



ICAO

Doc 10229

Budget of the Organization 2026–2027–2028

Approved by the Assembly at its Forty-second Session
Montréal, October 2025



Published under the authority of the Secretary General

INTERNATIONAL CIVIL AVIATION ORGANIZATION



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COUNCIL'S MESSAGE ON THE BUDGET OF THE ORGANIZATION FOR 2026-2027-2028¹

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*²: 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 annually³ 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

¹ This Message accompanied the Assembly working paper which presented the 2026-2027-2028 Draft Budget to the 42nd Session of the ICAO Assembly for approval (A42-WP/37).

² <https://www.icao.int/about-icao/Council/Pages/strategic-plan-2026-2050.aspx>

³ Average annual contributions received during 2022-2024

continue its efforts to mobilize resources to cover unfunded or partially funded activities in the ICAO 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.

ASSEMBLY RESOLUTION

Resolution A42-27:

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 Budget⁴:*

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:

Goal/Enabler	2026-2027-2028 Budget (in CAD)			
	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
Strategic Goals	89,545,000	92,844,000	98,636,000	281,024,000
High Priority Enablers	348,000	360,000	374,000	1,082,000
Supporting Enablers	30,161,000	31,466,000	32,843,000	94,470,000
Total Appropriations	120,054,000	124,670,000	131,853,000	376,577,000
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:

Funding Source	2026-2027-2028 Funding Sources (in CAD)			
	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
TOTAL	120,054,000	124,670,000	131,853,000	376,577,000

⁴ 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:

	2026-2027-2028 Strategic Fund Estimates			<i>(in CAD)</i>
	2026	2027	2028	
<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:

	2026	2027	2028
<i>Indicative Budget Estimates</i>	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

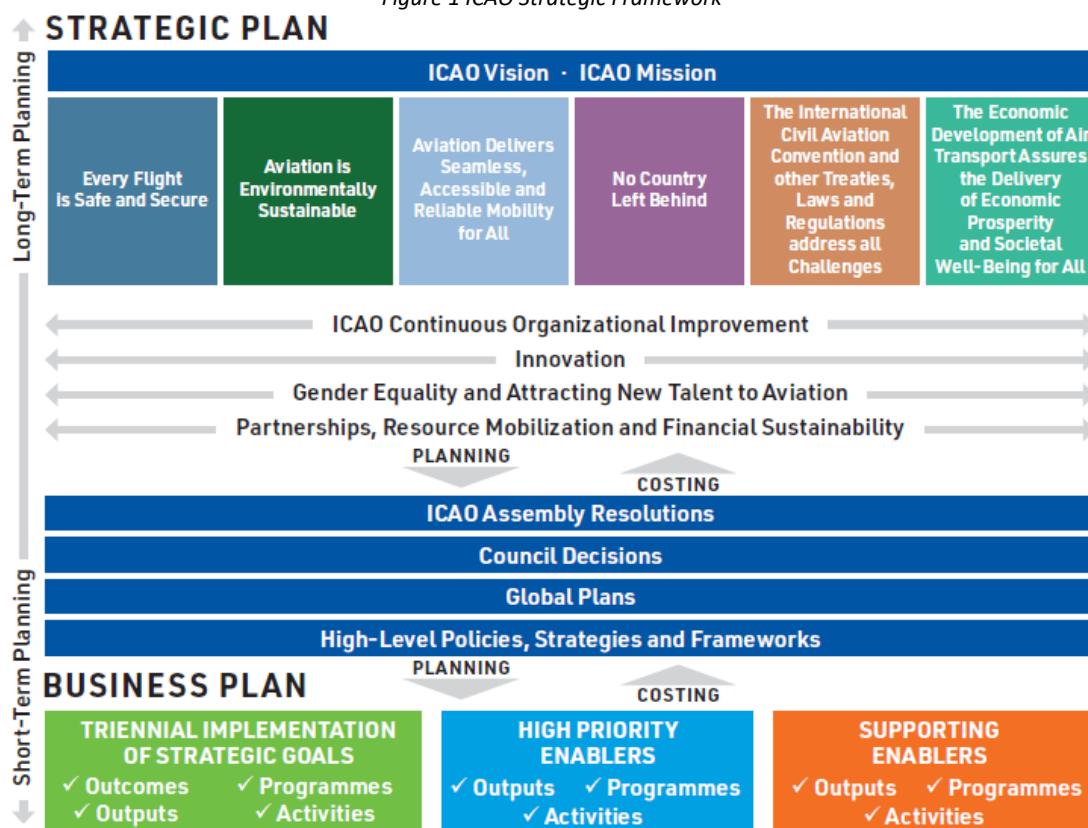
Background

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 OVERVIEW⁵

Budget at a Glance

6. In nominal terms, the triennium budget 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 Reserve⁶ 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



