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Report of the Director-General
Proposed Work Programme and Budget for 2026-2027

This revised version of the Report of the Director-General – Proposed Work Programme and Budget for 2026-2027 (C/30/4/Rev.1) has been issued to incorporate updates to the document, including completion of the table in Annex III (Proposed Indicative IRENA Scale of Contributions for 2026) and the addition of a link in Annex V (Voluntary Contributions for 2026–2027) providing further information on voluntary contributions by key funding priority.

These updates ensure completeness and consistency with the approved budget and signed agreements.

Contents

I. Introduction

1. This document outlines the Work Programme for the International Renewable Energy Agency (IRENA) for the biennium 2026-2027 and the associated budget. It builds on the Preliminary Framework submitted for consideration of the 29th IRENA Council, whose development considered input submitted by IRENA Members and members of IRENA's Coalition for Action. By incorporating these insights, the draft Work Programme aims to be more comprehensive and effective in addressing the needs and concerns of all stakeholders involved. The goal is to ensure that the final document aligns closely with the shared objectives of Members and strengthens IRENA's mission. Furthermore, the Work Programme was developed in alignment with IRENA Results-based Framework (RBF), which centres on the five strategic objectives detailed in the Medium-term Strategy (MTS) 2023-2027.

2. Section II of the document provides an overview of the current global energy landscape, highlighting several key trends and challenges developing and developed countries are navigating. Section III outlines the programmatic direction for the upcoming biennium, focusing on both programmatic and institutional dimensions. In this section, the primary focus will be on the strategic and programmatic objectives that will guide the Agency's activities over the next two years.

3. Section IV elaborates on IRENA's programmatic activities in alignment with the MTS Outputs. It will detail specific programmatic activities aimed at addressing the needs of our Members and enhancing our overall impact while ensuring that resources are allocated effectively to drive meaningful outcomes. In line with the transition to a results-based framework, each Output highlights key activities planned for the next two years that will contribute to the objectives set in the MTS. This section also outlines the different roles of programmatic divisions and units in these efforts.

4. Section V outlines how the suggested programmatic activities link to the Agency's results-based framework. Section VI explains how IRENA's leadership, along with efficient programme management and support, will facilitate the achievement of results. Section VII discuses the parameters that enable the effective delivery of IRENA's work. Section VIII presents the budget for IRENA for the biennium 2026-2027, accompanied by detailed information regarding budget allocations by division. The final section includes several annexes that provide the Results-based Framework, an organisational chart, and a scale of assessment, among others.

II. A shifting energy environment

5. A profound reassessment of energy priorities is underway globally. Spurred by geopolitical shocks, countries are fundamentally reshaping their energy policies, moving beyond sustainability to encompass the equally urgent demands of energy security, affordability, and industrial competitiveness. The competition for control over the clean energy supply chain is also introducing new trade barriers and geopolitical flashpoints. This is particularly evident in

the market for critical minerals and clean technologies. As such, the transition is no longer a unified global movement focused on carbon reduction, but a fragmented landscape where achieving energy security, gaining an economic advantage, and securing supply chains increasingly dictate national energy strategies. In this context, urgent action is also necessary to revolutionise energy systems, protect livelihoods, and safeguard the planet to secure a sustainable future.

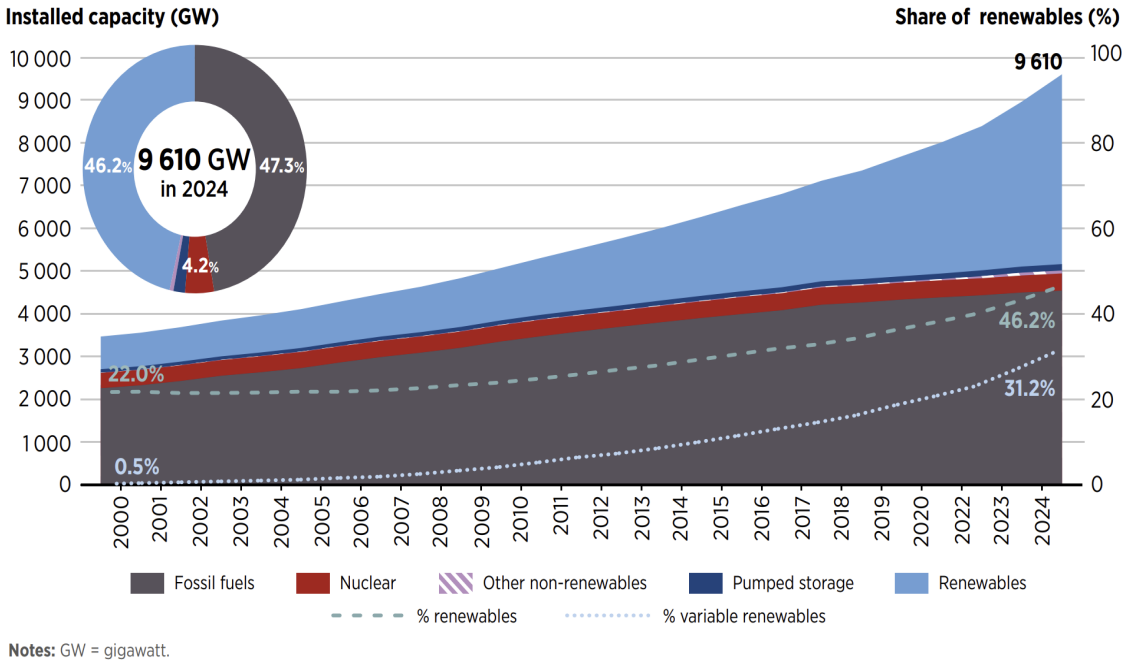
6. IRENA remains the only intergovernmental organisation with near-universal membership and a clear mandate to promote the widespread and increased adoption and use of renewable energy. IRENA is committed to harnessing its unique strengths to amplify its impact as the global energy landscape transforms under the pressures of climate change, shifting market dynamics, and evolving regulatory frameworks.

7. This is of particular importance, considering that with less than five years remaining until the deadline for realising both the 2030 Agenda for Sustainable Development, the reality of their implementation remains complex. Ensuring access to affordable, reliable, sustainable and modern energy for all, reflected in Sustainable Development Goal (SDG) 7, remains an imperative. While some regions and sectors have witnessed positive transformations, others have lagged or even regressed, with the SDG7 target of universal energy access looking increasingly difficult to achieve. This unevenness highlights the persistent disparities and systemic barriers that impede universal progress. For example, SDG7 plays a pivotal role in the broader SDG framework. Energy access is not merely a goal in itself; it is an enabler of most other SDGs, including poverty eradication, health, education, and climate action. The challenge of achieving SDG7 by 2030 is not merely a technical or financial hurdle but a complex socio-economic and political undertaking.

8. Adding to this urgency, is the need to achieve the tripling renewables and doubling energy efficiency goal. At the 28th Conference of the Parties to the UNFCCC in Dubai, the Outcome of the First Global Stocktake explicitly called for universal efforts to triple renewable energy capacity globally and double the global average annual rate of energy efficiency improvements by 2030 (II.A.28[a]). In early 2024, IRENA was appointed by the COP28 Presidency as the custodian agency for tracking global progress toward achieving these critical milestones outlined in the "UAE Consensus."

9. The intellectual framework behind these key targets was IRENA's 1.5°C Scenario drawn from the World Energy Transitions Outlook. IRENA's most recent capacity data shows that by the end of 2024, global installed renewable power capacity had reached 4 443 GW (Figure 1), having grown by 5 852 GW, representing a 15.1% rise from the previous year. Despite this positive trend, tripling renewable power capacity to 11.2 TW requires average annual additions of 1 044 GW between 2024 and 2030. Furthermore, the global distribution of renewable power capacity exhibits significant geographic disparities. As of year-end 2024, Asia continued to lead this expansion, adding 413.2 GW in 2024, representing 71% of global capacity additions. Europe and North America also registered significant growth, with capacity increases of 71.9 GW and 45.5 GW, respectively.

Figure 1: Renewable power capacity growth, 2020-2024



Notes: GW = gigawatt.

Source: IRENA, *Renewable energy statistics 2025* (2025).

10. IRENA analysis also suggests that meeting the UAE Consensus renewable energy and energy efficiency goals will require USD 31.5 trillion in cumulative investment in renewables, grids, flexibility measures, energy efficiency and conservation by 2030. Investments in renewable capacity reached a record high of USD 570 billion in 2023 but remained well short of the USD 1.5 trillion needed each year between 2024 and 2030.[1] Only annual investments in solar PV are on track to meet the tripling goal, while other technologies such as wind, hydropower, bioenergy, Concentrating Solar Power (CSP) and geothermal remain under-funded annually. Moreover, renewable energy investments demonstrate a pronounced concentration, with 84% of capital flows directed towards China, the European Union and the United States. Concurrently, Brazil and India collectively attracted just over 6% of these investments in 2023. Notably, Africa experienced a particularly volatile investment climate, marked by a 47% decline in renewable power investments, decreasing from USD 8.98 billion in 2022 to USD 4.79 billion in 2023.

11. The challenges of our current energy landscape compels immediate, pragmatic interventions to strengthen the resilience of energy systems that form the foundation of economies and societies. This reality is not merely a matter of supply and demand but a complex web of geopolitical vulnerabilities, socio-economic impacts and environmental imperatives. The ongoing dependence on fossil fuels, characterised by price volatility and susceptibility to geopolitical influences, has highlighted the weaknesses in our existing energy frameworks. Furthermore, the intensifying energy security concerns have spurred numerous countries to recalibrate their energy transition strategies, prioritising pressing, near-term challenges. This recalibration is not simply a matter of shifting energy sources but a fundamental reassessment of energy independence, supply chain diversification, and infrastructure resilience.

[1] IRENA, COP28 Presidency, COP29 Presidency, Government of Brazil and Global Renewables Alliance, *Delivering on the UAE Consensus: Tracking progress toward tripling renewable energy capacity and doubling energy efficiency by 2030* (2024).

12. In this context, IRENA developed the Work Programme for the coming biennium, which aligns with its strategic direction and focuses on its core mission, while allowing flexibility to explore emerging areas of work pertinent to its Members.

III. Programmatic direction

13. The Medium-Term Strategy 2023-2027, which sets out a vision for IRENA's future and highlights the evolving global context in which the Agency operates, remains the primary strategic guidance for the Agency's programmatic work in the coming biennium. The mission statement outlines the current context and the expectations that Members have of the Agency. Accordingly, IRENA is required to "*take the leading role in accelerating the global, renewables-based energy transition to fight climate change, enhance human welfare and drive an urgent and systemic shift for increased energy access, reduced inequalities, improved energy security, and prosperous and resilient economies and societies*".

14. This mission is reflected in five strategic objectives that provide orientation to programmatic cycles, guiding the Agency's action across its competence areas. These objectives call on IRENA to:
    - Provide thought leadership and authoritative knowledge, data and analyses on all aspects of the energy transition and its impacts at global, regional, national and sectoral levels;
    - Galvanise international collaboration and provide an inclusive platform for all stakeholders to foster targeted action, alignment of activities and knowledge sharing for impact on the ground;
    - Pursue excellence in renewables innovation, development and deployment and promote practical application of knowledge for systemic change;
    - Assist regional and country-level decision-making and support implementation strategies to reduce global emissions, adapt to climate change, and improve energy access, security and affordability for sustainable development; and
    - Facilitate the development of project pipelines and channel investment toward renewables-based energy systems in developing countries.

15. The current MTS underlines that IRENA's work should build on the Agency's core comparative advantages, including the renewables-centric mandate and global membership. It stresses the urgency of accelerating just and inclusive transitions and tackling the increasingly complex impacts of systemic change reverberating across all energy sectors and beyond. Additionally, it called on IRENA to influence and respond to the dynamism in the energy and related sectors, with the overriding purpose of being an effective instrument for international cooperation and support to countries and regions as they navigate complex and multifaceted transitions.

16. Member feedback received regarding priorities for the upcoming programmatic period has reinforced the strategic considerations and guidance already established in the MTS. While the MTS continues to provide a solid foundation, feedback from Members highlighted current distinct priorities and circumstances. These include development priorities, such as sustainable and equitable growth, energy security, increased investment in renewables deployment that require holistic approaches to policy formulation, and strengthened international cooperation. Considering the ongoing geopolitical crises affecting economies and societies across the world,

providing a platform for dialogue and fostering partnerships features high on the agenda of most Members. The input also highlighted emerging areas of work where IRENA should focus its analytical and convening activities to help Members better navigate the current landscape and achieve net-zero energy systems.

17. A systemic global energy transition is necessary to overcome the structural barriers hindering progress. Considering the current trajectory of the energy transition and the broader geo-economic and social context, IRENA positioned the following programmatic priorities in the *World Energy Transitions Outlook* and *Delivering on the UAE Consensus* reports as key enablers of the accelerated transition for the biennium: [2]

    - policy and regulation;
    - supply chains, skills and capacities;
    - finance;
    - international collaboration; and
    - infrastructure and system operation.

18. **Policy and regulations.** The global shift toward sustainable energy requires not only technological advancements and financial investments but also robust policy and regulatory frameworks. IRENA has long advocated a holistic approach to policymaking, calling for the energy transition to be placed at the core of national economic and development strategies, and promoting necessary systemic shifts in energy policy and planning. IRENA's World Energy Transitions Outlook, emphasised aligning sector and cross-sector policies to promote renewable deployment and other transition-related solutions. Well-designed policy frameworks and regulatory incentives can attract private investment, create green jobs, and stimulate industrial innovation, ensuring that energy transition efforts drive sustainable economic development. Renewable energy sources have now attained a level of cost efficiency that surpasses that of fossil fuels. Therefore, existing frameworks must undergo critical adjustments to prioritise the economic advantages associated with renewable energy, rather than merely focusing on reducing costs. IRENA's *Delivering on the UAE Consensus* report underscores the pressing necessity of setting more measurable, specific, and actionable renewable energy targets and aligning them with national energy plans and legislation. Accelerating renewables deployment will require streamlining of permitting and other regulations to facilitate the project development, while ensuring these processes are aligned with broader environmental, social and development objectives and considerations. IRENA will further refine its research and analytical expertise in these areas, as well as develop targeted policy recommendations at all levels to promote the realisation of the UAE Consensus and broader energy transition goals.

19. **Supply chains, skills and capacities.** The success of the energy transition is heavily reliant on the resilience, efficiency, and innovation of supply chains. Ensuring an adequate, reliable and sustainable supply of critical materials is essential for advancing key technologies. Therefore, investments in renewable energy supply chains are crucial for achieving the tripling goal. IRENA analysis shows that annual investments in the solar PV supply chain reached a new record high of USD 58 billion in 2023. However, investments need to be balanced with concerns regarding the environmental impact of mining, the displacement of local communities, and the need for sustainable manufacturing and recycling practices. IRENA will continue to provide analysis and policy recommendations on governance, cost-effectiveness, resilience and environmental aspects, identifying risks and bottlenecks and proposing practical

[2] IRENA, *Tracking COP28 outcomes: Tripling renewable power capacity by 2030* (2024).

solutions. The energy transition must also deliver socioeconomic benefits and decent work in ways that are both inclusive and just. For over a decade, IRENA has been a key authority on global employment data in the renewable energy sector, highlighting comprehensive policy choices that shape job creation. IRENA's latest edition of the *Renewable Energy and Jobs* report finds that there are currently at least 16.2 million renewable energy jobs worldwide in 2023[3]. But their distribution across the world is uneven, and the way in which supply chain structures continue to evolve will heavily influence where jobs are created, along with deployment patterns. Following IRENA's 1.5°C pathway will significantly increase jobs, but focusing solely on the numbers is insufficient. Job quality is an important aspect, and the renewable energy sector encompasses a broad array of job roles and skill profiles. Accelerating education and training programs to equip individuals with the necessary expertise will be crucial in addressing skill shortages and developing talent pipelines. IRENA will continue its pioneering work on monitoring and reporting employment data, highlighting the role of renewables in generating socio-economic benefits.

20. **Finance.** Despite the growing affordability of renewable energy, financial models remain a significant challenge for developing nations, impeding their ability to transition their energy systems fully. IRENA has been advocating innovative financing solutions, supportive policies, and strategies to mitigate risks, thereby assisting these countries in securing essential funding. IRENA will continue to support its Members in overcoming challenges to attracting investment in renewable energy projects through analytical work and project facilitation. Additionally, IRENA will continue its thorough analysis of global investment trends, evaluating financial needs and pinpointing the barriers that prevent capital from flowing into the renewable energy sector.

21. **International collaboration.** IRENA's World Energy Transitions Outlook highlighted the importance of scaling up access to low-cost finance for renewable energy deployment, particularly in developing economies where financial barriers remain high. It also underlines the need to implement structural changes, notably the reform of multilateral finance mechanisms, to effectively support energy transition efforts and local value creation in developing countries. Robust international collaboration is crucial to overcoming obstacles, mobilising finance and channeling it to the countries and regions most in need. It can also facilitate the development of transnational energy grids, interconnectors, and cross-border electricity markets, enabling optimal resource distribution. Joint efforts are crucial in mitigating the socioeconomic impacts on workers and communities that rely on fossil fuel industries by promoting retraining programs, economic diversification strategies, and social safety nets, thereby ensuring that affected populations are not left behind. IRENA, leveraging its ability to convene and extensive experience in fostering partnerships, providing dialogue platforms, and sharing valuable insights, will continue to be pivotal in these efforts.

22. **Infrastructure and system operation.** Traditional energy grids and systems were designed for centralised fossil fuel generation. The shift towards a more sustainable energy framework relies heavily on the swift modernisation of infrastructure to support the increasing integration of renewable energy sources. Without urgent infrastructure upgrades, the full potential of clean energy cannot be realised, slowing progress toward climate targets, energy security, and economic growth. The World Energy Transitions Outlook highlights that insufficient infrastructure expansion, inefficiencies within grid networks, and protracted permitting processes pose substantial obstacles in some markets. It also stresses that regulations

[3] IRENA, *Renewable Energy and Jobs - Annual Review 2024* (2024).

promoting modern grid infrastructure and digitalisation are crucial, as they enable efficient energy transmission and distribution networks to accommodate variable renewable energy sources, enhance flexibility, and improve electricity storage capacities. The *Delivering on the UAE Consensus* report also highlighted the lag in grid investments as a growing challenge in several key markets, which hinders the integration of new renewable capacity and increases project risks due to uncertainties in grid connection timelines and potential curtailment. IRENA remains committed to playing a pivotal role in crafting policies and frameworks that proactively tackle the challenges of infrastructure modernisation and seek ways to optimize system operation.

23. IRENA's Work Programme will maintain a broad scope, blending analytical rigour, empirical evidence and direct Member support, while harnessing partnerships and collaborative efforts. Analytical rigour will be upheld through the application of sound methodologies, data analysis, and research, ensuring that IRENA's outputs are credible and continue to make meaningful contributions to the global knowledge base on renewable energy. Empirical evidence will be central to the Work Programme, drawing upon real-world data and best practices to inform practical policy recommendations and targeted programmatic interventions. Direct country and regional support will remain essential, with IRENA offering customised assistance in developing and implementing renewable energy policies, initiatives, and projects, all while fostering collaboration and enhancing capacity building. This multifaceted approach is fundamental to ensuring that IRENA's activities are grounded in robust evidence and responsive to the diverse needs of its Membership. Furthermore, IRENA will prioritise strategic collaboration with a wide range of stakeholders, including other international organisations, to enhance synergies and avoid duplication of effort, thereby maximising the collective impact. Additionally, IRENA will collaborate with the private sector to mobilise investment and facilitate the deployment of renewables at scale.