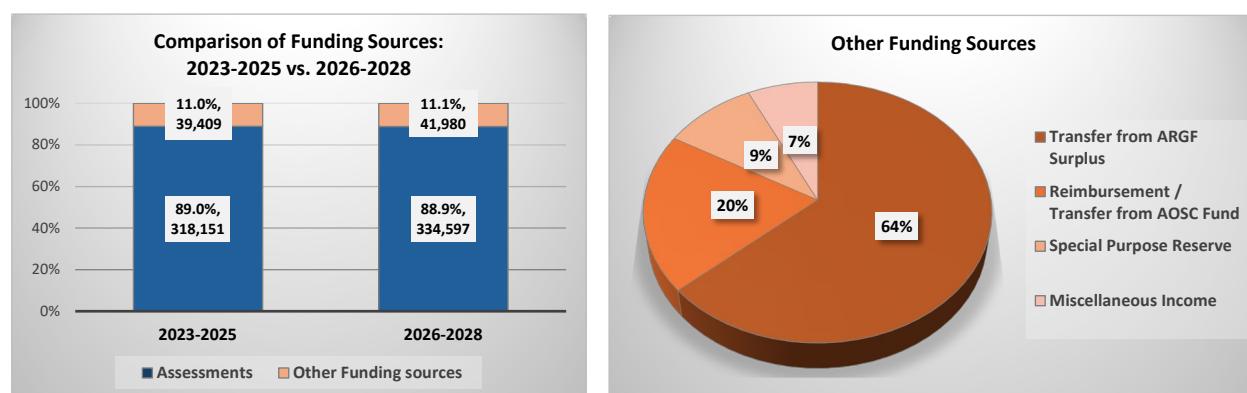
Funding of the 2026-2027-2028 Budget

7. The budget is 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 Sources of Funds
(CAD '000)

Funding Source	Approved 2023-2025 Budget		2026	2027	2028	Total	% of Total
	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%
TOTAL	357,560	100%	120,054	124,670	131,853	376,577	100%

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



⁵ Throughout the documents, amounts may vary due to rounding.

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

FINANCIAL OVERVIEW

Assessments from States

8. Assessments from Member States remain the primary funding source of the Regular Budget. The budget has 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 Reserve⁷

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 the 2023-2025 budget 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, the 2026-2028 budget incorporates 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

⁷ "Operational Reserve" was renamed to "Special Purpose Reserve" by the Council during its 235th 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 is 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 2026-2027-2028 Regular Budget.

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 incorporates 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

FINANCIAL OVERVIEW

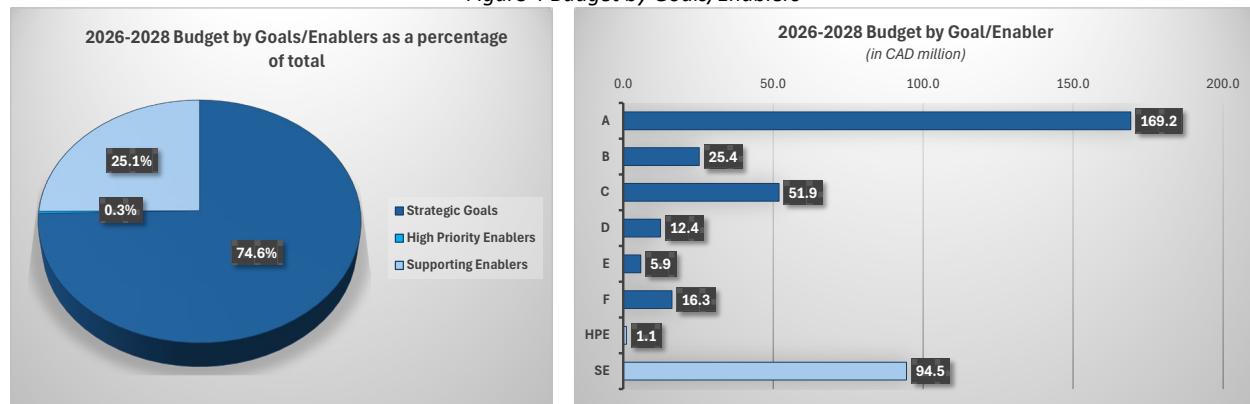
budget for After Service Health Insurance (ASHI) stable despite projecting increases in payments. Quality improvements were achieved through digital transformation initiatives such as the Service Management project and the ERP system, expected to enhance administrative services and project management. Implementation of the Language Services Management System (LSMS) and its associated tools have 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 4.4⁸, the Regular Budget shall be subdivided into Strategic Goals and Enablers related to the results-based management structure of the Business Plan. Figure 4 below presents budget by Strategic Goals, High Priority and Supporting Enablers:

Figure 4 Budget 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 is 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 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

⁸ 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 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 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 for cross-cutting programmes are presented in the Table 3 below.