24. Lastly, the next biennium will mark the full transition of IRENA to the Results-based Framework (RBF). Key activities and their deliverables have been developed to ensure they align with IRENA's Theory of Change (ToC) and are mapped against the Intermediate Outcomes of the RBF. This will also assist in a greater alignment of voluntary resources with strategic priorities, especially as the duration of several contributions exceeds the biennial programmatic cycle. Critically, guided by the ToC, the Agency will also maintain a continuous feedback loop between its activities and their impact, allowing for adjustments and improvements to the work. This will ensure that IRENA enhances its effectiveness, drives meaningful progress, and strengthens its role as a leading force in accelerating the global energy transition. Additionally, monitoring and evaluating the impact of the Agency's work will be an ongoing process. As the Agency implements the new M&E system, it is expected that further adjustments may be needed to collect and analyse data, among other steps, to refine and improve the system, thereby ensuring that IRENA's impact is better reflected.

IV. Work Programme and Budget 2026-2027

25. IRENA's Work Programme for the biennium 2026-2027 hinges on the Agency's five strategic objectives articulated in the Medium-term Strategy 2023-2027. These five strategic outputs are Centre of excellence for energy transformation, International collaboration and network hub, Global voice of renewables, Support for regions and countries, and Facilitating projects and mobilising capital. The delivery of the key activities under these outputs will aim towards the Agency's Intermediate Outcomes that will ultimately contribute towards IRENA's vision of 1.5°C for people and planet as presented in the Theory of Change.

26. This section outlines the programmatic focus of the key activities under each of the five strategic outputs, divisional roles and their respective budget. A mapping of the key activities against the Intermediate Outcomes is also provided to demonstrate the link between the programmatic work and the Agency's results-based framework.

a. Centre of Excellence for Energy Transformation

Objective: Provide thought leadership and authoritative knowledge, data and analyses on all aspects of the energy transition and its impacts at global, regional, national and sectoral levels.

27. Despite notable achievements in the renewable energy sector in recent years, several key challenges persist, such as the uneven pace of growth across different regions, leading to an imbalance in progress. Disparities in growth, significant concentration of capacity additions in certain regions, policy and regulatory uncertainties in some markets, supply chain disruptions, and geopolitical tensions, among other factors. IRENA was appointed the Custodian Agency for monitoring II.A.28(a) of the Outcome of the First Global Stocktake4 agreed at COP28, calling on all Parties to contribute to: "Tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030…" Based on that mandate and to accelerate strategic thinking on global challenges and opportunities, IRENA will continue to publish the annual progress report for Pre-COP meetings to inform subsequent COP negotiations and decision-making. The report will continue to draw on data and expertise from across the Agency to assess global advances in renewables in the power sector and energy efficiency improvements and provide recommendations to policymakers. It will also provide an analysis of global and regional investments and an examination of renewable energy ambitions in Nationally Determined Contributions and their alignment with national policies. IRENA's flagship World Energy Transitions Outlook will be published biennially to provide a more comprehensive picture on the status and outlook for the energy transition, and will include data on renewable energy statistics, renewable energy potentials and resources, costs, policy, targets, jobs reviews, socio-economic impacts, finance landscape, and technology indicators.

28. To enhance energy security and support sustainable development efforts, IRENA will focus on promoting the deployment of renewable energy and its supporting technologies, the development of critical mineral supply chains, and investment in resilient energy infrastructure. IRENA will continue to conduct research and provide data and analysis on renewable technologies, grids expansion and modernisation, ports, transportation, flexibility options, heating and cooling industry, including digitalization to inform energy transition strategies. IRENA will continue to collect and analyse data on renewable energy potential and resources, along with statistics on installed renewable energy capacity and generation, making this information freely available to the public. Moreover, IRENA will conduct analysis covering the policies, institutional frameworks, and market mechanisms necessary to enable the deployment of renewables in the power sector and electrification of the end-use sectors. The analysis includes the deployment of standalone renewable systems and their integration, all with the goal of creating an environment conducive to the energy transition. IRENA will also provide insights into the technology status, performance, cost, and overall economics of renewable energy and related technologies like battery energy storage systems (BESS). Additionally, IRENA will explore the connections between energy resilience, energy access,

[4] UNFCCC Decision 1/CMA.5, the 'UAE consensus.'

and livelihoods to promote a comprehensive approach to energy security.

29. Accelerating the energy transition also hinges on comprehensively mapping the innovation landscape. IRENA will conduct a thorough analysis and survey of emerging systemic innovative solutions across novel technologies, business models, markets, and system operation, and put forward actionable recommendations. Moreover, in recognition of the growing relevance and role of digitalisation and artificial intelligence, IRENA will explore their benefits and impacts on the energy transition, and security of supply, monitoring the enablers for the electrification of end-use sectors, infrastructure and power system transformation and key trends such as recycling and circularity of critical components. IRENA will also expand its focus on analysing technology status, cost-effectiveness, innovative alternatives, and enabling frameworks for end-use sectors such as heating, cooling, mobility and industry, data centers while considering the role of electrification and all sustainable energy vectors. Policies to promote the decarbonisation of these sectors will be identified, considering cost-competitive growth, sustainability, and energy security concerns. The work will also expand to cover other sectors of the energy transition, such as battery storage, grids, electrified transport, charging infrastructure, green hydrogen, and supply chains.

30. IRENA will continue to provide authoritative knowledge, data, and policy analyses on socio-economic benefits, including employment. Advocating for a comprehensive, systemic approach to a people- and planet-centric energy transition that promises widely-shared socio-economic benefits, the agency will continue to embed its pioneering work on employment in a holistic framework that includes industrial policy, labour policy, and a range of measures in support of just and inclusive energy transitions.

31. Additionally, IRENA will develop in-depth analyses of renewable energy investments, offering insights into current trends and investment flows. This includes examining sources, intermediaries, instruments, recipients, and uses of renewable energy investments. IRENA will also investigate topics like green bonds, carbon markets, philanthropic funding, cost of capital, and sustainable finance, while prioritizing solutions that inimise environmental impact. Furthermore, it will explore strategies to close the financing gap in developing economies by utilising impact-driven capital, which includes concessional finance, grants, and risk mitigation.

32. As a co-custodian of Sustainable Development Goal (SDG) 7, IRENA will continue to contribute valuable data and insights that inform global energy policies and initiatives, including financial flows. IRENA will also further develop its ongoing efforts in critical areas such as clean cooking solutions and the promotion of off-grid renewable energy sources through specific data collection and working with partner organisations.

33. Critically, the Agency will streamline its analytical efforts, ensuring that it produces a range of knowledge products most relevant to its Members' needs. This analytical work will support its convening, technical assistance, and capacity-building initiatives, while also benefiting from them.

Table 1: Overview of key activities – Centre of Excellence for Energy Transformation

Key activities	Lead (L), Co-lead (CL)[5], and Support (S) divisions[6]				
	CEP	IITC	KPFC	PFS	ODG
Enablers of the power sector transformation: policies and analysis on grid infrastructure and system flexibility	S	L	L		
Energy transition finance analysis			L		
Global Atlas for Renewable Energy			L		
Innovation for the energy transition		L			
Renewable energy employment			L		
Renewable energy statistics	S		L		
Techno-economic assessment of renewable and enabling technologies: Cost analysis, infrastructure and resilience, renewable supply chains and local manufacturing		L			
Tracking progress toward tripling renewable energy capacity and doubling energy efficiency by 2030	S	S	S	S	L
Tracking SDG7: The Energy Progress Report		S	L		
World Energy Transitions Outlook	S	CL	CL		S

Table 2: Core budgetary requirements – Centre of Excellence for Energy Transformation

Core budgetary requirements			
Core assessed and core non-assessed resource requirements 2026-2027 (in USD thousands)	**8,041**	Proportion of IRENA budget	**11.2%**
Breakdown of core assessed and core non-assessed costs (in USD thousands)			
Staff costs			**3,117**
Non-staff costs			**4,924**
Non-staff costs by division			
Country Engagement and Partnerships			286
IRENA Innovation and Technology Centre			2,008
Knowledge, Policy and Finance Centre			1,327
Project Facilitation and Support			114
Office of the Director-General			1,189

[5] There can be multiple leads (L) for a cluster of activities. Activities that have shared leading roles are marked as CL.
[6] CEP: Country Engagement & Partnerships; IITC: Innovation & Technology Centre; KPFC: Knowledge, Policy & Finance Centre; PFS: Project Facilitation & Support; ODG: Office of the Director-General.

b. International Collaboration and Network Hub

Objective: Galvanise international collaboration and provide an inclusive platform for all stakeholders to foster targeted action, alignment of activities and knowledge sharing for impact on the ground.

34. IRENA's World Energy Transitions Outlook emphasises that in a rapidly evolving global energy landscape, coordinated actions among actors and robust international collaboration are fundamental elements for strengthening global finance flows, capacities, and technologies in an equitable manner to overcome the barriers in the energy transition process. IRENA has established itself as an indispensable platform for fostering dynamic dialogue and collaboration among its member nations and key stakeholders. As a central hub for networking and innovation, IRENA aims for meaningful outcomes and transformative change. IRENA's Collaborative Frameworks - one of IRENA's main vehicles for knowledge-sharing, identifying international cooperation priorities and platform for collective action and will continue to provide space for peer-to-peer learning and the exchange of experiences on specific topics. To maximise their impact, they will aim to sharpen their focus to provide more further engagement at both the national and regional levels.

35. IRENA will continue to provide thought leadership on the evolving geopolitics of the energy transition, with a renewed focus on international markets, clean technology supply chains and strategic manufacturing of critical equipment as well as evaluating the supply chain status and scope for development at all levels of the value chain across relevant technologies. In this context, IRENA will also update the hydrogen trade model and outlook to reflect the evolving cost factors and market realities, which are now higher than previously foreseen. IRENA will reconvene the Global Commission on the Geopolitics of the Energy Transformation to analyse the current geopolitical state of the energy transition and provide policy recommendations to maximise the benefits of the transition.

36. IRENA's long-standing partnerships, with a significant track record of accomplishments, will further sharpen their programmatic focus on emerging issues. The SIDS Lighthouses Initiative will drive targeted support for NDC 3.0, fortify the SIDS LHI Monitoring and Evaluation framework, and advance regional technical support to scale energy transition efforts. To keep pace with evolving priorities, the Long-Term Energy Scenarios Network and Entrepreneurship Support Facility will undergo a thorough review. The Coalition for Action will continue to focus on inclusive multi-stakeholder engagement, while fostering knowledge exchange and closer collaboration across governments, industry, and civil society. The Global Offshore Wind Alliance will intensify knowledge-sharing and boost international collaboration to accelerate offshore wind deployment. Meanwhile, the Global Geothermal Alliance will prioritise integrating geothermal energy into key sectors like agri-food and district heating/cooling, while also building capacity, increasing international collaboration and knowledge sharing for geothermal development. IRENA's industry-led partnership platforms, the Alliance for Industry Decarbonization and the Utilities for Net Zero Alliance, will stimulate greater ambition and action, and further align their efforts with national net-zero ambitions. In conjunction with coordinated action and peer-to-peer cooperation, they will foster targeted action, share knowledge and lead to increased investments in infrastructure and reduced greenhouse gas emissions.

37. To strengthen socio-economic resilience and prosperity and more effectively achieve energy-related goals, IRENA will enhance its partnerships, focusing on results. The Empowering

Lives and Livelihoods: Renewables for Climate Action initiative will continue to facilitate the transformation of the agri-food and health sectors, and associated industries, along with other interconnected sectors such as water, education, and information and auhations technology (ICT). Under the initiative, IRENA will also promote enhanced dialogues and partnerships with international and national stakeholders on renewables and adaptation linked to cross-sectors such as agriculture, health, and water. The Global Initiative on Transitioning Remote Communities to Renewables will promote decentralised renewable energy solutions that offer pathways to economic development and resilience for low-income and remote communities. In parallel, IRENA will continue to prioritise and support countries in deploying clean cooking energy and technologies through the Beyond Food - Clean Cooking initiative. This will be achieved through tracking investments, capacity building, policy dialogues, and active partnerships. Entrepreneurship development and the productive use of energy and electricity will be crucial components woven into all three initiatives, ensuring that communities harness the benefits of access to energy.

38. Since IRENA's inception, various multilateral fora have benefited from the Agency's expertise. This involves providing data-driven insights on renewable energy technologies, sharing best practices, providing tailor-made policy recommendations and supporting Members in setting ambitious targets for renewable energy adoption. In the next biennium, IRENA will seek to maximise the engagement with strategic partners in multilateral energy and climate fora and beyond. As the newly appointed Secretariat of the Global Coalition for Energy Planning (GCEP), IRENA will work to strengthen national ownership and inclusive planning as central pillars of the global energy transition. Through targeted work, IRENA will support member countries in creating robust energy strategies that address challenges and leverage opportunities for sustainable growth. IRENA will also enhance its support to the Group of 7, the Group of 20 and the Asia-Pacific Economic Cooperation (APEC) by identifying common ground on ways forward for a renewables-driven energy transition. In addition, IRENA will continue to provide valuable contributions and insights to the Clean Energy Ministerial and Mission Innovation workstreams, as well as the UN-Energy, UNFCCC Conference of the Parties, the UNFCCC Marrakesh Partnership for Global Climate Action, the Cool Coalition etc. Concurrently, the Agency will maintain its engagement with other intergovernmental and multilateral bodies, as well as trade and non-governmental associations, to advance shared objectives.

Table 3: Overview of key activities – International Collaboration and Network Hub

Key activities	Lead (L), Co-lead (CL), and Support (S) divisions				
	CEP	IITC	KPFC	PFS	ODG
Collaborative Platforms for Knowledge Exchange: Collaborative Frameworks on Critical Materials; Geopolitics; Green Hydrogen; High Shares of Renewable Energy; Hydropower; Just & Inclusive Energy Transition; Offshore Renewables; and Project Facilitation	L	L	L	L	
Energy Access and Productive Use: Beyond Food, Empowering Lives and Livelihoods, Remote communities, Global Geothermal Alliance	L	S	S	S	
Geopolitics of the Energy Transformation: Global Commission and analysis on international markets, supply chains and strategic manufacturing of critical equipment		L	S		L
Multilateral Initiatives & Platforms accelerating the energy transition & renewables integration: AFID, Coalition for Action, GGA, GOWA, Innovation Week, LTES, SIDS LHI, UNEZA	L	L	S		
Strategic engagement with energy and climate fora and other stakeholders: (G7, G20, GCEP, COP, MPGCA, CEM, Cool Coalition, IRENA Legislators etc.)	L	L	L	S	L

Table 4: Core budgetary requirements – International Collaboration and Network Hub

Core budgetary requirements			
Core assessed and core non-assessed resource requirements 2026-2027 (in USD thousands)	**10,936**	Proportion of IRENA budget	**15.3%**
Breakdown of core assessed and core non-assessed costs (in USD thousands)			
Staff costs			**4,140**
Non-staff costs			**6,796**
Non-staff costs by division			
Country Engagement and Partnerships			742
IRENA Innovation and Technology Centre			1,149
Knowledge, Policy and Finance Centre			1,315
Project Facilitation and Support			114
Office of the Director-General			3,476

c. Global Voice of Renewables

Objective: Pursue excellence in renewables innovation, development and deployment and promote practical application of knowledge for systemic change.

39. IRENA maintains its commitment to serving as a leading source of knowledge, data, and financial analysis on the critical drivers of the global energy transition. This effort is concentrated on the deployment of renewable energy sources within both the power and end-use sectors, as well as the direct application of renewables such as bioenergy, solar thermal, and geothermal technologies. This comprehensive body of work addresses a wide range of topics, including technology, infrastructure, finance, policy, governance, and market dynamics. By providing in-depth insights and actionable guidance, IRENA aims to accelerate the adoption of renewable energy, promote electrification—including the indirect benefits of green hydrogen—and facilitate the seamless integration of distributed renewable energy technologies into existing grids.

40. IRENA will conduct assessments and analyses on a variety of solutions, their performance, and the enabling factors to boost the modernisation and enhancement of infrastructure flexibility. To evaluate the preparedness of regional power system infrastructures for grid integration and resilience, IRENA will undertake technical assessments, explore regional interconnections and ways to integrate off-grid solutions. As one of IRENA's key events, the International Off-grid Renewable Energy Conference and Exhibition (IOREC) will continue to serve as the leading global platform for exchanging insights into the technology, policy, finance, and regulation of off-grid renewables, to advance climate and sustainable development goals. In addition, IRENA will refine its work designed to promote equitable access to renewable energy solutions, with a focus on clean cooking and decentralised renewable energy systems, and to address the systemic barriers that hinder their widespread adoption. This will include in-depth studies of investment flows, gaps, and opportunities, as well as an in-depth analysis and awareness raising of renewable sources for cooking.

41. IRENA's existing analysis of policy frameworks for decarbonising end-uses, including hard-to-abate sectors, will be complemented by a focused effort on identifying solutions and systemic innovation approaches. To this end, carbon markets, risk mitigation mechanisms to lower financing costs for renewables and measures that facilitate green industrialisation will be explored. Due consideration will continue to be given to international standards, quality infrastructure and intellectual property protections. IRENA will further analyse the geopolitics of international markets, supply chains, and strategic manufacturing of critical equipment, as well as evaluate the supply chain status and scope for development at all levels of the value chain across relevant technologies. Furthermore, the Agency will maintain the INSPIRE patent database, tracking intellectual property developments in renewable energy technologies.

42. IRENA will conduct policy analysis of the environmental impacts and benefits of solar PV projects and their associated infrastructure, as well as develop guidelines for avoiding, minimising, and mitigating potential environmental impacts while maximising local environmental benefits throughout the entire life cycle of solar PV plants. Complementing the broad policy framework, a detailed analysis of water withdrawal and consumption for global power generation will be conducted. In addition, IRENA will explore methods for maximising the local environmental co-benefits of renewable energy deployment, such as positive impacts on biodiversity. This will include providing policy recommendations and sharing best practices,

a process that will involve collaboration with key stakeholders with expertise in nature-based solutions.

43. IRENA will enhance its strategic approach to understanding and maximising the socioeconomic benefits of renewable energy development through a focus on skills and workforce development. This will be achieved by examining the human labour requirements along the value chain and suggesting methods to build capacities, skill and reskill the workforce and engage children and youth in renewable energy careers. IRENA will also undertake an analysis of the implications of digitalisation and artificial intelligence (AI) for skill development and the future of jobs in the renewable energy sector. The Agency will foster the exchange of best practices on education and training for the energy transition through the Call to Action on Skilling for the Energy Transition and the Energy Transition Education Network (ETEN).

44. To ensure the energy transition is inclusive, the Agency will conduct an analysis to advance on aspects of inclusion, specifically focusing on gender, youth, underrepresented groups, and people with disabilities. This work will inform future programmatic activities and ensure that the benefits of the energy transition are accessible to all. To foster greater youth involvement, IRENA will build on its Youth Forum and the NewGen Renewable Energy Accelerator Programme. The IRENA Youth Council will further amplify the voices of youth leaders, focusing on the challenges of the energy transition and ensuring their perspectives are included in decision-making processes. Moreover, IRENA will execute a series of activities and events on youth and youth-led entrepreneurship on the sidelines of upcoming COPs, creating a platform for young people to share their perspectives and engage with stakeholders. IRENA will also continue to strengthen its network and increase awareness and knowledge on the work of IRENA and related aspects of the diplomatic community through Women in Diplomacy.

45. To continue to fulfil its role as the Global Voice for Renewables, IRENA will consolidate its communication and outreach strategy. In response to Members' requests, the Agency will continue its communication efforts beyond the renewable energy sector to engage a broader public audience. This enhanced outreach aims to raise awareness of the energy transition and address common concerns and misconceptions. To achieve this, IRENA will refine its communication strategy by leveraging its robust research and analytical work and strengthening collaboration with key communication and social media partners. This will further solidify the Agency's position as the leading global voice for renewables. Furthermore, IRENA remains committed to multilingualism as a vital tool for disseminating knowledge and fostering greater participation in its programmatic activities.

Table 5: Overview of key activities – Global Voice of Renewables

Key activities	Lead (L), Co-lead (CL), and Support (S) divisions				
	CEP	IITC	KPFC	PFS	ODG
Cross-cutting evaluation of development, competitiveness and energy security benefits of renewable energies		L	S		
Decentralised renewable energy solutions: mini-grids, clean cooking, IOREC	L		L		
Environmental benefits and impacts of renewables, along the life cycle			L		
Global communications strategy and outreach platforms	S	S	S	S	L
Inclusion in renewable energy: Women, Youth, Vulnerable groups	S	S	L	S	L
Pathways to the decarbonisation of end uses, including hard-to-abate sectors	S	L	L		
Skills and education for the energy transition			L		

Table 6: Core budgetary requirements – Global Voice of Renewables

Core budgetary requirements			
Core assessed and core non-assessed resource requirements 2026-2027 (in USD thousands)	**8,320**	Proportion of IRENA budget	**11.6%**
Breakdown of core assessed and core non-assessed costs (in USD thousands)			
Staff costs			**4,555**
Non-staff costs			**3,765**
Non-staff costs by division			
Country Engagement and Partnerships			302
IRENA Innovation and Technology Centre			1,591
Knowledge, Policy and Finance Centre			903
Project Facilitation and Support			114
Office of the Director-General			855

Note: Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding

d. Support for Regions and Countries

Objective: Assist regional and country-level decision-making and support implementation strategies to reduce global emissions, adapt to climate change, and improve energy access, security and affordability for sustainable development

46. In pursuit of the universal objective of decarbonization, it is imperative to align strategies with specific regional geographic, economic, and socio-political contexts. Such an approach significantly enhances the relevance, effectiveness, and feasibility of energy policies and investment decisions. Similarly, effectively designed national strategies are essential for developing robust, evidence-based renewable energy policies and regulations, bolstering energy security, and ensuring the transition supports socioeconomic development. To help countries and regions in this process, IRENA will continue to provide strategic and tailored guidance by leveraging the Agency's distinctive institutional strengths, underpinned by its sustained commitment to rigorous analytical work.

47. Specifically, IRENA will continue to conduct assessments and strategies to help countries overcome challenges in achieving an energy transition aligned with the global goal of tripling renewable energy and doubling energy efficiency by 2030. IRENA will provide tailored policy support and advice to policymakers on renewable energy deployment in power and end-use sectors, including but not limited to organisational structures, tendering, and hydrogen strategy. Building on previous and ongoing analysis, IRENA will continue to support its Members in developing strategies and policies for renewable energy and electrification in end-use applications as well as efficiency. Strategic planning will be supported by developing long-term electricity access plans, producing analyses on policy frameworks and enablers for green industrialisation and the development of green hydrogen and its derivatives, sustainable fuels, among others. A key priority will remain the coordination and support of country-level institutional and skill development in aspects of data collection and analysis of renewable energy and emissions inventories through traditional training, capacity building, and knowledge exchange.

48. The regional dimension of IRENA's work is crucial for addressing the unique energy challenges and opportunities of diverse geographic areas, ensuring that the global energy transition is tailored, equitable, and effective. IRENA is uniquely positioned in the energy landscape to support these efforts due to the Agency's convening power and analytical prowess. In this context, IRENA will update and develop new Regional Energy Transition Outlooks (RETOs) while engaging with regional partners to support the development and implementation of effective regional frameworks and stimulate action on the ground. Supporting the development and updating of regional power pool masterplans, such as those for the Eastern Africa Power Pool and the Central Africa Power Pool and conducting institutional capacity-building workshops on power sector planning will remain core.

49. IRENA's 1.5°C scenario also highlights the imperative of ensuring that the socioeconomic benefits of the global energy transition are distributed equitably across all regions and societies. IRENA will continue to undertake macroeconomic modelling at the country and regional levels to provide quantitative insights on the potential GDP, job and human welfare implications of ambitious energy transition pathways. Such modelling supports the development of tailored national and regional energy transition strategies.

50. IRENA will also coordinate and support regional capacity-building activities in areas such as technology, data and statistics, policy, finance and auctions, promoting economic value creation and other development objectives. IRENA will also aim to provide analysis, capacity-building and technical assistance on industrial policies linked to renewable energy, focusing on green industrialisation and the localisation of value chains and promoting regional and South-South collaboration. Risk assessments and the development of risk mitigation frameworks will be a new area of focus.

51. Furthermore, existing regional initiatives such as the Accelerated Partnership for Renewables in Africa (APRA) and the Accelerated Partnership for Renewables in Central Asia (APRECA) are designed to address key barriers, from policy and finance to technical capacity of regions and support them by facilitating the exchange of best practices and tailored action on the ground. IRENA will continue country-level consultations, action plan development, derisking support and funding mobilisation, as well as the implementation and coordination of activities in countries that have joined. This will also entail country- and region-level engagement with public and private sector energy project developers for pipeline development through

IRENA's project finance platforms, as well as dialogues and fora. IRENA will also deepen engagement in multiple regional efforts, including with the Association of South-East Asian Nations (ASEAN), African Union, European Union and Latin American Energy Organization (OLADE), among others. The possibility of undertaking similar work in other regions, e.g. Southeast Asia and the Latin American and Caribbean, will also be explored.

52. NDC updates must be aligned with national energy and climate strategies to be most effective. To bridge this coordination gap, the World Energy Transitions Outlook provides an overarching long-term framework that should be reflected in climate strategies, NDC updates, Biennial Transparency Reports (BTRs) and long-term low-emission development strategies (LT-LEDS). IRENA will continue to provide targeted analysis and support on NDC review, enhancement and implementation through renewable energy technologies, ensuring alignment with national energy planning, while supporting climate change mitigation and resilience efforts through strategic partnerships, such as the NDC Partnership. Moreover, effective mitigation and adaptation strategies will be proposed to align with and address real and perceived risks, while reducing the cost of financing. Engagement in working groups with regional and national authorities, organisations and initiatives will facilitate the dissemination of IRENA's regional technical assessments and studies on regional energy market integration, supporting countries in shaping their regional NDCs, energy plans programmes and targets.

Table 7: Overview of key activities – Support for Regions and Countries

Key activities	**Lead (L), Co-lead (CL), and Support (S) divisions**				
	CEP	IITC	KPFC	PFS	ODG
Accelerated Regional Partnerships for Renewables: APRA, APRECA etc.	L	S	S	S	L
Capacity building and technical assistance on policy, statistics finance and technology issues	L	L	L	S	
Green industrialisation	L	S	S		
National and Regional Energy Transition Strategies and Policies: NETOs, RETOs, ETAs	L	L	L		
NDC and RE targets: Review, Strengthening and Implementation	L	L	L		
Socio-economic footprint for sustainable energy futures		L			

Table 8: Core budgetary requirements – Support for Regions and Countries

Core assessed and core non-assessed resource requirements 2026-2027 (in USD thousands)	**10,337**	Proportion of IRENA budget	**14.4%**
Breakdown of core assessed and core non-assessed costs (in USD thousands)			
Staff costs			**5,529**
Non-staff costs			**4,808**
Non-staff costs by division			
Country Engagement and Partnerships			2,039
IRENA Innovation and Technology Centre			1,398
Knowledge, Policy and Finance Centre			1,155
Project Facilitation and Support			114
Office of the Director-General			101

Note: Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding.

e. Facilitating Projects and Mobilising Capital

Objective: Facilitate the development of project pipelines and channel investment toward renewables-based energy systems in developing countries.

53. As developing countries transition to renewable energy, they face complex issues such as improving energy efficiency, optimising the energy mix, and ensuring a financially viable pipeline of projects to drive sustainable development. The *Delivering on the UAE Consensus* report highlights that current investment levels fall short of the ambitions necessary to meet the tripling goal, with adequate and affordable financing missing particularly in developing countries. Public and private financing, as well as policy, must strategically shift the focus from narrow financial 'bankability' criteria to an inclusive approach that values all potential positive impacts, even where projects may not be considered 'bankable'.

54. To provide comprehensive support to Members in accelerating their renewable energy development, from initial planning and capacity building to project implementation and investment, IRENA will undertake a series of workstreams. To ensure that utility-scale projects are viable for investment, IRENA will support Members with technical and financial pre-feasibility site assessments to recommend only viable projects for further investment. This process also involves informing measurement campaigns, facilitating power purchase agreement negotiations, and de-risking project sites to enable informed investment decisions. This strategic approach will also be applied to urban environments by supporting countries in assessing the technical and financial potential of rooftop solar photovoltaic (PV) systems through the IRENA SolarCity simulator approach. This will assist in accelerating the deployment of rooftop PV in cities by developing solar programs, designing effective policies, setting clear targets, and ultimately increasing investor confidence. IRENA will also support countries in identifying zones with high techno-economic investment potential. This crucial information will inform the master planning of generation and transmission infrastructure and guide the development of sound energy policies.

55. Capacity development workshops aimed at strengthening the knowledge of local government officials and stakeholders, particularly in the areas of renewable energy potential assessment, planning, and early-stage project development, will also be organised. In addition, IRENA will focus on providing tailored technical assistance to help countries explore and evaluate different technologies and energy solutions, including hybrid systems, battery storage, off-grid systems

and other innovative approaches. Carbon markets are becoming increasingly relevant to IRENA Members for financing their energy transition, and thus, capacity building, advisory support and guidance will be provided.

56. IRENA's project facilitation platforms, namely, the Climate Investment Platform (CIP) and the Energy Transition Accelerator Financing (ETAF) Platform are poised to enhance further their effectiveness in mobilising capital and accelerating the deployment of renewable energy projects. Thus far, ETAF has attracted more than USD 4 billion in pledged resources to support the energy transition and is increasing its ambition. In the coming biennium, IRENA will expand the breadth of partnerships that provide de-risking support and financing solutions under the umbrella of CIP and ETAF and build on its project facilitation work to further facilitate a pipeline of bankable projects. The facilitation of projects will continue to be prioritised in countries and communities with the greatest need. Based on the current portfolio of CIP and ETAF, the Agency notes that many promising projects need additional support to complete their development phases. To address this need and improve the readiness of the projects for the funding partners. The criteria and process for choosing projects will be further refined to maximise transparency and alignment with international regulations. In addition, emphasis will be placed on delivering events that enhance local capacities and connect projects to potential funding through capacity-building, awareness-raising, and project matching.

Table 9: Overview of key activities – Facilitating Projects and Mobilising Capital

Key activities	**Lead (L), Co-Lead (CL), and Support (S) divisions**				
	CEP	IITC	KPFC	PFS	ODG
Capacity building and technical assistance on climate investment; project development and finance; procurement; and PPA	L	S	S	L	
Energy Transition Investment (CIP and ETAF)	S	S	S	L	
Investment Forums and Regional Dialogues	L	S	S	L	S
RE potential: prefeasibility assessment, zoning assessment, and urban solar mapping (SolarCity simulator)	S		L		

Table 10: Core budgetary requirements – Facilitating Projects and Mobilising Capital

Core budgetary requirements			
Core assessed and core non-assessed resource requirements 2026-2027 (in USD thousands)	**4,356**	Proportion of IRENA budget	**6.1%**
Breakdown of core assessed and core non-assessed costs (in USD thousands)			
Staff costs			**2,806**
Non-staff costs			**1,551**
Non-staff costs by division			
Country Engagement and Partnerships			286
IRENA Innovation and Technology Centre			67
Knowledge, Policy and Finance Centre			614
Project Facilitation and Support			482
Office of the Director-General			101

Note**:** Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding

V. Results-based Framework

57. The MTS introduced a Theory of Change (ToC) as part of the development of the current Medium-term Strategy 2023-2027 in response to Member requests but also to the growing need to enhance and expand the Agency's monitoring and evaluation system. This also entails a gradual shift to a Results-based Framework (RBF). As a first step, the Secretariat has replaced the implementation matrix listing outputs and deliverables annexed to the Progress and Annual Reports of the Director-General on the Work Programme and Budget Implementation with an RBF.

58. IRENA finalised the development of a comprehensive monitoring and evaluation (M&E) framework that enables the tracking and reporting of discernible and traceable impact of IRENA's activities. To ensure effective delivery, transparency, and ownership, a whole-of-agency approach was adopted. All divisions contributed to identifying baseline data and setting targets for 2024-2025. Teams also provided input on definitions and breakdowns to ensure consistency. As planned, the Matrix of Implementation of the Work Programme and Budget in the Annual report was replaced with the new M&E system. The Progress report submitted for the consideration of the 29 IRENA Council contained data and analysis of the new M&E system for the first time, and subsequent reports will provide an update accordingly.

59. For the development of the Work Programme and Budget 2026-27, the Secretariat developed the key activities, mapping them against the Intermediate Outcomes of the Results-based Framework to ensure alignment. This will assist in a greater alignment of voluntary resources with the strategic priorities, especially as the duration of several contributions exceeds the biennial programmatic cycle. Overall, the integration of ToC and RBF in the preparation of the work programme and budget will provide a structured approach to planning, implementation, and monitoring of all IRENA activities and their impact.

60. Monitoring and evaluating the impact of the Agency's work will be an ongoing process. During this process, it was deemed necessary to make several adjustments to definitions, to relocate indicators from Outputs to Cross-cutting Impact Indicators and Immediate Outcomes, and to create new Output subcategories. The adjusted M&E Framework can be found in Annex 1. As the Agency begins to implement the new M&E system, it is expected that further adjustments and fine-tuning may be necessary to enhance the system, thereby ensuring that IRENA's impact is more accurately reflected.

Table 11: Mapping of Key Activities against Intermediate Outcomes

IO 1: Increased energy access and reduced inequality	
1.1. Increased access to renewable energy supported by IRENA	
Key activities	Accelerated Regional Partnerships for Renewables: APRA, APRECA etc.
	Decentralised renewable energy solutions: mini-grids, clean cooking, IOREC
	Enablers of the power sector transformation: policies and analysis on grid infrastructure and system flexibility
	Energy access and productive use: Beyond Food, Remote communities, Empowering Lives and Livelihoods, Global Geothermal Alliance
	Global Atlas for renewable energy
	Renewable energy atatistics
	Strategic engagement with energy and climate fora and other stakeholders: (G7, G20, APEC, GCEP, COP, MPGCA, CEM, Cool Coalition, IRENA Legislators, UN-Energy etc.)
	Techno-economic assessment of renewable and enabling technologies: Cost analysis, infrastructure and resilience, renewable supply chains and local manufacturing

IO 2: Improved energy security, affordability, and resilience	
2.1 IRENA activities have supported improvements in energy security	
Key activities	Accelerated Regional Partnerships for Renewables: APRA, APRECA etc.
	Capacity building and technical assistance on climate investment; project development and finance; procurement; and PPA
	Capacity building and technical assistance on policy, finance and technology issues
	Collaborative Platforms for knowledge exchange
	Cross-cutting evaluation of development, competitiveness and energy security benefits of renewable energies
	Enablers of the power sector transformation: policies and analysis on grid infrastructure and system flexibility
	Geopolitics of the Energy Transformation: Global Commission and analysis on international markets, supply chains and strategic manufacturing of critical equipment
	Multilateral Initiatives & Platforms accelerating the energy transition & renewables integration: AFID, Coalition for Action, GGA, GOWA, Innovation Week, LTES, SIDS LHI, UNEZA

	National and Regional Energy Transition Strategies and Policies: NETOs, RETOs, ETAs
	RE potential: prefeasibility assessment, zoning assessment, and urban solar mapping (SolarCity simulator)
	Strategic engagement with energy and climate fora and other stakeholders: (G7, G20, GCEP, COP, MPGCA, CEM, Cool Coalition, IRENA Legislators, UN-Energy etc.)
	Techno-economic Assessment of Renewable and Enabling Technologies: Cost analysis, infrastructure and resilience, renewable supply chains and local manufacturing
2.2 IRENA's activities have supported more affordable access to electricity	
Key activities	Accelerated Regional Partnerships for Renewables: APRA, APRECA etc.
	Capacity building and technical assistance on climate investment; project development and finance; procurement; and PPA
	Capacity building and technical assistance on policy, finance and technology issues
	Collaborative Platforms for knowledge exchange
	Enablers of the power sector transformation: policies and analysis on grid infrastructure and system flexibility
	Multilateral Initiatives & Platforms accelerating the energy transition & renewables integration: AFID, Coalition for Action, GGA, GOWA, Innovation Week, LTES, SIDS LHI, UNEZA
	National and Regional Energy Transition Strategies and Policies: NETOs, RETOs, ETAs
	RE potential: prefeasibility assessment, zoning assessment, and urban solar mapping (SolarCity simulator)
2.3 Enhanced resilience in the energy sector supported by IRENA	
Key activities	Collaborative Platforms for knowledge exchange
	Enablers of the power sector transformation: policies and analysis on grid infrastructure and system flexibility
	Multilateral Initiatives & Platforms accelerating the energy transition & renewables integration: AFID, Coalition for Action, GGA, GOWA, Innovation Week, LTES, SIDS LHI, UNEZA
	NDC and RE targets: Review, Strengthening and Implementation
	Pathways to the decarbonisation of end uses, including hard-to-abate sectors

	Techno-economic assessment of renewable and enabling technologies: Cost analysis, infrastructure and resilience, renewable supply chains and local manufacturing

IO 3: Greater efficiency, environmental stewardship, and circular economy	
3.1 Progress achieved in countries that IRENA support through measures to lower energy intensity and adopt circular economy approaches	
Key activities	Collaborative Platforms for knowledge exchange
	Cross-cutting evaluation of development, competitiveness and energy security benefits of renewable energies
	Environmental benefits and impacts of renewables' along the life cycle
	Multilateral Initiatives & Platforms accelerating the energy transition & renewables integration: AFID, Coalition for Action, GGA, GOWA, Innovation Week, LTES, SIDS LHI, UNEZA
	Pathways to the decarbonisation of end uses, including hard-to-abate sectors
3.2 Support provided to enhance environmental stewardship in the energy sector	
Key activities	Collaborative Platforms for knowledge exchange
	Cross-cutting evaluation of development, competitiveness and energy security benefits of renewable energies
	Environmental benefits and impacts of renewables' along the life cycle
	NDC and RE targets: Review, Strengthening and Implementation

IO 4: Enhanced socio-economic benefits	
4.1 IRENA support provided to enhance socio-economic benefits	
Key activities	Collaborative Platforms for knowledge exchange
	Energy access and productive use: Beyond Food, Remote communities, Empowering Lives and Livelihoods, Global Geothermal Alliance
	Green industrialisation
	Inclusion in renewable energy: Women, Youth, Vulnerable groups
	Renewable energy employment
	Skills and education for the energy transition
	Socio-economic footprint for sustainable energy futures

Intermediate Outcome 5: Enhanced strategic shift in energy-transition investments	
5.1 IRENA activities supported the strategic shift in investments for renewable energy transitions	
Key activities	Accelerated Regional Partnerships for Renewables: APRA, APRECA etc.
	Capacity building and technical assistance on climate investment; project development and finance; procurement; and PPA
	Collaborative Platforms for knowledge exchange
	Energy transition finance analysis
	Energy transition investment
	Innovation for the energy transition
	Investment Fora and Regional Dialogues
	Multilateral Initiatives & Platforms accelerating the energy transition & renewables integration: AFID, Coalition for Action, GGA, GOWA, Innovation Week, LTES, SIDS LHI, UNEZA
	National and Regional Energy Transition Strategies and Policies: NETOs, RETOs, ETAs
	NDC and RE targets: Review, Strengthening and Implementation
	Pathways to the decarbonisation of end uses, including hard-to-abate sectors
	RE potential: prefeasibility assessment, zoning assessment, and urban solar mapping (SolarCity simulator)
	Strategic engagement with energy and climate fora and other stakeholders: (G7, G20, GCEP, COP, MPGCA, CEM, Cool Coalition, IRENA Legislators, UN-Energy etc.)
5.2 Ratio between Projects recommended and Projects receiving interest from at least 1 ETAF or CIP partner	
Key activities	Investment Fora and Regional Dialogues

Certain Key activities, such as the Tracking progress toward tripling renewable energy capacity and doubling energy efficiency by 2030, the World Energy Transitions Outlook, the SDG7 Tracking progress report, and the Global communications strategy and outreach platforms, touch upon all Intermediate Outcomes.