Table 3 Budget by Programme
(CAD '000)

Programme	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
Grand Total	120,054	124,670	131,853	376,577

*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 of Strategic Goals and Enablers by Output
(CAD '000)*

Strategic Goal/Enabler and Output	2026	2027	2028	Total	% of total
STRATEGIC GOALS					
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	
A. Every Flight is Safe and Secure	54,121	55,818	59,262	169,201	44.9%
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. Aviation is Environmentally Sustainable	8,021	8,403	8,935	25,359	6.7%
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	
C. Aviation Delivers Seamless, Accessible, and Reliable Mobility for All	16,528	17,140	18,274	51,943	13.8%
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	
D. No Country Left Behind	3,908	4,111	4,397	12,416	3.3%
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	
E. The International Civil Aviation Convention and Other Treaties, Laws and Regulations Address All Challenges	1,817	1,999	2,037	5,854	1.6%

(Continued)

Strategic Goal/Enabler and Output	2026	2027	2028	Total	% of total
STRATEGIC GOALS					
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	
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	4.3%
Strategic Goals Subtotal	89,545	92,844	98,636	281,025	74.6%
HIGH PRIORITY ENABLERS					
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	
High Priority Enablers Subtotal	348	360	374	1,082	0.3%
SUPPORTING ENABLERS					
<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	
Supporting Enablers Subtotal	30,161	31,466	32,843	94,469	25.1%
Grand Total	120,054	124,670	131,853	376,577	100%

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 CO₂ 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
Total	89,545	92,844	98,636	281,025	241,052	39,973	207	126	333

Figure 5 Strategic Goals at a Glance



Figure 6 Strategic Goals by Location



Table 6 Budget 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
<i>Sub-Total</i>	133,158	4,031	6,851	4,945	4,382	5,106	4,199	6,529	169,201
<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
<i>Sub-Total</i>	18,433	1,350	990	1,912	346	909	849	571	25,359
<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
<i>Sub-Total</i>	30,020	6,041	2,096	3,524	1,804	2,587	2,788	3,083	51,943
<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
<i>Sub-Total</i>	1,760	1,023	1,321	1,796	1,074	1,593	2,010	1,839	12,416
<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
<i>Sub-Total</i>	4,400	256	146	458	172	268	44	111	5,854
<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
<i>Sub-Total</i>	13,206	256	973	939	174	54	195	455	16,252
<i>TOTAL</i>									
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
<i>Total:</i>	200,977	12,955	12,377	13,574	7,952	10,518	10,085	12,587	281,025

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 (CAD)

195.2

Positions (FTE)

Table 7 Goal A: Budget 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
Total	45,893	47,326	49,593	142,811	8,228	8,493	9,670	26,390	169,201

Figure 7 Goal A: Budget by Cost Category

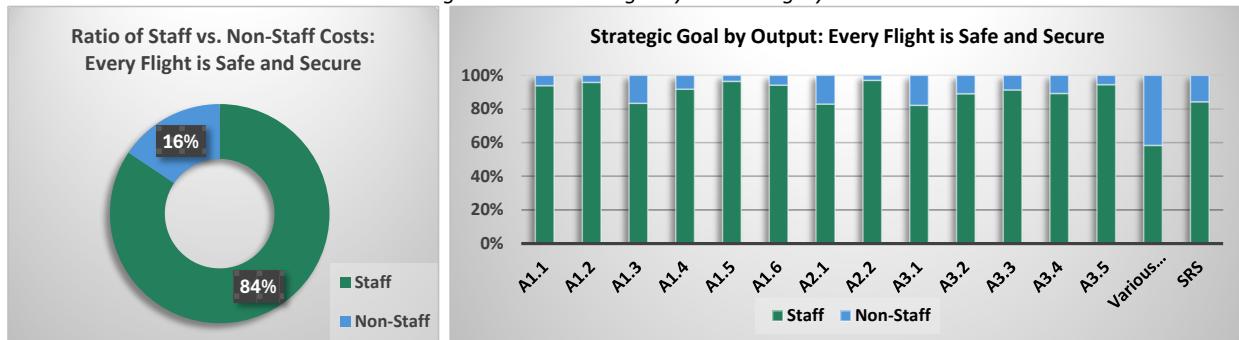
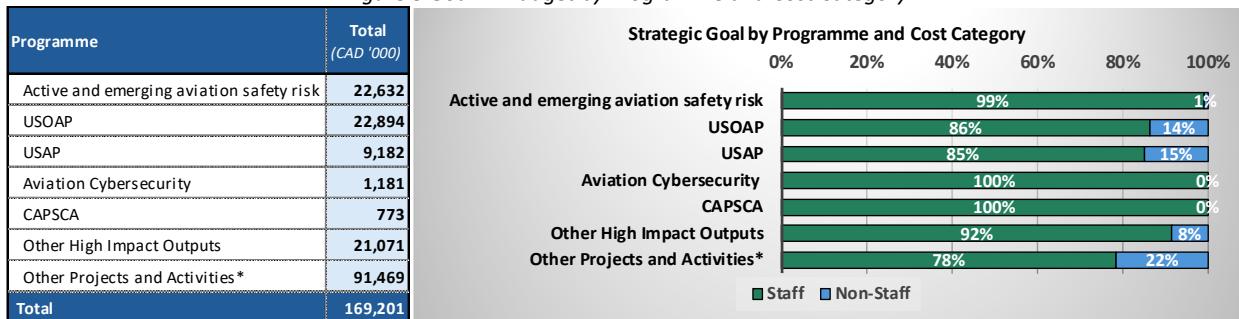