VI. Strategic management

61. IRENA Membership has reached 170 Members (169 States and the European Union) with 14 States in the process of accession. IRENA is strategically positioned to harness this collective

strength to decisively influence the global energy agenda. Governing body meetings will serve as critical platforms for Members to articulate their visions and priorities, monitor progress and offer robust guidance on policy, programming, and governance; thus, ensuring that their voices are integral to the dialogue that defines the energy landscape. Forthcoming plenary discussions, high-level dialogues, and programmatic events are set to be transformative. They will reinforce IRENA's status as a leading force in propelling the energy transition and highlight the unwavering commitment to a renewables-based energy transition and impactful climate action. Furthermore, by cultivating vibrant stakeholder forums and engaging dialogues, IRENA will foster an environment ripe for innovation and collaborative strategies that drive substantial change.

62. The Office of the Director-General (ODG) provides executive direction and management, including on strategic, programmatic and administrative matters. This includes accountability for the delivery of the Medium-term Strategy and its related programmes of work, as mandated by the Assembly. In addition to the immediate Office of the Director-General, ODG comprises several units including the Communications, Events and Publications; Governance Support Office; Internal Audit; Legal Unit; New York Office (and the new IRENA Liaison Vienna Office that will start operating in the near future) and Planning and Programme Support. Combined, these functions offer critical Agency-wide leadership and support across substantive and management areas, promoting alignment, consistency and prudency.

63. The ODG will continue to focus on further strengthening IRENA's impact, effectiveness and efficiency. Externally, it will build collaboration and partnerships with governments, the private sector, financial institutions, civil society and other stakeholders. Internally, it will provide direction and support to programmatic divisions to deliver on their responsibilities and spearhead the work on selected issues of strategic significance for the Agency. This includes the diversification of the resource base and the implementation of the results-based framework.

64. High levels of inclusiveness and ownership are a linchpin of IRENA's effectiveness. The Fund for Developing Country Representatives (FDCR) has been key in enabling the participation of representatives of LDCs and SIDS at IRENA Governing Body Meetings. This Fund relies on voluntary contributions, and its replenishment, along with efficient management, guarantees that the advantages of the Agency's global Membership are fully reaped. With the Governing Body Meetings being resumed in-person, there will be a need to continuously replenish FDCR to ensure IRENA remains an inclusive platform for international cooperation.

65. The Agency will also maintain a sustained dialogue with its host countries on implementing the respective agreements concerning the Headquarters in Abu Dhabi, the Innovation and Technology Centre in Bonn, the IRENA New York Office and the upcoming IRENA Vienna Office. It will also continue to raise Members' awareness on the importance of granting the Agency the privileges and immunities it requires to exercise its functions.

VII. Enabling effective delivery

66. The delivery of IRENA's strategic objectives during 2026–2027 depends on sound and efficient administrative services. The Administration and Management Services (AMS) Division provides the enabling framework for the Agency's work through lean administrative support in human resources, budget, finance, information and communications technology, procurement, travel, and facilities. These functions form the operational backbone of the

Agency, ensuring that programmatic and governance mandates are delivered effectively, transparently, and in compliance with IRENA's established regulatory framework.

67. Human Resources will continue to provide recruitment and separation services, administer entitlements and benefits, manage health insurance, support performance management, and further develop policies in line with the Staff Regulations and Rules. Succession planning and tenure management will remain an important element in ensuring continuity of expertise. Learning and development will be maintained primarily through cost-efficient online platforms, with other targeted training pursued as resources allow, ensuring alignment with programme priorities.

68. Budget and Finance will sustain the Agency's capacity to plan and manage financial resources responsibly, meeting statutory obligations. This includes the preparation of the biennial budget, financial reporting to Governing Bodies and donors, management of assessed and voluntary contributions, payroll, payments, and collections. Annual financial statements, compliant with International Public Sector Accounting Standards, will continue to be audited by an independent external auditor. Budget and Finance will also continue to develop improved reporting tools to enhance transparency and comparability of budget and financial information.

69. Information and Communications Technology (ICT) will continue to provide essential services that support programme delivery, secure communications, and data management across the Agency. Lifecycle requirements for ICT systems and infrastructure will be addressed to maintain continuity and operational reliability, with renewals and upgrades planned in line with lifecycle needs and available resources. Core enterprise resource planning systems will continue to be maintained to support administrative and programme functions. Cybersecurity will remain a central focus to protect the Agency's systems, data, and assets from evolving risks.

70. Procurement will support programme and administrative needs through competitive and transparent processes, ensuring value for money in contractual arrangements. In 2026–2027, further emphasis will be placed on streamlining processes, reinforcing compliance, and strengthening procurement policies in line with international practice.

71. Travel and General Services will continue to manage travel arrangements for staff and delegations, as well as provide logistical support for governance meetings and programme-related events. The revised travel policy will strengthen oversight and ensure that travel resources are used efficiently and responsibly. Facilities management will focus on maintaining safety and business continuity through preventative maintenance of Agency premises and assets, with essential replacements undertaken in line with lifecycle requirements. Health and safety will remain an integral part of these functions, ensuring a secure and reliable working environment for staff and visitors.

72. The Staff Provident Fund (SPF) will continue to be administered in line with the Agency's Regulations and Rules, ensuring the secure management of staff contributions. Oversight will be maintained through the Provident Fund Management Board, which reviews performance and investment options, introducing adjustments as appropriate to safeguard assets and maintain cost efficiency. Regular reporting will continue to be provided to staff and governing bodies, and annual external audits will confirm compliance and transparency in the administration of the Fund.

VIII. 2026-2027 Biennium Budget Proposal

1. Background

This section presents the Director-General's proposal for IRENA's biennial budget for 2026–2027. It sets the financial framework required to sustain institutional capacity, ensure compliance with the IRENA Statute and Financial Regulations and Rules (FRRs), and support implementation of the Work Programme adopted by the Assembly.

In recognition of the financial constraints faced by Members, the proposal is presented in three budget scenarios:

- Zero Nominal Growth (ZNG) – Freezes the budget at the 2024–2025 nominal level of USD 64.8 million, without provision for statutory or essential contractual increases.

- Zero Real Growth (ZRG) – Provides only for statutory obligations and essential contractual adjustments, sustaining baseline operations at USD 71.5 million.

- Programme Continuity (PC) – Resourcing the Agency at USD 76.1 million, representing the minimum level required to maintain operational and financial stability, absorb statutory obligations, and safeguard delivery capacity.

Each scenario presents the operational implications of the proposed funding levels, enabling Members to assess the trade-offs between financial restraint and programme delivery.

The proposal reflects updated costing methodologies, an integration of efficiency commitments, and scenario-based options. Comparative tables provide a clear view of resource requirements relative to the approved 2024–2025 budget, disaggregated by fund source, division, and object of expenditure.

Efficiency measures implemented in 2024–2025, such as vacancy management, contract optimisation, and rationalisation of travel and publications, allowed the Agency to absorb some of the cost pressures in the short term. However, many of these were one-off actions that cannot be repeated without compromising programme quality and delivery. The 2026–2027 proposal therefore incorporates structural efficiency measures to ensure sustainable cost discipline while preserving mandated outputs.

Although the 2024–2025 budget was approved at the same nominal level as the previous biennium, the demand for IRENA's services has grown significantly. Member States continue to expand their requests across all areas of the Work Programme, and the Agency's membership has also increased.

This rising demand, combined with a static core budget, has placed growing pressure on institutional capacity. In light of this, it's more important than ever to establish a sustainable financing framework for 2026–2027 that allows IRENA to keep pace with expectations and deliver effectively. The proposal has been developed in the context of global economic uncertainty, marked by inflationary pressures and competing budget priorities. Despite these challenges, Members have consistently reaffirmed IRENA's critical role in supporting the

global energy transition. The 2026-2027 Work Programme and Budget aims to preserve that role by maintaining a credible, predictable financial framework while providing Members with a transparent basis to determine the level of resources to be approved.

Article XII of the IRENA Statute provides that the Director-General shall prepare and submit the draft work programme and budget, which is approved by the Assembly and financed through assessed contributions, voluntary contributions, and other approved sources. In line with this provision, and with the IRENA's Financial Procedures (A/4/8), Procedure 103.1 establishes the Director-General's responsibility for the timely preparation and submission of the biennial work programme and budget. Procedure 103.2 specifies the required content, including:

- information on objectives and key activities as presented in Section IV, together with expected results detailed in Annex I and scenario-based trade-offs, as presented in the Work Programme section IV and Annex I;
- a consolidated statement of estimated income and expenditure by fund source and by object of expenditure (see Tables 12–16);
- a staffing overview and updated organisation chart (see Table 15 and Annex II); and
- additional information deemed necessary by the Director-General (see Sections on cost drivers, tenure-related impacts, consultant use, and financial sustainability).

For the purposes of planning, budgeting, and financial reporting, IRENA's organisational divisions have, since the earliest Work Programme and Budget documents[7], been treated as the "sub-programmes" referred to in Regulation 3.2 of the Financial Regulations for the International Renewable Energy Agency. This approach is consistent with the Assembly's decision on the biennial work programme and budget cycle[8]. This practice has been maintained in successive biennia and is embedded in IRENA's financial reporting framework, thereby ensuring alignment with the and providing Members with a structured and comparable presentation of programme delivery and resource requirements.

The present proposal has been structured in line with these requirements to ensure clarity, transparency and compliance with the Statute and the Financial Regulations and Rules. Accordingly, the proposed 2026–2027 budget builds on this framework and is financed through:

- Core assessed contributions from Members, based on the United Nations scale of assessment;
- Core non-assessed host country contributions from Germany for the IRENA Innovation and Technology Centre, and from the United Arab Emirates for operations, IT infrastructure, and governance arrangements;
- Voluntary contributions and other income, including programme support costs.

[7] A/3/3: Work Programme and Budget for 2013.
[8] A/3/DC/12: Decision on the Work Programme and Budget cycle.

In addition, the Agency benefits from substantial in-kind contributions provided by its Host Countries. These contributions[9] cover essential elements of IRENA's operations, including office premises, service staff, security, furniture, equipment, and other operating costs. They form an integral part of the Agency's operating environment and ensure continuity of support for the Headquarters and the Innovation and Technology Centre. As these contributions are provided directly by the Host Countries on an in-kind basis, they are reported separately and are not included in the core budget figures presented in this document.

Furthermore, pursuant to Assembly decision A/15/DC/7, the establishment of a Liaison Office in Austria has been approved. All costs related to its establishment and operation will be borne by the Host Country, with the budget to be confirmed once the legal framework and timeline are finalised.

The proposed 2026–2027 biennial budget builds on the core resource levels approved for the 2024–2025. It incorporates statutory obligations, including adjustments mandated under the United Nations common system, tenure-related provisions under IRENA's limited tenure policy, and increased costs for recurring contractual services such as Information Communication Technology (ICT) operations and facilities management.

In developing this proposal, the Secretariat has taken into account Member guidance to present resource scenarios with comparative data and to provide clarity on financial pressures and efficiency measures. Accordingly, the budget document has been enhanced to include expanded tables and scenario analysis, offering Members a clearer view of resource requirements together with their implications for delivery.

The 2026–2027 budget proposal provides a transparent basis for Members to assess resource requirements. A zero nominal growth scenario maintains the previous budget level but excludes statutory and contractual adjustments, constraining programme delivery. A zero real growth scenario covers mandatory obligations and sustains baseline operations, though without flexibility for expanding demands. The programme continuity scenario reflects the minimum level required to maintain financial stability, absorb statutory obligations, and preserve delivery capacity. Members' decision on the funding level will determine the extent to which the Agency can respond effectively to expectations and mandated priorities.

The following tables provide a structured presentation of the proposed budget, progressively linking resources to strategic priorities, programmatic delivery, and expenditure requirements:

- Table 12 presents the distribution of resources by core assessed contributions and core non-assessed contributions (host countries support). It enables Members to assess the overall funding mix and the support provided through core non-assessed income.
- Table 13 strengthens the results orientation of the budget by showing the distribution of the proposed core budget by strategic outcome and performance indicator under the Results-Based Framework, providing a reference point alongside the substantive reporting framework.

[9] In-kind contributions received in 2024 were valued at approximately USD 5.4 million from the United Arab Emirates and USD 1.9 million from Germany. These amounts vary from year to year depending on actual expenditures covered by the Host Countries and are presented here for indicative purposes only.

- Table 14 translates these strategic outcomes into operational terms, presenting the core assessed and core non-assessed resource requirements for 2026–2027 by output, followed by a breakdown by division, thereby linking programmatic results with the organisational units responsible for delivery.
- Table 15 and subsequent tables present the overview of core positions proposed for the biennium, the distribution of resources by object of expenditure (OOE), making cost drivers transparent and showing the balance between staff costs, contractual services, travel, meetings, and other operating expenditures. Detailed definitions of OOE are provided in Annex VII to ensure transparency and consistent application.

Together, these tables provide Members with a consolidated view of how IRENA's financial framework supports its strategic outcomes, programmatic outputs, and institutional capacity.

Table 12: Core assessed and core non-assessed resource requirements 2026-2027 (in USD thousands)

Fund source		Zero Nominal Growth			Zero Real Growth			Programme Continuity		
	2024-2025	2026-2027			2026-2027			2026-2027		
	Approved Budget	Budget	Variance		Budget	Variance		Budget	Variance	
			USD	%		USD	%		USD	%
Core Assessed										
Core Assessed (Member Assessed Contributions)	44,778	44,778	-	-	48,894	4,116	9.2	52,908	8,130	18.2
Subtotal Core Assessed	**44,778**	**44,778**	**-**	**-**	**48,894**	**4,116**	**9.2**	**52,908**	**8,130**	**18.2**
Core Non-Assessed Contributions										
United Arab Emirates										
UAE Support	5,000	5,000	-	-	5,496	496	9.9	5,566	566	11.3
Governing Body Meetings	3,200	3,200	-	-	3,800	600	18.8	3,800	600	18.8
IT Infrastructure support	920	920	-	-	1,036	116	12.6	1,036	116	12.6
Subtotal United Arab Emirates	**9,120**	**9,120**	**-**	**-**	**10,332**	**1,212**	**13.3**	**10,402**	**1,282**	**14.1**
Germany										
Innovation and Technology Center	10,890	10,890	-	-	12,345	1,455	13.4	12,880	1,990	18.3
Subtotal Germany	**10,890**	**10,890**			**12,345**	**1,455**	**13.4**	**12,880**	**1,990**	**18.3**
Subtotal Core Non-Assessed	**20,010**	**20,010**	**-**	**-**	**22,677**	**2,667**	**13.3**	**23,282**	**3,272**	**16.4**
Grand Total	**64,788**	**64,788**	**-**	**-**	**71,572**	**6,784**	**10.5**	**76,190**	**11,403**	**17.6**

Note: In line with Assembly decision A/15/DC/7, the Liaison Office in Austria has been approved, with one P4 and one GS post foreseen. The Secretariat is finalising legal modalities with the Host Country, which will cover all establishment and operating costs. A detailed budget will be presented once the legal framework and opening timeline are agreed.
Note: Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding.

Table 13: Core assessed and core non-assessed resource requirements 2026-2027 by strategic outcome and performance indicator

Strategic outcome and performance indicator	Core Assessed and Non-Assessed 2026-2027 (In USD thousands)					
	Zero Nominal Growth		Zero Real Growth		Programme Continuity	
	USD	%	USD	%	USD	%
Intermediate Outcome 1: Increased energy access and reduced inequality	**11,102**	**17.1**	**12,284**	**17.2**	**12,931**	**17.0**
Increased access to renewable energy supported by IRENA	11,102	17.1	12,284	17.2	12,931	17.0
Intermediate Outcome 2: Improved energy security, affordability, and resilience	**16,810**	**25.9**	**18,507**	**25.9**	**19,785**	**26.0**
IRENA activities have supported improvements in energy security	5,918	9.1	6,482	9.1	6,900	9.1
IRENA's activities have supported more affordable access to electricity	5,285	8.2	5,826	8.1	6,269	8.2
Enhanced resilience in the energy sector supported by IRENA	5,607	8.7	6,200	8.7	6,616	8.7
Intermediate Outcome 3: Greater efficiency, environmental stewardship, and circular economy	**12,047**	**18.6**	**13,472**	**18.8**	**14,547**	**19.1**
Progress achieved in countries that IRENA support through measures to lower energy intensity and adopt circular economy approaches	5,565	8.6	6,217	8.7	6,583	8.6
Support provided to enhance environmental stewardship in the energy sector	6,482	10.0	7,255	10.1	7,964	10.5
Intermediate Outcome 4: Enhanced socio-economic benefits	**10,244**	**15.8**	**11,354**	**15.9**	**11,918**	**15.6**
IRENA support provided to enhance socio-economic benefits	10,244	15.8	11,354	15.9	11,918	15.6
Intermediate Outcome 5: Enhanced strategic shift in energy-transition investments	**14,585**	**22.5**	**15,954**	**22.3**	**17,009**	**22.3**
IRENA activities supported the strategic shift in investments for renewable energy transitions	10,185	15.7	11,099	15.5	11,819	15.5
Ratio between Projects recommended and Projects receiving interest from at least 1 ETAF or CIP partner	4,401	6.8	4,856	6.8	5,190	6.8
Grand Total	**64,788**	**100**	**71,572**	**100**	**76,190**	**100**

Note: Includes Core Assessed and Core Non-Assessed from Germany and United Arab Emirates

Note Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding.

Table 14: Core assessed and core non-assessed resource requirements 2026-2027 by outputs (in USD thousands)

Segment and Division	Core Assessed and Non-Assessed 2026-2027 (In USD thousands)					
	Zero Nominal Growth		Zero Real Growth		Programme Continuity	
	USD	%	USD	%	USD	%
A. Centre of Excellence for Energy Transformation	**7,509**	**11.6**	**8,041**	**11.2**	**8,327**	**10.9**
Country Engagement and Partnerships	286	0.4	286	0.4	286	0.4
IRENA Innovation and Technology Centre	3,146	4.9	3,491	4.9	3,644	4.8
Knowledge, Policy and Finance Centre	2,800	4.3	2,960	4.1	3,084	4.0
Project Facilitation and Support	114	0.2	114	0.2	114	0.2
Office of the Director-General	1,162	1.8	1,189	1.7	1,198	1.6
B. International Collaboration and Network Hub	**9,752**	**15.1**	**10,936**	**15.3**	**11,278**	**14.8**
Country Engagement and Partnerships	2,342	3.6	2,531	3.5	2,531	3.3
IRENA Innovation and Technology Centre	1,874	2.9	2,169	3.0	2,282	3.0
Knowledge, Policy and Finance Centre	2,545	3.9	2,645	3.7	2,874	3.8
Project Facilitation and Support	114	0.2	114	0.2	114	0.2
Office of the Director-General	2,876	4.4	3,476	4.9	3,476	4.6
C. Global Voice of Renewables	**7,745**	**12.0**	**8,320**	**11.6**	**8,672**	**11.4**
Country Engagement and Partnerships	426	0.7	426	0.6	426	0.6
IRENA Innovation and Technology Centre	2,615	4.0	2,948	4.1	3,101	4.1
Knowledge, Policy and Finance Centre	1,700	2.6	1,879	2.6	1,997	2.6
Project Facilitation and Support	114	0.2	114	0.2	114	0.2
Office of the Director-General	2,889	4.5	2,953	4.1	3,033	4.0
D. Support for Regions and Countries	**9,532**	**14.7**	**10,337**	**14.4**	**11,332**	**14.9**
Country Engagement and Partnerships	5,085	7.8	5,258	7.3	6,068	8.0
IRENA Innovation and Technology Centre	2,531	3.9	3,006	4.2	3,120	4.1
Knowledge, Policy and Finance Centre	1,701	2.6	1,857	2.6	1,928	2.5
Project Facilitation and Support	114	0.2	114	0.2	114	0.2
Office of the Director-General	101	0.2	101	0.1	101	0.1
E. Facilitating Projects and Mobilising Capital	**4,313**	**6.7**	**4,356**	**6.1**	**4,703**	**6.2**
Country Engagement and Partnerships	286	0.4	286	0.4	286	0.4
IRENA Innovation and Technology Centre	67	0.1	67	0.1	67	0.1
Knowledge, Policy and Finance Centre	896	1.4	848	1.2	848	1.1
Project Facilitation and Support	2,963	4.6	3,053	4.3	3,400	4.5
Office of the Director-General	101	0.2	101	0.1	101	0.1
F. Strategic Direction	**9,773**	**15.1**	**11,221**	**15.7**	**11,792**	**15.5**
Knowledge, Policy and Finance Centre	858	1.3	912	1.3	1,052	1.4
Office of the Director-General	8,915	13.8	10,309	14.4	10,740	14.1
G. Enabling IRENA Delivery	**16,163**	**24.9**	**18,360**	**25.7**	**20,088**	**26.4**
IRENA Innovation and Technology Centre	657	1.0	665	0.9	665	0.9
Office of the Director-General	2,243	3.5	2,348	3.3	2,343	3.1
Administration and Management Services	13,263	20.5	15,348	21.4	17,080	22.4
Grand Total	**64,788**	**100**	**71,572**	**100**	**76,190**	**100**

Note: Includes Core Assessed and Core Non-Assessed from United Arab Emirates and German
Note Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding.

Table 15 – Post requirements 2026-2027

Grade	2024–2025 Approved Posts	2026–2027 Proposed Posts	Variance
ASG	1	1	-
D-2	1	1	-
D-1	6	6	-
P-5	17	17	-
P-4/P-3	37	37	-
P-2/P-1	3	3	-
General Service	28	28	**-**
Total	**93**	**93**	**-**

Note: Two posts for the Austria Liaison Office (one P-4 and one GS-5), approved under Assembly decision A/15/DC/7, are not included in the table and will be established once the opening timeline is confirmed.

Table 16: Core assessed and core non-assessed resource requirements by object of expenditure 2026-2027 (in USD thousands)

Object of expenditure	2024-2025 Approved Budget	Zero Nominal Growth 2026-2027			Zero Real Growth 2026-2027			Programme Continuity 2026-2027		
		Budget	Variance		Budget	Variance		Budget	Variance	
			USD	%		USD	%		USD	%
Staff costs	35,664	38,805	3,141	8.8	38,805	3,141	8.8	38,805	3,141	8.8
Project & seconded personnel, interns, and consultants	17,327	14,954	(2,372)	(13.7)	18,979	1,652	9.5	21,851	4,524	26.1
Contractual services	6,385	5,774	(612)	(9.6)	7,608	1,223	19.2	8,592	2,207	34.6
General operating expenditures	2,971	2,914	(58)	(1.9)	3,095	123	4.2	3,112	141	4.7
Travel of staff	1,084	1,084	-	-	1,108	25	2.3	1,108	25	2.3
Programme and expert meetings	1,109	852	(257)	(23.1)	1,139	31	2.8	1,417	308	27.8
Furniture and equipment	248	406	158	63.7	838	590	238.3	1,306	1,058	427.3
Grand Total	**64,788**	**64,788**	**-**	**-**	**71,572**	**6,784**	**10.5**	**76,190**	**11,403**	**17.6**

Note: Includes Core Assessed and Core Non-Assessed from Germany and United Arab Emirates

Note: Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding.

2. Building the 2026–2027 Budget

The proposed 2026–2027 budget has been developed through a structured, bottom-up approach designed to ensure that resources are aligned with the Agency's statutory obligations and priorities endorsed by Members. The process included a review of the 2024–2025 budget implementation, addition of mandates from Assembly and Council decisions, and identification of key cost drivers shaping the upcoming biennium.

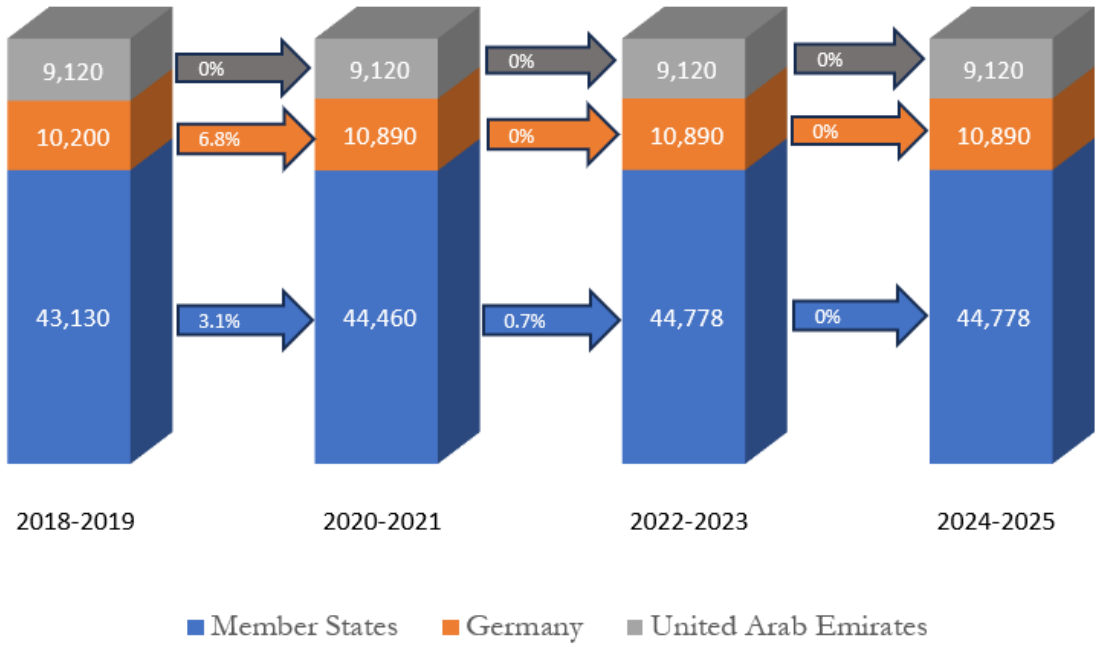
The budget framework is built under three funding scenarios, each representing a different financial commitment and delivery capacity:

- Zero Nominal Growth (ZNG): USD 64.8 million
- Zero Real Growth (ZRG): USD 71.5 million
- Programme Continuity (PC): USD 76.1 million

These scenarios provide Members with a clear view of the trade-offs between fiscal restraint and delivery capacity, allowing for informed decision-making based on strategic priorities.

Chart 1 illustrates the trajectory of IRENA's core budget between 2018 to 2025. While both assessed and non-assessed contributions have provided stability, overall budget growth has been minimal. Member State contributions increased only incrementally, with the increase reflecting the addition of new Members, whose assessed contributions were added to the budget. Core non-assessed contributions from the UAE have remained consistent, while the increase from Germany, in 2020, reflects additional support following the relocation of the Innovation and Technology Centre to the new office location and related operational requirements. Taken together, this has meant that the Agency's financial resources have remained largely flat for multiple biennia, even as Member requests, programme scope, and institutional demands have continued to expand.

Chart 1 – Evolution of IRENA's Core Budget, 2018–2025 (assessed and non-assessed resources, in thousands of US dollars)



a) Voluntary Contributions

To bridge this gap, voluntary contributions (VCs) have become increasingly vital to sustaining delivery. All VCs are administered under formal agreements, with cost recovery applied in accordance with FRR, Article 7 and 8. Annex V and VI provide a detailed overview of the current status of multi-year signed agreements and forecasts for future contributions under negotiation. While these resources are essential for meeting Members' growing expectations, their ad hoc nature introduces uncertainty and limits long-term planning. VCs remain essential part of IRENA's delivery model enabling the Agency to scale its services in line with Members' priorities. They provide critical support for activities in areas such as project facilitation, technology cooperation, and analytical outputs.

b) Programme Support Cost

Programme Support Costs (PSC) are overhead charges applied to administer activities funded from voluntary contributions. They cover administrative functions ensuring that activities maintain institutional capacity. They ensure that activities financed from voluntary contributions do not create an unfunded burden on the core budget. PSC is applied in line with established practices across the United Nations system, with the rate agreed in each donor agreement. For the 2026–2027 biennium, income from PSC is estimated at approximately USD 600,000, based on signed agreements and contributions currently under discussion. While PSC income contributed to managing operational pressures in 2024–2025, it remains limited, modest, and unpredictable and therefore cannot be relied on as a sustainable solution.

c) Statutory and Operational Obligations

The budget reflects mandatory adjustments under the United Nations common system, including salary and allowance revisions endorsed by the International Civil Service Commission (ICSC). These adjustments are essential to aligning with global benchmarks and ensuring IRENA remains competitive in attracting and retaining qualified personnel. It also incorporates provisions required by IRENA's limited tenure policy, ensuring predictable funding for separations, onboarding, and succession planning. In addition, the budget accounts for increased costs of recurring contractual services for ICT systems, facilities, and operational support that are essential to maintain business continuity.

d) Tenure Cycle Impact on Budget and Operations

Table 17 outlines unprecedented tenure impacting the 2026-2027 biennium, with 21 staff members due for separation under the tenure policy. This represents the largest number of departures since IRENA's establishment and poses both financial and operational challenges. The need to onboard replacements into critical posts within a short timeframe will place additional strain on the budget and on internal support functions such as HR, ICT, and Finance. In addition, significant time from programmatic staff will be diverted to participate in interview and recruitment panels, further reducing the capacity available for day-today programme delivery. While succession planning is underway, the scale of turnover creates risks to institutional memory, continuity of expertise, and the Agency's ability to sustain momentum in programme delivery.

Table 17: Projected recruitment/onboarding costs due to tenure (2026–2027)

Division	Number of staff to be recruited/onboarded	Recruitment/onboarding costs estimated (USD)
Country Engagement and Partnerships	2	110,000
IRENA Innovation and Technology Centre	3	165,000
Knowledge, Policy and Finance Centre	5	275,000
Office of the Director-General	6	330,000
Administration and Management Services	5	275,000
Total	**21**	**1,155,000**

e) Ethics and Oversight Committee

Ethics

The Ethics function plays a key role in upholding the Agency's commitment to integrity, accountability, and a respectful workplace. To date, this function has been carried out on a voluntary basis by a single staff member. While this arrangement has helped build initial momentum, particularly in advancing training and policy development, it is not sustainable given the growing complexity of the Agency's operations and the increasing expectations from staff and Members.

The current focal point for ethics will reach tenure during the 2026–2027 biennium, further underscoring the need to institutionalise this function through dedicated resources and specialised expertise. Strengthening the Ethics office will allow IRENA to deepen its work on training, policy revision, and the administration of justice, while ensuring continuity and credibility in handling sensitive matters.

To institutionalise and strengthen the Ethics function, IRENA proposes a dedicated budget allocation of USD 426,000 as listed in Table 18 under ZRG and PC scenario only since ZNG scenario cannot absorb this cost. This reflects the need to move beyond ad hoc arrangements and ensure professional, independent support for ethics-related responsibilities, in line with Member expectations and best practices across international organisations. While the preferred long-term solution remains the recruitment of a dedicated Ethics Officer at P4 level, the proposed consultant-based model offers a viable interim arrangement to provide expert guidance, maintain continuity, and support the Agency's expanding ethics framework.

Table 18: Ethics resource provision for 2026–2027 by object of expenditure

Object of Expenditure	Scope	Description	Estimated cost (USD)
Project & seconded personnel, interns and consultants	Ethics Support Consultant (retainer)	Provides expert support to the designated Ethics Officer on policy implementation, review of Disclosure of Interest and Outside Employment cases, and advisory services.	120,000
	External Consultant (Retaliation protection advisory)	Independent reviewer for retaliation cases, ensuring impartiality and credibility.	40,000
Subtotal:			**160,000**
Contractual Services	Navex platform (misconduct reporting tool)	Digital tool for confidential misconduct reporting and case tracking.	6,000
	Agency-wide training (staff/supervisors)	Ethics training for all staff, supervisors, and conflict resolution experts.	40,000
	External investigative services	Preliminary assessments (30 cases/year at USD 3,000) and full investigations (2 cases/year at USD 5,000).	200,000
Subtotal:			**246,000**
Travel of staff	Training and official travel	Travel of Ethics officer to yearly ENMO training and Bonn Office	20,000
Subtotal			**20,000**
Grand Total			**426,000**

Oversight Audit Committee

In line with document C/29/15, the Agency is preparing to establish an Oversight Committee composed of volunteer members. While the Committee will operate without dedicated staffing, it may require expert support on ad hoc basis to effectively carry out its mandate, particularly in complex or technical matters.

To ensure the Committee can access subject matter expertise when needed, and to facilitate participation through in-person engagement, the budget for the 2026-2027 is presented in Table 19 and these costs are included under all three scenarios:

Table 19: Oversight Committee resource provision (2026–2027)

Object of expenditure	Scope	Description	Estimated cost (USD)
Project & seconded personnel, interns and consultants	Subject matter specialist	This covers consultancy fees for experts who may be invited to provide technical advice or support on specific issues under review by the Committee.	23,200
Travel of staff	Traveling and Lodging	This includes daily subsistence allowance (DSA) and reimbursement of travel expenses for the subject-matter specialists to attend OAC meetings in person.	40,000
Total			**63,200**

f) Cost Pressures and Financial Reality

Beyond statutory adjustments, the Agency must absorb structural cost pressures that rise each biennium irrespective of programme growth. These include long-term ICT infrastructure, services and facilities contracts, increased vendor costs, and additional reporting requirements from governing bodies. At the same time, Member demand for technical assistance and analytical outputs continues to grow, placing added pressure on limited resources. These factors limit the resource availability for programme strengthening or expansion and highlight the need for a transparent presentation of the full financial reality to Members.

g) Efficiency Measures and Cost Containment

IRENA continues to strengthen prudent financial management practices through cost-containment measures in line with Member guidance. The objective is to maintain a lean Secretariat while sustaining delivery capacity and ensuring compliance with statutory obligations.

h) Efficiency Measures Implemented (2024–2025)

Throughout the 2024–2025 biennium, the Secretariat implemented multiple efficiency measures to manage cost pressures. To mitigate rising statutory costs while maintaining programme delivery within a flat budget. The Secretariat undertook targeted actions including vacancy management and post restructuring, vendor contract renegotiation, tighter prioritisation of non-staff expenditures, and increased use of virtual and hybrid formats for meetings and travel, as summarised in Table 20. These measures allowed the Agency to absorb statutory cost increases and sustain delivery with no growth in the core budget. The Secretariat remains committed to cost discipline and transparent resource management. However, these steps were taken as temporary measures that cannot be repeated without undermining quality and timeliness of outputs in the long term.

Table 20: Efficiency measures in 2024-2025

Area	Measure Implemented	Outcome / Impact
Staffing	Strategically phased recruitment; abolition/reprofiling of posts to align resources with core priorities	Closer coordination across divisions and leveraging on synergies; joint development of cross-cutting products
Vendor/Contracts	Consolidated ICT and facilities contracts; cancellation of some services	Aim to streamline support services; better value for money; duplication elimination
Travel & Meetings	Increased use of hybrid/virtual formats	204 events in 2024 (70 virtual); 143 in 2025 (43 virtual). Aiming to reduce the travel costs and increase number of virtual events where possible
Publications	Rationalised schedule; prioritised digital formats	Reduced translation/printing costs; maintained wide dissemination
Executive Engagements	Optimised DG participation	76 in-person, 32 virtual in 2025, balancing visibility with cost control

i) Efficiency Commitments 2026–2027

To accomplish better 'value for money' in the preparation of the Work Programme and Budget for 2026–2027, emphasis has been placed on improving the quality of services delivered, lessons learned from the previous biennium and achieving results. For 2026–2027, efficiency commitments have therefore been embedded in a more structural and forward-looking way, ensuring that savings are sustainable while protecting mandated results. Table 21 presents a clear overview of the planned efficiency measures for the upcoming biennium. With these measures already incorporated in the baseline, further savings cannot realistically be achieved without significant trade-offs. Without sufficient investment, the Agency would necessitate real cuts to service delivery and mandate fulfilment. Therefore, the partnership and commitment of Members is pivotal to sustaining the Agency's global impact.