Figure 8 Goal A: Budget by Programme and Cost Category



*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.

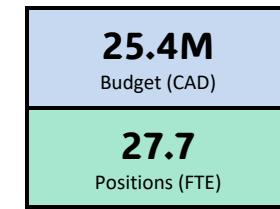


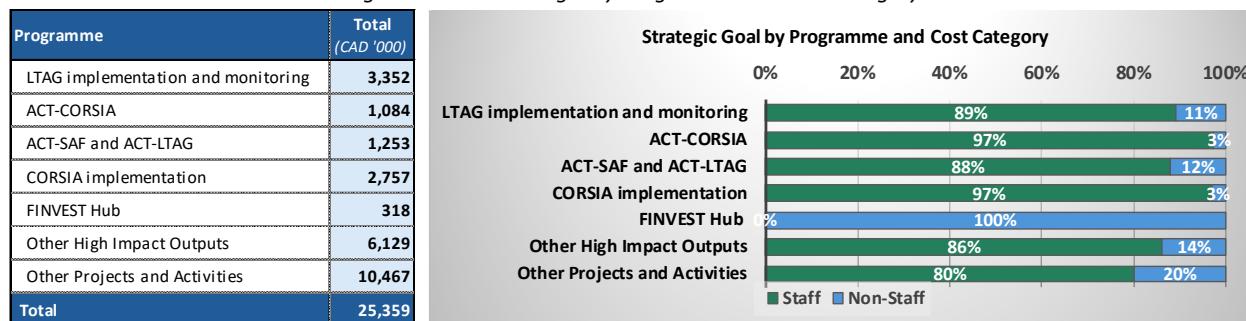
Table 8 Goal B: Budget by Output (CAD '000)

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
Total	6,836	7,143	7,503	21,481	1,185	1,260	1,433	3,878	25,359

Figure 9 Goal B: Budget by Cost Category



Figure 10 Goal B: Budget 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.

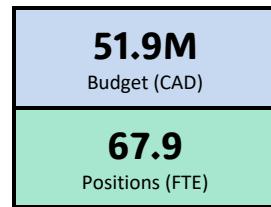


Table 9 Goal C: Budget by Output
(CAD '000)

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
Total	14,952	15,493	16,277	46,722	1,576	1,647	1,997	5,220	51,943