Table 21: Planned efficiency measures for 2026-2027

Area	Planned Measure	Expected Outcome / Impact
Staffing	Leverage internal expertise; enhance cross-divisional collaboration.	Optimised use of external consultants; improved knowledge sharing.
Vendor/Contracts	Consolidated licenses where possible.	Lower recurring costs
General Services	Rationalize operational support, cancellation of transport services.	Improved cost-efficiency, reduced overhead.
Travel & Meetings	Implementation of updated travel policy (class thresholds, advance booking discipline); continue hybrid meeting formats where feasible	Reduced travel expenditure; maintains participation and outreach while containing costs
Process automation	AI related pilot projects in partnerships with University; Strengthening internal process automation to reduce manual administrative workload.	Reduced manual workload.

3. Budget Methodology and Scenarios

In response to Member requests for greater transparency and comparability, the Secretariat has structured the 2026–2027 Work Programme and Budget using a three-scenario framework. These scenarios illustrate the financial implications of different funding levels, showing the variance against the approved 2024–2025 budget. This approach allows Members to assess trade-offs between financial restraint, statutory obligations, and programme delivery. Table 22 summarises the total resource requirements and the variance against the approved 2024–2025 core budget.

Table 22: Resource requirements by scenario (2024-2025 vs 2026-2027) in USD thousands

Scenario	Total Resource Requirement 2026-2027	Variance compared to approved 2024–2025	Variance (%)
Zero Nominal Growth (ZNG)	64,788	-	-
Zero Real Growth (ZRG)	71,572	6,784	10.5
Programme Continuity (PC)	76,190	11,403	17.6

Scenario 1: Zero Nominal Growth (ZNG) – USD 64.8 million

- Maintains budget at 2024–2025 level, no adjustment for statutory increases.
- Requires absorbing salary and contractual cost increases within the same ceiling.

- Implies vacancy freezes, deferred activities, and significant operational and delivery risks.

Scenario 2: Zero Real Growth (ZRG) – USD 71.5 million

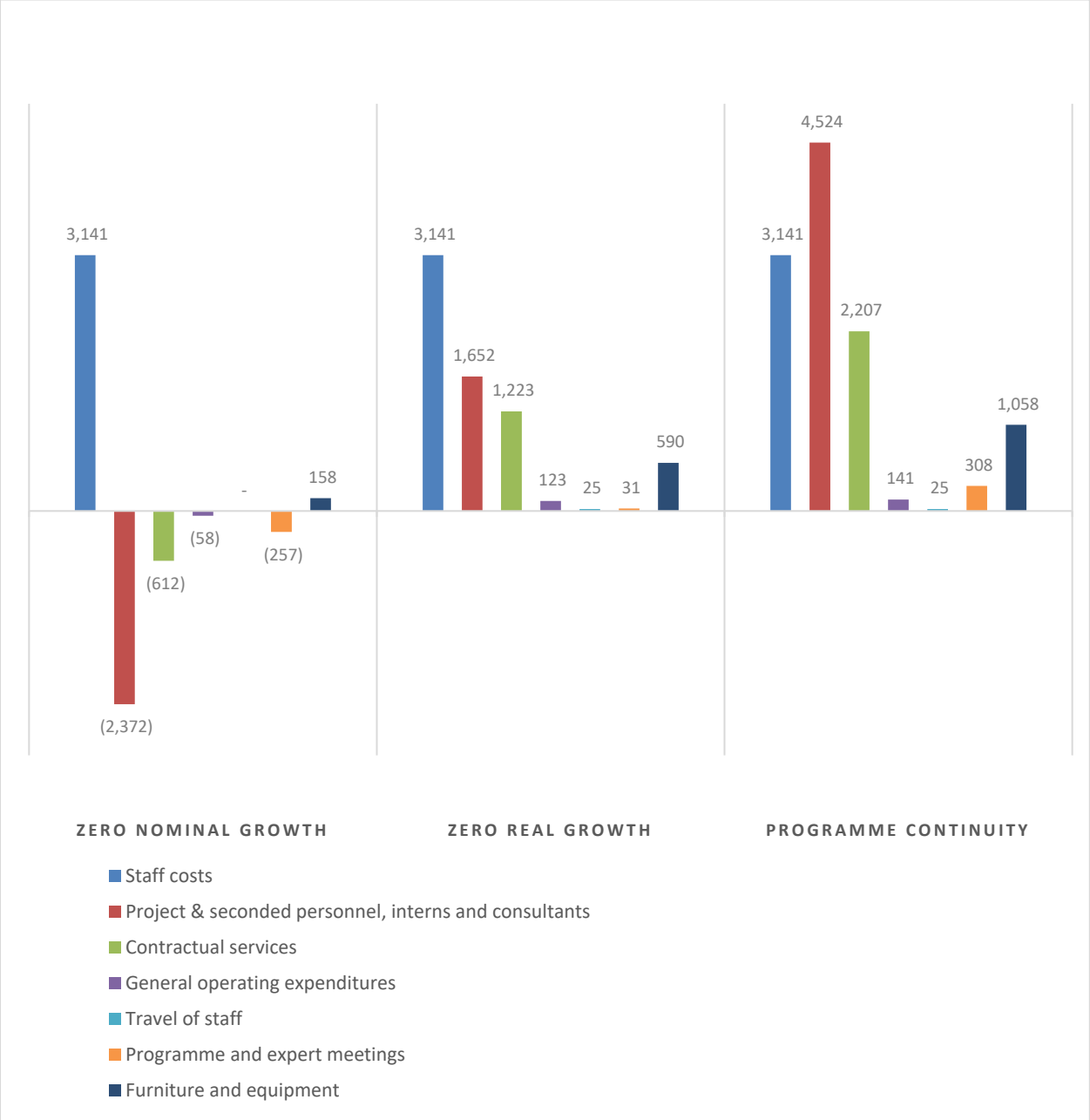
- Fully covers statutory obligations (ICSC salary adjustments, tenure provisions, ICT/facility contracts).
- Preserves baseline capacity and compliance with international civil service requirements.
- Leaves no scope for strengthening institutional resilience or new initiatives.

Scenario 3: Programme Continuity (PC) – USD 76.1 million

- Resources beyond statutory obligations to safeguard institutional capacity and delivery.
- Funds critical investments in data, systems, ICT stabilisation and infrastructure, and workforce continuity.
- Represents the most sustainable option: reduces reliance on voluntary contributions for core functions and enhances responsiveness to Member priorities.

These scenarios provide financial ceiling and risk profiles. Each carries distinct implications for the Agency's ability to deliver mandated outputs and manage institutional liabilities.

Chart 2: Scenario comparison and impact by object of expenditure



a) Delivery Risk by Scenario

While the financial parameters are important, Members also need a clear view of the delivery risks associated with each scenario. Statutory obligations and structural cost pressures absorb an increasing share of resources, while the scope for further efficiency gains has largely been exhausted. The level of approved resources will therefore directly determine the Agency's institutional resilience and its ability to deliver on Member priorities. Table 23 presents the institutional risks associated with each budget scenario, while Table 24 provides a more detailed view of how those scenarios translate into delivery capacity across core functional areas.

Table 23: Institutional risk by budget scenario

Scenario	Scenario associated Risks
Zero Nominal Growth (ZNG)	High Risk: Statutory obligations unmet; tenure payouts unfunded; critical posts remain frozen; reduced internal controls and higher audit risk; weakened ICT and General Services; constrained programmatic delivery and inability to respond adequately to Member requests.
Zero Real Growth (ZRG)	Medium Risk: Statutory obligations met; baseline operations preserved with limited capacity for expansion; ERP system under-supported; recruitment and training gaps persist; deferred investment in emerging priorities. Programmatic outputs delivered at reduced scale, with risks to timeliness and quality.
Programme Continuity (PC)	Low Risk: Statutory and tenure obligations fully funded; critical vacancies filled; ICT stabilisation and workforce continuity supported; strengthened institutional resilience; programmatic delivery maintained and responsiveness to Members enhanced.

Table 24 – Delivery capacity and risks summary

Criteria	Zero Nominal Growth (ZNG)	Zero Real Growth (ZRG)	Programme Continuity (PC)
Staffing & Institutional Capacity	Multiple posts frozen, heavy reliance on consultants, staff workload overstretched.	Critical posts retained, tenure obligations funded, staffing levels maintained.	Selected posts added to close critical capacity gaps, improved succession planning and onboarding.
Programme Delivery Scope	Flagship events scaled down, country engagement limited, emerging workstreams paused.	Delivery of core mandates, limited new initiatives.	Expanded regional engagement, strengthened data and analytics, enhanced support for energy transition planning.
ICT & Systems Support	Deferred upgrades, increased risk of outages, cybersecurity exposure.	Maintains essential ICT operations and support.	Invests in ERP stabilisation, cybersecurity, and digital transformation initiatives.
Governance & Ethics	Limited ability to provide ethics training or advisory services.	Minimum ethics resource maintained.	Fully funded ethics workplan, including training, advisory, and retaliation protection services.
Risk Exposure	High reputational and operational risk, weakened responsiveness to Members.	Risks contained but with limited margin for emerging demands.	Risks substantially mitigated, resilience improved.

The agency-wide risk picture is reflected in divisional planning. Annex IV consolidates divisional trade-offs under each scenario and demonstrates where activities would be deferred, scaled down or delivered in full. This provides Members with a transparent picture of the practical consequences of resource decisions. While the prioritisation and efficiencies were kept in focus throughout the budget preparation process, Annex IV presents that efficiencies and re-prioritisation alone cannot sustain delivery under zero nominal growth.

b) Resource Requirements Overview

This section presents the detailed financial framework for 2026–2027, enabling Members to review the proposed budget by fund source, by division, by object of expenditure (OOE), and by division-by-OOE. Each table includes comparative figures from the approved 2024–2025 budget, with absolute and percentage variances, to provide transparency on cost growth and resource reallocations.

c) Overview and Cost Drivers

Personnel costs remain the largest component of IRENA's budget, accounting for approximately 82% of total core resources. The 2026–2027 proposal reflects adjustments mandated by the International Civil Service Commission (ICSC) under the United Nations common system, including salary scales, post adjustment multipliers, and staff entitlements.

In addition, funding is provided for obligations under IRENA's limited tenure policy, including separations, onboarding, and succession planning. These provisions are essential to maintain workforce continuity and avoid operational disruptions.

d) Budget by Division and Object of Expenditure

Below tables 25 and 26 provide the distribution of the proposed budget across IRENA's six divisions, with a variance analysis against the 2024–2025 budget. It shows the financial scale of each division and allows Members to compare how resources are allocated under each scenario relative to the current biennium.

Table 25: Budget by Division (USD thousands)

Division	2024-2025	Zero Nominal Growth			Zero Real Growth			Programme Continuity		
		2026-2027			2026-2027			2026-2027		
	Approved Budget	Budget	Variance		Budget	Variance		Budget	Variance	
			USD	%		USD	%		USD	%
Country Engagement and Partnerships	8,426	8,426	-	-	8,788	362	4.3	9,597	1,171	13.9
IRENA Innovation and Technology Centre	10,890	10,890	-	-	12,345	1,455	13.4	12,880	1,990	18.3
Knowledge, Policy and Finance Centre	10,500	10,500	-	-	11,103	603	5.7	11,783	1,284	12.2
Project Facilitation and Support	3,421	3,421	-	-	3,511	90	2.6	3,858	437	12.8
Office of the Director-General	18,288	18,288	-	-	20,477	2,189	12.0	20,993	2,705	14.8
Administration and Management Services	13,263	13,263	-	-	15,348	2,084	15.7	17,080	3,816	28.8
Grand Total	**64,788**	**64,788**	**-**	**-**	**71,572**	**6,784**	**10.5**	**76,190**	**11,403**	**17.6**

Table 26– Budget by division and object of expenditure (USD thousands)

By Division by Object of Expenditure	2024-2025	Zero Nominal Growth 2026-2027			Zero Real Growth 2026-2027			Programme Continuity 2026-2027		
	Approved Budget	Budget	Variance		Budget	Variance		Budget	Variance	
			USD	%		USD	%		USD	%
Country Engagement and Partnerships	**8,426**	**8,426**	**-**	**-**	**8,788**	**362**	**4.3**	**9,597**	**1,171**	**13.9**
Staff costs	4,822	5,133	310	6.4	5,133	310	6.4	5,133	310	6.4
Project & seconded personnel, interns and consultants	2,187	1,905	(282)	(12.9)	2,160	(27)	(1.2)	2,656	468	21.4
Contractual services	606	497	(109)	(18.0)	565	(41)	(6.7)	620	14	2.2
General operating expenditures	179	382	203	113.7	171	(8)	(4.4)	153	(26)	(14.5)
Travel of staff	61	100	39	64.2	125	64	105.3	125	64	105.3
Programme and expert meetings	556	409	(147)	(26.4)	634	78	14.0	911	355	63.9
Furniture and equipment	14	-	(14)	(100.0)	-	(14)	(100.0)	-	(14)	(100.0)
IRENA Innovation and Technology Centre	**10,890**	**10,890**	**-**	**-**	**12,345**	**1,455**	**13.4**	**12,880**	**1,990**	**18.3**
Staff costs	4,668	5,467	799	17.1	5,467	799	17.1	5,467	799	17.1
Project & seconded personnel, interns and consultants	4,226	3,490	(736)	(17.4)	4,774	548	13.0	5,129	903	21.4
Contractual services	1,078	836	(242)	(22.5)	1,036	(42)	(3.9)	1,216	138	12.8
General operating expenditures	333	404	70	21.1	333	(1)	(0.2)	333	(1)	(0.2)
Travel of staff	258	214	(43)	(16.8)	214	(43)	(16.8)	214	(43)	(16.8)
Programme and expert meetings	227	224	(4)	(1.6)	266	39	17.1	266	39	17.1
Furniture and equipment	100	256	155	154.6	255	155	154.4	255	155	154.4
Knowledge, Policy and Finance Centre	**10,500**	**10,500**	**-**	**-**	**11,103**	**603**	**5.7**	**11,783**	**1,284**	**12.2**
Staff costs	5,285	5,722	436	8.3	5,722	436	8.3	5,722	436	8.3
Project & seconded personnel, interns and consultants	3,948	3,393	(555)	(14.1)	4,256	307	7.8	4,750	802	20.3
Contractual services	890	809	(81)	(9.1)	765	(125)	(14.1)	969	79	8.9
General operating expenditures	193	408	214	110.7	193	(1)	(0.4)	174	(19)	(10.0)
Travel of staff	80	89	8	10.2	89	8	10.2	89	8	10.2
Programme and expert meetings	88	80	(8)	(9.1)	80	(8)	(9.1)	80	(8)	(9.1)
Furniture and equipment	15	-	(15)	(100.0)	-	(15)	(100.0)	-	(15)	(100.0)
Project Facilitation and Support	**3,421**	**3,421**	**-**	**-**	**3,511**	**90**	**2.6**	**3,858**	**437**	**12.8**

By Division by Object of Expenditure	2024-2025	Zero Nominal Growth			Zero Real Growth			Programme Continuity		
		2026-2027			2026-2027			2026-2027		
	Approved Budget	Budget	Variance		Budget	Variance		Budget	Variance	
			USD	%		USD	%		USD	%
Staff costs	2,512	2,571	59	2.3	2,571	59	2.3	2,571	59	2.3
Project & seconded personnel, interns and consultants	513	375	(139)	(27.0)	569	55	10.8	921	408	79.5
Contractual services	216	223	7	3.0	208	(8)	(3.6)	210	(6)	(2.8)
General operating expenditures	72	153	81	113.7	68	(3)	(4.4)	61	(10)	(14.5)
Travel of staff	102	99	(3)	(2.5)	95	(7)	(7.3)	95	(7)	(7.3)
Furniture and equipment	6	-	(6)	(100.0)	-	(6)	(100.0)	-	(6)	(100.0)
Office of the Director-General	**18,288**	**18,288**	**-**	**-**	**20,477**	**2,189**	**12.0**	**20,993**	**2,705**	**14.8**
Staff costs	9,553	10,152	599	6.3	10,152	599	6.3	10,152	599	6.3
Project & seconded personnel, interns and consultants	4,583	3,960	(623)	(13.6)	5,118	534	11.7	5,563	979	21.4
Contractual services	2,961	3,015	55	1.9	4,102	1,142	38.6	4,179	1,218	41.2
General operating expenditures	378	450	72	19.0	375	(3)	(0.7)	369	(9)	(2.4)
Travel of staff	570	570	-	-	570	-	-	570	-	-
Programme and expert meetings	238	140	(98)	(41.2)	160	(78)	(32.8)	160	(78)	(32.8)
Furniture and equipment	5	-	(5)	(100.0)	-	(5)	(100.0)	-	(5)	(100.0)
Administration and Management Services	**13,263**	**13,263**	**-**	**-**	**15,348**	**2,084**	**15.7**	**17,080**	**3,816**	**28.8**
Staff costs	8,824	9,760	936	10.6	9,760	936	10.6	9,760	936	10.6
Project & seconded personnel, interns and consultants	1,869	1,832	(37)	(2.0)	2,103	234	12.5	2,833	964	51.5
Contractual services	634	393	(241)	(38.0)	931	297	46.9	1,398	764	120.5
General operating expenditures	1,816	1,117	(699)	(38.5)	1,955	139	7.6	2,022	206	11.3
Travel of staff	13	12	(2)	(11.5)	16	3	21.5	16	3	21.5
Furniture and equipment	107	150	43	39.8	582	475	442.9	1,051	943	879.3
Grand Total	**64,788**	**64,788**	**-**	**-**	**71,572**	**6,784**	**10.5**	**76,190**	**11,403**	**17.6**

Note: Figures are presented in thousands of United States dollars. Totals may not add precisely due to rounding.

e) Staffing

This section provides a comprehensive overview of the Secretariat's staffing requirements and personnel-related cost drivers for the 2026–2027 biennium, along with comparative information against the approved 2024–2025 budget to ensure full transparency for Member review.

IRENA's 93 core posts, fully funded through the core budget, represent the backbone of the Agency's institutional capacity and operational stability. These positions ensure that IRENA maintains the expertise, institutional memory, and continuity necessary for daily operations, strategic coordination, governance functions, and the provision of impartial support to all Members regardless of fluctuations in voluntary funding and project cycles.

In addition, the Agency supplements its core positions with a broader mix of personnel funded through various sources. These include project-based contracts, consultants, interns, junior and associate professionals who bring in specialised expertise and flexible capacity to support programme delivery. For an overview of all positions currently funded from various funding sources, reference the C/30/X Human Resources and Management Trends Report, Table I-A-1, which provides a detailed breakdown.

This mixed approach model allows IRENA to maintain a stable core while scaling up delivery in line with Member priorities, using voluntary resources to respond to growing demand without compromising institutional continuity.

Table 27: Staff structure for core posts by Division

Division	ASG	D2	D1	P5	P4	P3	P2	P1	GS	Total
Country Engagement and Partnerships										
2024-2025	-	-	1	2	5	1	-	-	2	11
2026-2027	-	-	1	2	5	1	-	-	2	11
Variance	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**1**	**2**	**5**	**1**	**-**	**-**	**2**	**11**
IRENA Innovation and Technology Centre										
2024-2025	-	-	1	4	4	1	-	-	6	16
2026-2027	-	-	1	4	4	1	-	-	6	16
Variance	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**1**	**4**	**4**	**1**	**-**	**-**	**6**	**16**
Knowledge, Policy and Finance Centre										
2024-2025	-	-	1	2	4	2	1	-	3	13
2026-2027	-	-	1	2	4	2	1	-	3	13
Variance	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**1**	**2**	**4**	**2**	**1**	**-**	**3**	**13**
Project Facilitation and Support										
2024-2025	-	-	1	2	1	1	-	-	-	5
2026-2027	-	-	1	2	1	1	-	-	-	5
Variance	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**1**	**2**	**1**	**1**	**-**	**-**	**-**	**5**
Office of the Director-General										
2024-2025	1	1	1	4	4	4	1	-	7	23
2026-2027	1	1	1	4	4	4	1	-	7	23
Variance	-	-	-	-	-	-	-	-	-	-
Total	**1**	**1**	**1**	**4**	**4**	**4**	**1**	**-**	**7**	**23**
Administration and Management Services										
2024-2025	-	-	1	3	4	6	1	-	10	25
2026-2027	-	-	1	3	4	6	1	-	10	25
Variance	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**1**	**3**	**4**	**6**	**1**	**-**	**10**	**25**
Grand Total	**1**	**1**	**6**	**17**	**22**	**15**	**3**	**-**	**28**	**93**

f) Standard Staff Costs Used for Budget Estimates

The Secretariat applies standard staff costs by grade, which incorporate salaries, post adjustment, common staff costs, and other entitlements under the UN Common System. These standard costs are used as the basis for calculating total personnel requirements in the core budget. The Annex VIII presents standard staff costs by grade for the last three biennia, demonstrating the statutory evolution in personnel cost drivers.

It is important to note that requests for increases to cover ICSC mandatory staff cost adjustments announced in 2023/2024, and were requested for 2024-2025 biennia, were not approved by Members. This gap has placed a significant strain on the Secretariat, as these statutory obligations must be absorbed within an unchanged budget ceiling. Without appropriate consideration and provision for these obligations, there is a risk to the continuity and quality of core Secretariat functions.

The increase in standard costs between 2024–2025 and 2026–2027 reflects ICSC-mandated adjustments, grade-specific entitlements, and common staff cost increases (e.g., allowances and benefits, including provident fund contributions, education grant, medical insurance etc.). These rates are applied uniformly across the Agency to ensure consistency and transparency in personnel budgeting and enable the budget proposal to be assessed on a clear and objective basis.

g) Tenure-Related Separations and Onboarding Requirements

IRENA's limited tenure policy, in addition to natural staff attrition, creates predictable staff turnover each biennium. For 2026–2027, the impact is unprecedented: 21 staff members are scheduled to separate, which is the largest group since the Agency's establishment. Separation, recruitment and onboarding related costs must be funded within the core budget. The Secretariat maintains workforce and succession planning to minimise disruption, prioritise critical functions, and avoid reliance on emergency consultancy spending. However, the scale of turnover in this budget cycle poses high financial and operational risks, including loss of institutional memory, continuity of expertise, and delivery momentum.

While the Secretariat has incorporated the projected separations and onboarding requirements into the 2026–2027 budget, the magnitude of this tenure cycle highlights the structural impact of the Agency's limited tenure policy on financial and operational planning. The scale of predictable turnover generates recurring costs for separation, recruitment, and onboarding that reduce the resources available for programme delivery.

To ensure transparency, the table 28 sets out the posts affected, their timing of separation, and the corresponding onboarding timeline under each budget scenario. The scenarios highlight the operational trade-offs: under Zero Nominal Growth (ZNG), delayed recruitment and frozen posts would leave critical functions under-resourced; under Zero Real Growth (ZRG), would enable timely onboarding for most posts; while under Programme Continuity (PC), onboarding could proceed in a structured and timely manner, reducing institutional risk and safeguarding delivery capacity.

Table 28 – Positions separating due to tenure and expected onboarding, by scenario

Division	Post title	Post level	Expected Separation	Zero Nominal Growth	Zero Real Growth	Programme Continuity
				Expected Onboarding		
CEP	Director, Country Engagement and Partnerships	D1	Q2-2027	Q2-2027	Q2-2027	Q2-2027
	Head, Partnerships	P5	Q3-2025	Q1-2026	Q1-2026	Q1-2026
IITC	Head Renewable Energy Roadmaps (Remap)	P5	Q4-2026	Q1-2027	Q1-2027	Q1-2027
	Analyst, Renewable Energy Innovation for Developing Countries and SIDS	P3	Q1-2026	Q1-2026	Q1-2026	Q1-2026
	Programme Officer, Technology and Infrastructure for Grid Integration	P3	Q1-2027	-	-	Q2-2027
KPFC	Head, Policy (Socioeconomics)	P5	Q4-2026	-	-	Q2-2026
	Programme Officer, Policy Advice	P4	Q3-2026	Q3-2026	Q3-2026	Q3-2026
	Programme Officer, Policy Advice	P3	Q1-2027	Q1-2027	Q1-2027	Q1-2027
	Programme Officer, Renewable Energy Education	P3	Q4-2026	Q4-2026	Q4-2026	Q4-2026
	Programme Officer, Statistics	P3	Q2-2027	Q4-2027	Q4-2027	Q4-2027
ODG	Chief, Governance Support Office	P5	Q3-2027	Q4-2027	Q4-2027	Q4-2027
	Chief, Communications Officer	P5	Q3-2027	Q3-2027	Q3-2027	Q3-2027
	Advisor to the Director-General	P4	Q4-2027	Q4-2027	Q4-2027	Q4-2027
	Communications Officer	P4	Q3-2027	-	-	Q4-2027
	Brand Officer, Communications	P3	Q3-2027	-	-	Q3-2027
	Associate Internal Auditor	P2	Q2-2027	Q2-2027	Q2-2027	Q2-2027
AMS	Chief, Information and Communications Technology	P5	Q2-2026	Q3-2026	Q3-2026	Q3-2026
	General Services Manager	P4	Q1-2027	Q3-2027	Q3-2027	Q3-2027
	Finance Officer	P3	Q2-2026	Q3-2026	Q3-2026	Q3-2026
	Information and Communications Technology Applications Officer	P3	Q2-2024	Q1-2026	Q1-2026	Q1-2026
	Information and Communications Technology Infrastructure Officer	P3	Q4-2024	Q3-2026	Q3-2026	Q3-2026
Total Posts		**21**				

h) Consultants

Consultants presented in Table 29 are used for short-term, project-specific, or highly specialised needs where skills and in-depth experience are not available in-house, where topics shift annually, when deadlines require rapid mobilisation or where funding is time-limited. They do not replace regular staff functions.

Table 29 – Consultant resource requirements by division and scenario (2026–2027)

Division	Consultant title	Zero Nominal Growth	Zero Real Growth	Programme Continuity
IITC	Consultant, Coaching	✓	✓	✓
	Consultant, Editor and Proofreader	✓	✓	✓
	Consultant, Innovation Landscape and Digitalization	✓	✓	✓
	Consultant, Modeling and Data Management	-	✓	✓
	Consultant, Power Generation Costing	✓	✓	✓
	Consultant, Programatic Work	✓	✓	✓
KPFC	Consultant, Data collection	✓	✓	✓
	Consultant, Data collection, analysis, and support	✓	✓	✓
	Consultant, Designers and editors	✓	✓	✓
	Consultant, Finance Analysis (Energy Transition)	✓	✓	✓
	Consultant, RE Resource Assessment activities	✓	✓	✓
	Consultant, RE Resource Assessment platforms	✓	✓	✓
	Consultant, Renewable Energy Jobs	✓	✓	✓
	Consultant, Technical Editor	✓	✓	✓
PFS	Consultant, Climate Investment Platform	✓	✓	✓
ODG	Consultant, Administration Support New York Office	✓	✓	✓
	Consultant, Ethics	-	✓	✓
	Consultant, Generic Editors and Proofreaders	✓	✓	✓
	Consultant, Governance Support Office	✓	✓	-
	Consultant, Graphic Designer/Layout	✓	✓	✓
	Consultant, Inhouse Graphic Designer	✓	✓	✓
	Consultant, Joint Disciplinary Board	✓	✓	✓
	Consultant, Legal Advisor	✓	✓	✓
	Consultant, Legal Officer	✓	✓	-
	Consultant, Moderator	-	-	✓
	Consultant, Oversight Committee	✓	✓	✓
	Consultant, Technical review of IRENA publications	✓	✓	✓
	Consultant, Videographer	✓	✓	✓
AMS	Consultant, Finance Reporting Specialist	-	-	✓
	Consultant, Network and Security Engineer	✓	-	-

Annex I: Results-based Framework

In the new IRENA M&E, Outputs are divided under four activities as per the IRENA Theory of Change. These include Knowledge generation, Convening activities and partnerships (knowledge sharing), Capacity building and technical assistance services, and Project facilitation. Each Activity includes several Outputs with focused indicators on the various areas of work. The section below presents an analysis of the Agency's work in this biennium compared to the previous one, which serves as the baseline. It should be noted that, since this is a new Framework, data for some indicators had not been systematically collected previously. IRENA is in the final stages of implementing the necessary processes to collect and analyse the required data, ensuring full reporting for the next report.

Cross cutting impact indicators
Impact 1: Renewable energy deployed: Increased deployment of renewables. Impact 2: Increase in renewable energy investment: Increase in public and private finance and investments in energy transitions. Impact 3: Job creation: The rate of job creation directly related to renewable energy deployment and the renewable energy transition. Impact 4: Human welfare: The increase in key dimensions of human development and well-being in countries. Impact 5: GHG emissions reduced: GHG reduction or avoided due to energy transitions. Impact 6: Reduced inequality: This indicator will help assess IRENA's contribution to ensuring equitable access to energy, including the reduction in energy poverty, the support for sustainable livelihoods and participation in a climate-resilient economy.

INTERMEDIATE OUTCOME 1. Increased access to renewable energy		Description	Disaggregated by
1.1.	Increased access to renewable energy supported by IRENA.	This indicator will help IRENA measure how its activities support the achievement of universal access.	Geography, key activity, deliverable.
1.2.	Reduced inequality supported by IRENA.	This indicator will help assess IRENA's contribution to ensuring equitable access to energy, including reduction in energy poverty the support for sustainable livelihoods and participation in a climate-resilient economy.	Geography, key activity, deliverable.
INTERMEDIATE OUTCOME 2. Improved energy security, affordability, and resilience		**Description**	**Disaggregated by**
2.1.	IRENA activities have supported improvements in energy security.	The indicator will measure IRENA's contribution to energy security. This would entail providing knowledge and advice that improves energy security.	Geography, key activity, deliverable.
2.2.	IRENA's activities have supported more affordable access to electricity.	The indicator will measure IRENA's contribution to energy affordability. This would entail providing countries with the	Geography, key activity, deliverable.

		knowledge and advice to improve energy affordability.	
2.3.	Enhanced resilience in the energy sector supported by IRENA.	The indicator will measure IRENA's contribution to energy resilience. This would entail providing countries with the knowledge and advice to improve energy resilience.	Geography, key activity, deliverable.
INTERMEDIATE OUTCOME 3. Greater efficiency, environmental stewardship, and circular economy		**Description**	**Disaggregated by**
3.1.	Progress achieved in countries that IRENA supports through measures to lower energy intensity and adopt circular economy approaches.	Measure IRENA's contribution to improved efficiency in energy and material consumption. This would entail providing countries with the knowledge and advice.	Geography, key activity, deliverable.
3.2.	Support provided to enhance environmental stewardship in the energy sector.	Measure IRENA's contribution to responsible and sustainable management of natural resources and ecosystems. This would entail providing countries with the knowledge and advice.	Geography, key activity, deliverable.
INTERMEDIATE OUTCOME 4. Enhanced socio-economic benefits		**Description**	**Disaggregated by**
4.1.	IRENA support provided to enhance socio-economic benefits.	Enhanced socio-economic including cross-sectoral benefits – This indicator assesses the contribution of IRENA to systemic and cross-sectoral nature of renewable energy deployment. The socioeconomics of renewable energy encompass the effects that the adoption and expansion of renewable energy technologies have, in context of the broader energy transition, on the economic, social, and community aspects of society. It also includes IRENA's contribution to enhance renewable energy deployment to provide cross-sectoral benefits such as in water, agri-food and health to ensure improved lives and livelihoods. These benefits can lead to impacts, both positive and negative, depending on the context, scale, and manner of implementation.	Geography, key activity, deliverable.
INTERMEDIATE OUTCOME 5. Enhanced strategic shift in energy-transition investments.		**Description**	**Disaggregated by**
5.1.	IRENA activities supported the strategic shift in investments for renewable energy transitions.	Measures IRENA's support to increasing financing for renewable energy deployment.	Geography, funding source, project type.

5.2	Ratio between projects recommended and Projects receiving interest from at least 1 ETAF or CIP partner.	Number indicating the relation between project proposals & PIDs presented to partners and those receiving funding by partners of IRENA's platforms.	Geography, funding amount, funding source, project type.

IMMEDIATE OUTCOME 1	**Description**	**Disaggregated by**
Knowledge, capacity, and skills gaps filled for stakeholders in the energy sector. IRENA as a centre of excellence provided thought leadership and knowledge that fills knowledge gaps, and builds the capacity and skills of key stakeholders in the energy sector to empower them to successfully navigate the core issues in the energy transition required to achieve a faster rate of change.		
1.1.	Percentage of users that perceived that IRENA's work reduced their knowledge gaps.	Perceived reduction in knowledge gaps generated by IRENA's work.	Geography, key activity, deliverable.
1.2.	Percentage of stakeholders that consider IRENA as having influence on the global energy discourse.	Perceived increase in influence resulting from IRENA's work.	Geography, key activity, deliverable.
IMMEDIATE OUTCOME 2	**Description**	**Disaggregated by**	
Enhanced international and inclusive collaboration amongst stakeholders in the energy sector. IRENA has galvanised and coordinated, through its own activities and outputs and where appropriate, international collaboration and created an inclusive platform for all stakeholders. This work fostered partnerships and cooperation on targeted actions, alignment of activities, and knowledge sharing designed to have a tangible impact on the ground.		
2.1.	Percentage of respondents that indicated that international collaboration has been enhanced by IRENA's work.	This indicator captures whether IRENA's work has enhanced international collaboration after interacting with IRENA knowledge products, events, and collaboration.	Geography, key activity, deliverable, stakeholder group.
2.2.	Number of follow-up activities resulting from IRENA's engagement.	Count of "follow-up activities" developed and implemented by Members resulting from IRENA's work.	Geography, key activity, deliverable.
IMMEDIATE OUTCOME 3	**Description**	**Disaggregated by**	
Practical application of knowledge is increased. IRENA is a global voice for renewables and has shared data, analysis and other knowledge products that promoted the practical application of knowledge for systemic change.		
3.1.	Percentage of users that acknowledge having put into use IRENA's knowledge, products, and tools.	This indicator captures whether IRENA's knowledge products have been used by its stakeholders.	Geography, key activity, deliverable, stakeholder group.
IMMEDIATE OUTCOME 4	**Description**	**Disaggregated by**	
Strategies, policies, and actions towards transitions are influenced. IRENA has influenced the strategies, policies and actions of governments, international fora, researchers, industry, and individuals that accelerate the energy transition, advance sustainable development, reduce global emissions, promote adaptation to climate change, enhance energy security and the affordability of the energy transition with robust evidence, knowledge, and capacity building.		
4.1.	Degree to which IRENA's work directly contributes to the development of concrete action on the ground.	This indicator captures the extent to which IRENA's work has been used by its Members to develop plans, strategies, policies, and actions towards energy transition.	Geography, key activity, deliverable.

IMMEDIATE OUTCOME 5	Description	Disaggregated by
Project-based financing partnerships are galvanised. IRENA galvanised project-based financing partnerships and has accelerated the mobilisation of investment towards the energy transition in developing countries.		
5.1. Finance leveraged by IRENA's work.	Total amount of finance leveraged by IRENA through its work on increasing access to funding.	Geography, funding source, project type.

Activity: Knowledge generation	**Description**	**Disaggregated by**
Output 1.1: Knowledge products (analytical reports, guides, statistics, data, energy scenarios, etc.) generated on priorities across all sectors.		
1.1.1. Number of knowledge products produced annually.	Count of publications issued.	Topic, type of publication and language (translations only).
1.1.2. Number of times knowledge products are downloaded and viewed.	Count of downloads and views of all publications accessed via IRENA website.	Accessed through social media, downloaded and viewed, topic.
1.1.3. Social media followers by platform.[10]	Count of media followers from one period to another. The indicator should measure the increase not just the number of followers.	Geography (country/region), platform.
Activity: Convening Activities and Partnerships (Knowledge Sharing).	**Description**	**Disaggregated by**
Output 2.1: IRENA convened global and regional fora and consultations with stakeholders (national entities, policy makers, partner institutions, MDBs, IFIs, the private sector, project developers, NGOs, academia etc.) aimed at advancing key areas (technical and non-technical) that support energy transitions.		
2.1.1. Number of events organised / convened by IRENA.	Count of unique events or consultations where IRENA had an involvement in the planning process, the agenda and/or contributed financially or intellectually. These events can be organised or co-organised by IRENA.	Geography country/region), topic, type of event, stakeholder group.
2.1.2. Number of participants in events.	Count of people that participated in events convened by IRENA.	Geography country/region), gender, stakeholder group, type.
Output 2.2: IRENA participated in international fora to discuss and present cutting-edge analysis on energy-transition.		
2.2.1. Number of international fora in which IRENA made a presentation or had a similar contribution.	Count of events in which IRENA made a presentation or had a substantive contribution organised by other organisations – meaning gave a keynote presentation, participated in or moderated a panel.	Geography country/region), topic.
Output 2.3: IRENA's partnerships with and between organisations are improving cooperation and leveraging of synergies.		
2.3.1. Number of partnerships actively	Count of formal partnerships	Type of partnership,

[10] X allows to see the follower breakdown by country every three months.

	operating.	between IRENA and partners, that have conducted at least one activity.	topic.
2.3.2.	Usefulness of partnerships perceived by external stakeholders.	Measure the perceived usefulness of IRENA's partnerships for stakeholders.	Type of partnership.
Activity: Capacity Building and Technical Assistance Services		**Description**	**Disaggregated by**
Output 3.1: Countries assisted in the development and implementation of energy transition strategies.			
3.1.1.	Number of Members receiving technical assistance.	Count of Members that have received support from IRENA for their transition-related strategies.	Geography country/region), topic.
3.1.2.	Number of capacity building events held.	Count of events where IRENA has supported entities on developing and strengthening their skills.	Geography country/region), topic.
3.1.3.	Number of people trained.	Count of people that participated in unique capacity building events given by IRENA.	Geography country/region), stakeholder group, topic.
Output 3.2: Data and analysis provided to stakeholders mostly coming as direct requests and information loop of knowledge dissemination.			
3.2.1.	Number of requests for information/inquiries.	Count of unique requests for assistance/inquiries.	Type of entity supported (only Members), geography (country/region), topic.
Activity: Project Facilitation		**Description**	**Disaggregated by**
Output 4.1: Developers used IRENA's platforms (e.g., CIP, ETAF) to submit projects looking for funding opportunities.			
4.1.1.	Number of projects registered for funding opportunities.	Count of unique projects registered through CIP and ETAF looking for funding opportunities.	Geography (region), project thematic area, project type (technology), size (USD), capacity (MW).
Output 4.2: Projects facilitated, and Project Information Documents (PIDs) prepared through IRENA's advisory services.			
4.2.1.	Number of projects receiving IRENA's project facilitation services.	Count of unique projects on CIP and ETAF receiving project bankability/completeness advice.	Geography (region), project thematic area, project type (technology), size (USD), developer, capacity (MW).
4.2.2.	Total number of projects recommended to ETAF and CIP partners.	Total number of projects presented by IRENA to funding partners of IRENA's platforms.	Geography (region), project thematic area, project type (technology), capacity (MW), size (USD), developer.
Output 4.3: Regional workshops and investment forums conducted by IRENA that gathered policymakers, energy stakeholders, project developers, and financial institutions.			
4.3.1.	Number of projects presented during financial matchmaking events.	Total number of projects showcased at IRENA's Investment Forums.	Geography (region), project thematic area, project type (technology), size (USD), developer, capacity (MW).