Figure 11 Goal C: Budget by Cost Category

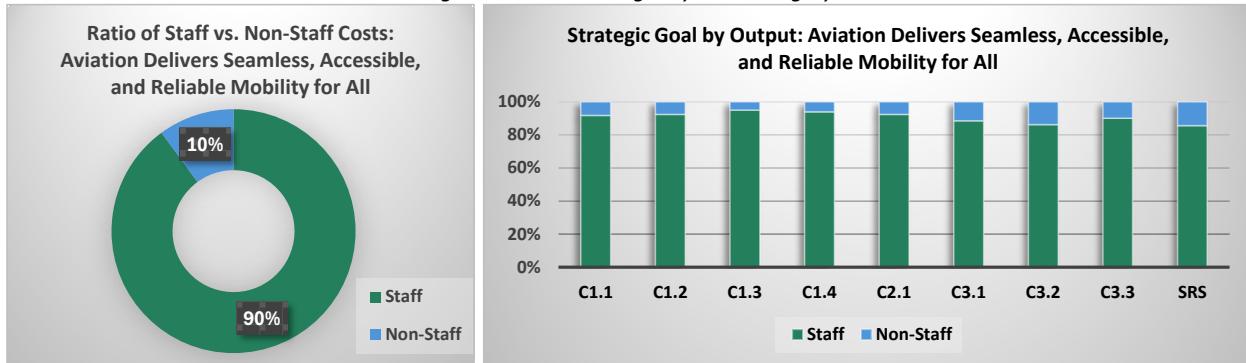
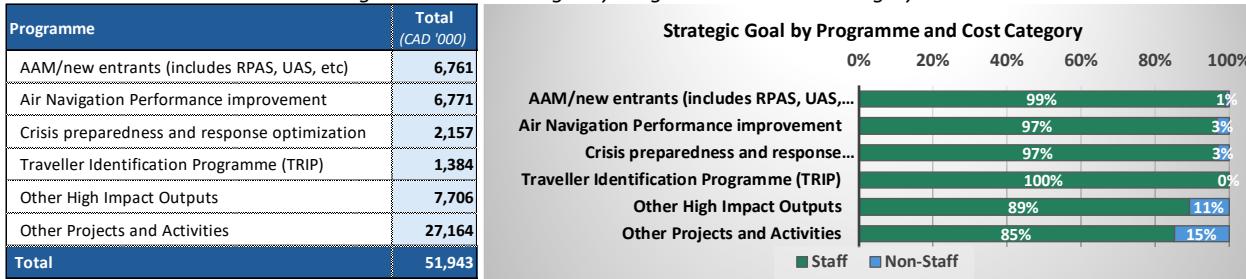


Figure 12 Goal C: Budget by Programme and Cost Category



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 (CAD)
9.2
Positions (FTE)

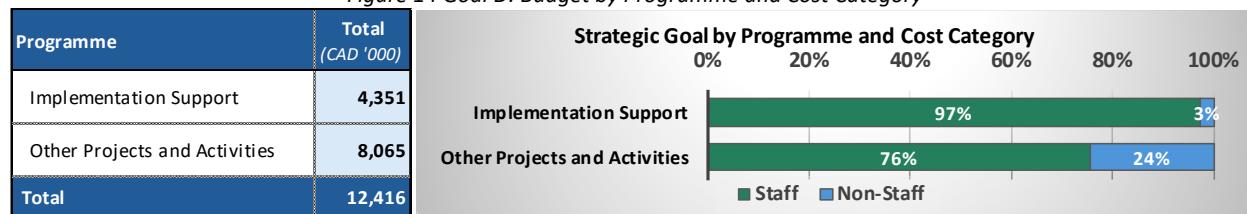
Table 10 Goal D: Budget by Output
(CAD '000)

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
Total	3,283	3,437	3,620	10,340	625	674	777	2,076	12,416

Figure 13 Goal D: Budget by Cost Category



Figure 14 Goal D: Budget 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 (CAD)
5.9
Positions (FTE)

Table 11 Goal E: Budget 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
Total	1,606	1,683	1,769	5,058	211	316	268	795	5,854

Figure 15 Goal E: Budget by Cost Category

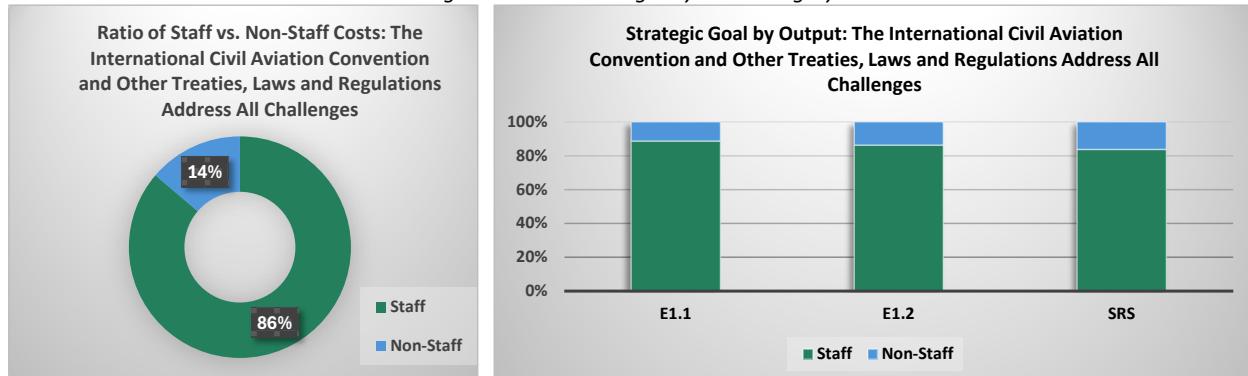


Figure 16 Goal E: Budget by Programme and Cost Category



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 (CAD)
27.5
Positions (FTE)

Table 12 Goal F: Budget 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
Total	4,664	4,863	5,113	14,639	486	510	617	1,613	16,252

Figure 17 Goal F: Budget by Cost Category

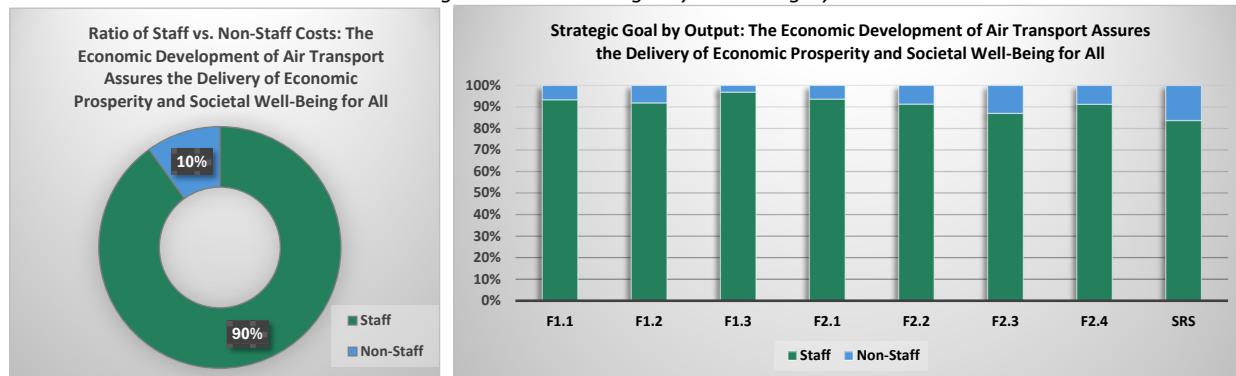


Figure 18 Goal F: Budget by Programme and Cost Category





IV. ENABLERS



High Priority Enablers

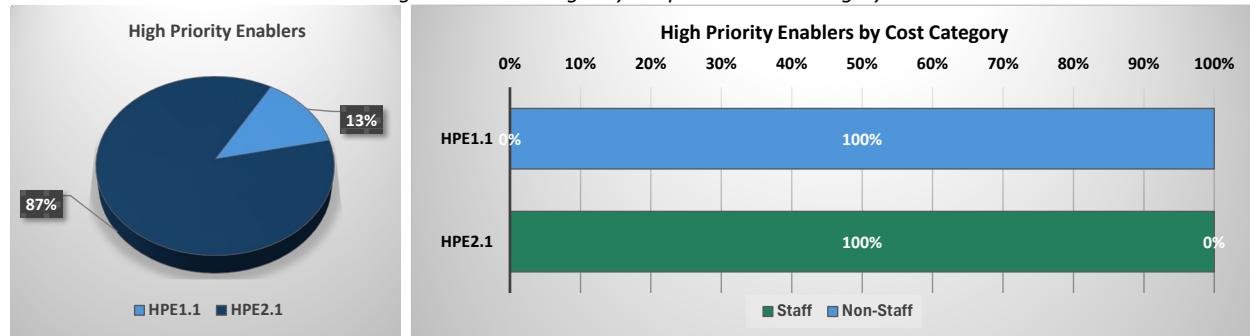
The High Priority Enablers (HPE) are critical cross-cutting factors that underpin the successful implementation of the Strategic Goals and ensure that the benefits are realized across all strategic areas. HPEs encompassed within the Strategic and Business Plans include ICAO Continuous Organizational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

1.1M
Budget (CAD)
1.1
Positions (FTE)

*Table 13 HPE: Budget 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 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 (CAD)

232.1

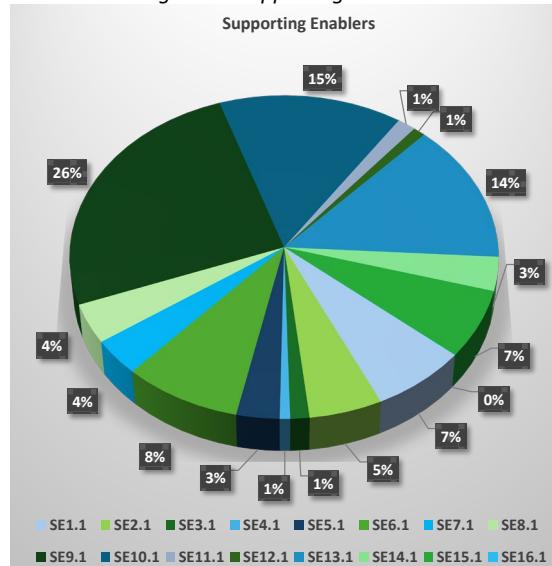
Positions (FTE)

*Table 14 SE⁹: Budget by Output
(CAD '000)*

Supporting Enabler Output	Approved 2023-2025 Budget					Total	Staff	Non-Staff
		2026	2027	2028				
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
Total	150,122	53,382	55,598	59,350	168,331		134,327	34,004

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

Figure 20 Supporting Enablers



⁹ Supporting Enablers split into: Strategy-related Services (CAD 73.9M) and Support to Strategic Goals and Management and Administration (CAD 94.5M).

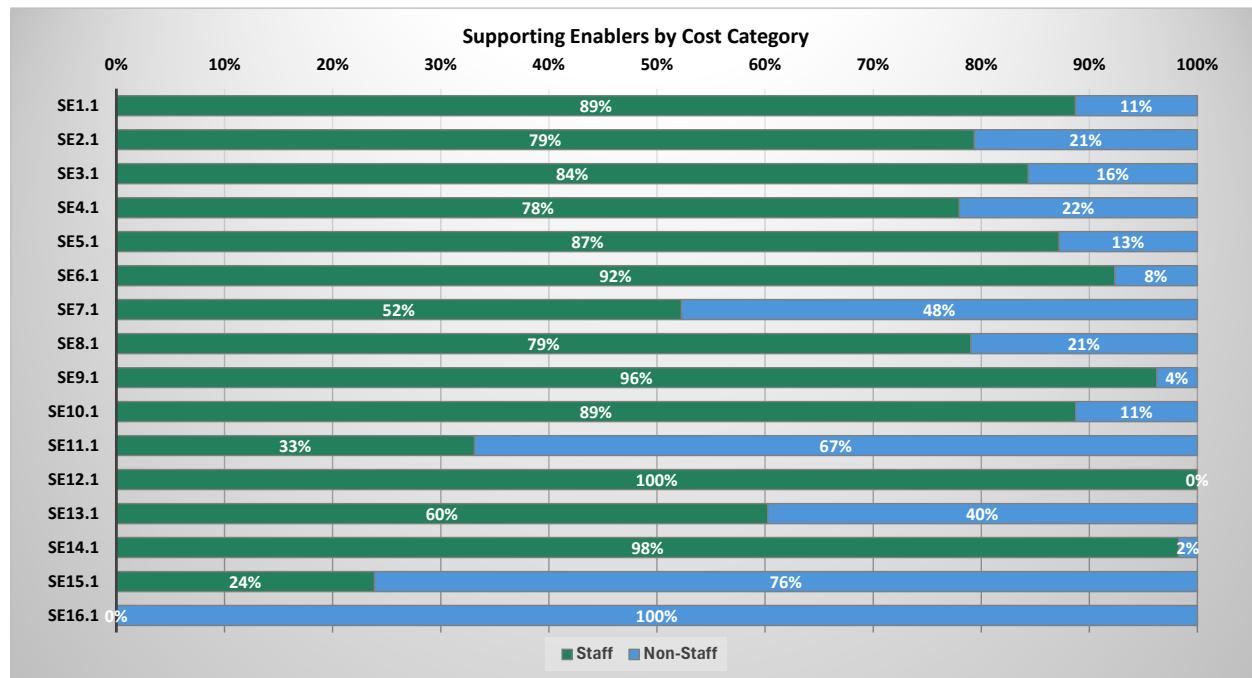
*Table 15 Supporting Enabler Categories
(CAD '000)*

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
Total	53,382	55,598	59,350	168,331

*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
Total		5,098	5,501	5,927	16,526	

Figure 21 SE: Budget 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 ¹⁰ 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.

¹⁰ 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 and 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 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 charge 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 CO2 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 by Organizational Structure

24. The organigram of the Organization can be found at the end of this section¹¹. Table 19 below provides the breakdown of the 2026-2027-2028 budget by Organizational Structure, comparing it to the 2023-2024-2025 Approved budget and the 2024 expenditure.

Table 19 Budget by Organizational Structure
(CAD '000)

Bureau	2024 Expenditure	Approved 2023-2025 Budget	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%
TOTAL	121,064	357,560	120,054	124,670	131,852	376,576	100%

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

** Summarizes corporate costs under Corporate Cost Center (refer to paragraph 32 of Financial Overview)

*** 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

¹¹ https://www.icao.int/sites/default/files/Organigramme/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
D and Above	24.0	-	-	1.0	-	23.0	- 1.0	-	-
IP	274.4	25.0	4.0	10.0	5.4	298.8	15.0	19.0	8.0
GS	241.4	8.0	5.0	6.0	-	244.7	2.0	27.0	4.0
Grand Total	539.8	33.0	9.0	17.0	1.7	566.5	16.0	46.0	12.0

*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 by Budget Accounts

26. The table below provides the breakdown of the 2026-2027-2028 budget 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 by Budget Account
(CAD '000)*

Cost Category	Budget Account	2024 Expenditure	Approved 2023-2025 Budget	2026	2027	2028	Total	% of Total
Staff	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%
	Staff Total	88,591	285,319	100,562	104,144	109,262	313,968	83.4%
Non-Staff	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%
	Non-staff Total	32,473	72,240	19,492	20,526	22,591	62,609	16.6%
Grand Total		121,064	357,559	120,054	124,670	131,853	376,577	100%

* 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 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 account.

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– Capital Investment Items
(CAD '000)*

Bureau	2026	2027	2028	Total
ADB-SSG	21	127	22	170
MID	29	30	31	91
WACAF	-	-	40	40
Total	50	158	93	301

Budget 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 by Location
(CAD '000)*

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

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

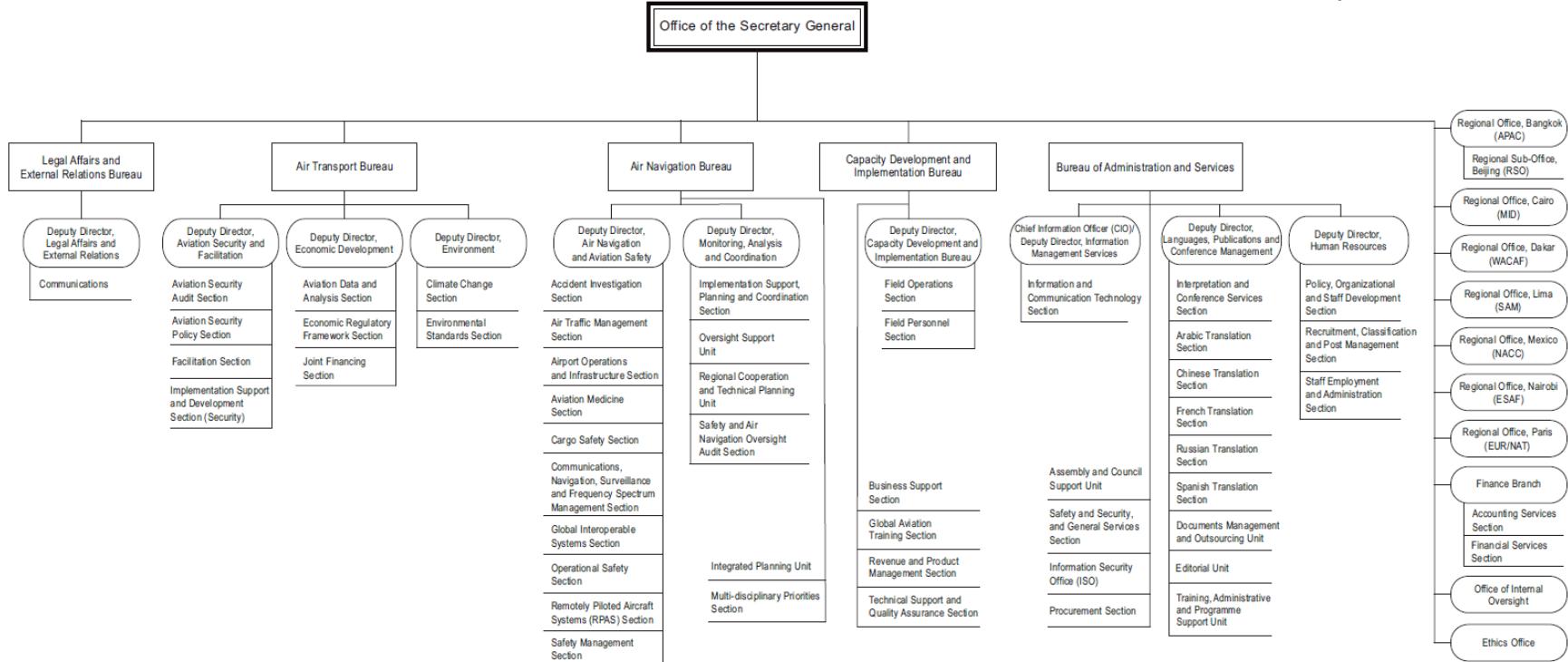
ACRONYMS AND ABBREVIATIONS

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

STRUCTURE OF THE ICAO SECRETARIAT

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