INSTITUTIONAL INDICATORS		
Human resources	Workforce gender parity	This indicator reports on the gender ratio at IRENA. This is further disaggregated by (a) institution wide, and (b) at senior management level (ASG, D2, D1, P5, P4).
	Geographic staff distribution	This indicator reports on the geographic distribution of IRENA's staff by country.
Ethics training completion	Completion rate of the mandatory Ethics training	This indicator reports on compliance with ethics training requirements.
Staff welfare	Staff wellbeing perception	This indicator reports on IRENA Employee Journey within IRENA.
Financial resources	Amount of financing in voluntary contributions	This indicator reports on the total amount of funding mobilised to implement its MTS and programmatic activities.
	Amount of core contributions	Ratio of the payments realised by Members according to the annual Scale of Assessment.
Governing Body Meetings	Number of Members participating in Governing Body Meetings	This indicator measures the engagement of Members during Governing Body Meetings. It also monitors the inclusiveness of Governing Body Meetings notably through the Fund for Developing Country Representatives.

Annex II: IRENA Organisational Structure

IRENA is comprised of six divisions, which perform distinct but inter-related tasks. The programmatic activities are designed to maximise synergies between divisions, and mutually reinforce knowledge, engagement and support activities. IRENA programmatic divisions include (in alphabetical order): Country Engagement and Partnerships; Innovation and Technology Centre; Knowledge, Policy and Finance Centre; and Project Facilitation and Support. These divisions are led by the Office of the Director-General (ODG), which contains several strategic units such as Communications, Events and Publications, Governance Support Office, Internal Audit, Legal Unit; New York Office; and Planning and Programme Support.

The Country Engagement and Partnerships (CEP) is a primary entry point for IRENA's engagement with countries. The division works with a wide variety of public and private stakeholders to spearhead initiatives and partnerships. CEP also facilitates the deployment of IRENA knowledge and tools, in cooperation with other divisions, and inputs into the knowledge work.

The IRENA Innovation and Technology Centre (IITC) provides cutting-edge information on renewable energy technologies and innovations, including roadmaps and outlooks aligned with the 1.5-degree pathways. Based at IRENA's office in Bonn, Germany, the Centre stays abreast of the latest developments, tracks progress and translates them into practical advice and tools. IITC applies its knowledge to capacity building and technical assistance with support of CEP.

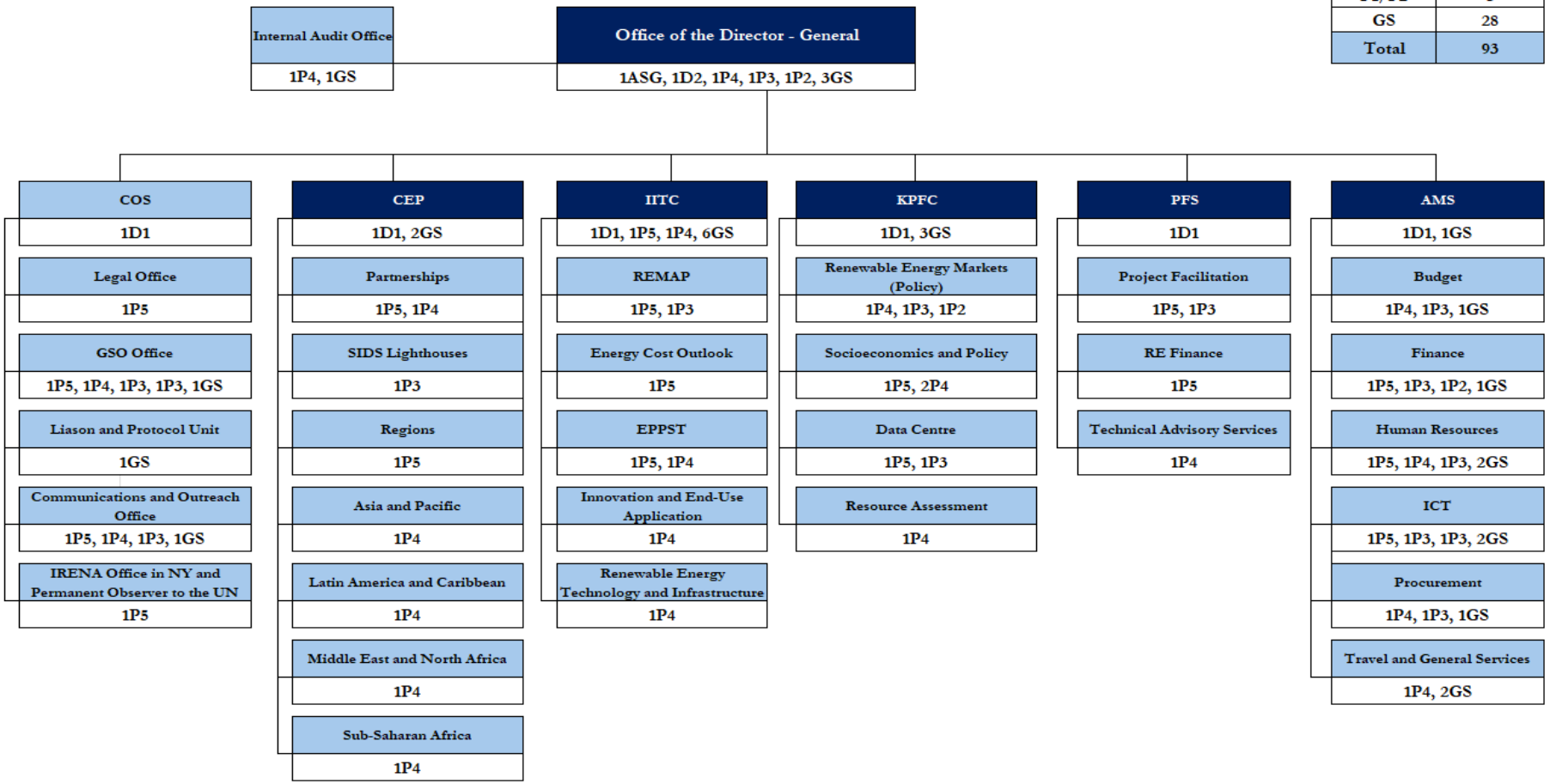
The Knowledge, Policy and Finance Centre (KPFC) collects data, develops knowledge and conducts analysis to advance holistic policy making, optimise socio-economic outcomes of the transitions, and support enabling conditions for investment and growth in renewables. This entails socio-economics, policy and finance analysis, renewable data and statistics, among others. KPFC applies its knowledge to capacity building and technical assistance with support of CEP.

The Project Facilitation and Support (PFS) leads the Agency's work related to project facilitation, access to finance and investment, including through the Climate Investment Platform and ETAF Platform. The division also maintains partnerships with multilateral banks, financing institutions, private investors and stakeholders along the project development value chain. PFS works in tandem with CEP and draws on and inputs into knowledge products of IITC and KPFC.

The Administration and Management Services (AMS) Division provides the enabling framework for the Agency's work through human resources, budget and finance, information and communications technology, procurement, travel and general services. It ensures compliance with the regulatory framework while delivering efficient administrative support to programme delivery and governance processes comprising human resources, budget, finance, procurement, travel, and general services.

Organisational Structure and Post Distribution, 2026-2027

Summary of Core Posts	
ASG	1
D2	1
D1	6
P5	17
P3/P4	37
P1/P2	3
GS	28
Total	93



Annex III: Proposed Indicative IRENA Scale of Contributions for 2026

(Zero Real Growth- Biennial Budget of USD 48,894,152)

Members	UN Factor[11] 2025 to 2027	Indicative IRENA Adjusted Scale of Assessments 2026 (%)	Indicative Assessed Contribution to IRENA 2026 (USD)	Approved Assessed Contribution to IRENA 2025 (USD)	Variance 2026-2025 (USD)
Afghanistan	0.005	0.005%	1,192	1,310	(118)
Albania	0.010	0.010%	2,384	1,746	638
Algeria	0.087	0.089%	21,214	24,667	(3,453)
Angola	0.010	0.010%	2,384	2,183	201
Antigua and Barbuda	0.002	0.002%	477	437	40
Argentina	0.490	0.504%	120,133	162,849	(42,716)
Armenia	0.007	0.007%	1,669	1,528	141
Australia	2.040	2.099%	500,316	478,068	22,248
Austria	0.626	0.644%	153,503	153,898	(395)
Azerbaijan	0.034	0.035%	8,343	6,767	1,576
Bahamas	0.015	0.015%	3,575	4,366	(791)
Bahrain	0.050	0.051%	12,156	12,225	(69)
Bangladesh	0.010	0.010%	2,384	2,183	201
Barbados	0.007	0.007%	1,669	1,746	(77)
Belarus	0.043	0.044%	10,488	9,387	1,101
Belgium	0.773	0.795%	189,495	187,734	1,761
Belize	0.001	0.001%	238	218	20
Benin	0.005	0.005%	1,192	1,091	101
Bhutan	0.001	0.001%	238	218	20
Bosnia and Herzegovina	0.014	0.014%	3,337	2,620	717
Botswana	0.013	0.013%	3,099	3,493	(394)
Brunei Darussalam	0.019	0.020%	4,767	4,803	(36)
Bulgaria	0.071	0.073%	17,400	12,661	4,739
Burkina Faso	0.005	0.005%	1,192	873	319
Cabo Verde	0.001	0.001%	238	218	20
Cameroon	0.014	0.014%	3,337	2,838	499
Canada	2.543	2.616%	623,547	595,293	28,254
Central African Republic	0.001	0.001%	238	218	20
Chad	0.005	0.005%	1,192	655	537
China	20.004	20.573%	4,903,760	3,455,620	1,448,140
Colombia	0.197	0.203%	48,387	55,665	(7,278)
Comoros	0.001	0.001%	238	218	20
Costa Rica	0.063	0.065%	15,493	15,717	(224)
Côte d'Ivoire	0.024	0.025%	5,959	5,021	938
Croatia	0.088	0.091%	21,691	20,520	1,171
Cuba	0.122	0.125%	29,795	21,611	8,184
Cyprus	0.035	0.036%	8,581	8,077	504
Czech Republic	0.344	0.354%	84,379	77,058	7,321
Denmark	0.531	0.547%	130,382	125,302	5,080
Djibouti	0.002	0.002%	477	218	259
Dominica	0.001	0.001%	238	218	20
Dominican Republic	0.069	0.071%	16,923	15,281	1,642

[11]UN scale of assessment is established for a 3-year period with covering the period 2025-2027 as per A/RES/79/249 dated 24 December 2024

Members	UN Factor[11] 2025 to 2027	Indicative IRENA Adjusted Scale of Assessments 2026 (%)	Indicative Assessed Contribution to IRENA 2026 (USD)	Approved Assessed Contribution to IRENA 2025 (USD)	Variance 2026-2025 (USD)
Ecuador	0.065	0.067%	15,970	17,464	(1,494)
Egypt	0.182	0.187%	44,573	31,435	13,138
El Salvador	0.013	0.013%	3,099	2,838	261
Eritrea	0.001	0.001%	238	218	20
Estonia	0.045	0.046%	10,965	10,042	923
Eswatini	0.002	0.002%	477	437	40
Ethiopia	0.010	0.010%	2,384	2,183	201
Fiji	0.003	0.003%	715	873	(158)
Finland	0.386	0.397%	94,629	94,522	107
France	3.858	3.968%	945,809	978,183	(32,374)
Gabon	0.011	0.011%	2,622	2,838	(216)
Gambia	0.001	0.001%	238	218	20
Georgia	0.009	0.009%	2,145	1,746	399
Germany	5.692	5.854%	1,395,354	1,384,213	11,141
Ghana	0.025	0.026%	6,197	5,457	740
Greece	0.280	0.288%	68,647	73,566	(4,919)
Grenada	0.001	0.001%	238	218	20
Guatemala	0.046	0.047%	11,203	9,387	1,816
Guinea	0.004	0.004%	953	655	298
Guyana	0.011	0.011%	2,622	873	1,749
Honduras	0.010	0.010%	2,384	1,965	419
Hungary	0.223	0.229%	54,584	51,736	2,848
Iceland	0.035	0.036%	8,581	8,077	504
India	1.106	1.137%	271,014	236,632	34,382
Indonesia	0.579	0.595%	141,824	124,429	17,395
Iran (Islamic Republic of)	0.386	0.397%	94,629	84,044	10,585
Iraq	0.131	0.135%	32,178	29,033	3,145
Ireland	0.472	0.485%	115,604	99,543	16,061
Israel	0.609	0.626%	149,213	127,048	22,165
Italy	2.813	2.894%	689,811	722,341	(32,530)
Jamaica	0.007	0.007%	1,669	1,746	(77)
Japan	6.930	7.128%	1,699,023	1,819,713	(120,690)
Jordan	0.021	0.022%	5,244	5,021	223
Kazakhstan	0.131	0.135%	32,178	30,125	2,053
Kenya	0.037	0.038%	9,058	6,767	2,291
Kiribati	0.001	0.001%	238	218	20
Kuwait	0.222	0.228%	54,346	53,046	1,300
Kyrgyzstan	0.003	0.003%	715	437	278
Latvia	0.050	0.051%	12,156	11,351	805
Lebanon	0.022	0.023%	5,482	8,077	(2,595)
Lesotho	0.001	0.001%	238	218	20
Liechtenstein	0.009	0.009%	2,145	2,183	(38)
Lithuania	0.081	0.083%	19,784	17,464	2,320
Luxembourg	0.073	0.075%	17,877	15,499	2,378
Malaysia	0.326	0.336%	80,089	78,805	1,284
Maldives	0.004	0.004%	953	873	80
Mali	0.005	0.005%	1,192	1,091	101
Malta	0.020	0.021%	5,006	4,366	640
Marshall Islands	0.001	0.001%	238	218	20

Members	UN Factor[11] 2025 to 2027	Indicative IRENA Adjusted Scale of Assessments 2026 (%)	Indicative Assessed Contribution to IRENA 2026 (USD)	Approved Assessed Contribution to IRENA 2025 (USD)	Variance 2026-2025 (USD)
Mauritania	0.003	0.003%	715	437	278
Mauritius	0.010	0.010%	2,384	4,366	(1,982)
Mexico	1.137	1.170%	278,880	276,799	2,081
Micronesia (Federated States of)	0.001	0.001%	238	218	20
Monaco	0.011	0.011%	2,622	2,401	221
Mongolia	0.004	0.004%	953	873	80
Montenegro	0.004	0.004%	953	873	80
Morocco	0.059	0.061%	14,540	12,443	2,097
Mozambique	0.002	0.002%	477	873	(396)
Namibia	0.007	0.007%	1,669	1,965	(296)
Nauru	0.001	0.001%	238	218	20
Nepal	0.010	0.010%	2,384	2,183	201
Netherlands	1.298	1.335%	318,209	312,163	6,046
New Zealand	0.302	0.311%	74,130	70,073	4,057
Nicaragua	0.004	0.004%	953	1,091	(138)
Niger	0.004	0.004%	953	655	298
Nigeria	0.150	0.154%	36,707	41,258	(4,551)
North Macedonia	0.008	0.008%	1,907	1,528	379
Norway	0.653	0.672%	160,177	153,898	6,279
Oman	0.115	0.118%	28,126	25,104	3,022
Pakistan	0.123	0.126%	30,033	25,759	4,274
Palau	0.001	0.001%	238	218	20
Panama	0.086	0.088%	20,976	20,301	675
Papua New Guinea	0.009	0.009%	2,145	2,183	(38)
Paraguay	0.023	0.024%	5,721	5,894	(173)
Peru	0.145	0.149%	35,515	36,892	(1,377)
Philippines	0.198	0.204%	48,625	48,025	600
Poland	0.831	0.855%	203,797	189,699	14,098
Portugal	0.328	0.338%	80,565	79,896	669
Qatar	0.245	0.252%	60,066	60,904	(838)
Republic of Korea	2.349	2.416%	575,875	583,068	(7,193)
Republic of Moldova	0.006	0.006%	1,430	1,091	339
Romania	0.358	0.368%	87,716	70,728	16,988
Russian Federation	2.094	2.154%	513,425	422,839	90,586
Rwanda	0.003	0.003%	715	655	60
Saint Kitts and Nevis	0.001	0.001%	238	437	(199)
Saint Lucia	0.002	0.002%	477	437	40
Saint Vincent and the Grenadines	0.001	0.001%	238	218	20
Samoa	0.001	0.001%	238	218	20
San Marino	0.002	0.002%	477	437	40
Sao Tome and Principe	0.001	0.001%	238	218	20
Saudi Arabia	1.217	1.252%	298,425	268,285	30,140
Senegal	0.007	0.007%	1,669	1,528	141
Serbia	0.040	0.041%	9,773	7,204	2,569
Seychelles	0.002	0.002%	477	437	40
Sierra Leone	0.001	0.001%	238	218	20

Members	UN Factor[11] 2025 to 2027	Indicative IRENA Adjusted Scale of Assessments 2026 (%)	Indicative Assessed Contribution to IRENA 2026 (USD)	Approved Assessed Contribution to IRENA 2025 (USD)	Variance 2026-2025 (USD)
Singapore	0.479	0.493%	117,511	114,169	3,342
Slovakia	0.149	0.153%	36,469	35,146	1,323
Slovenia	0.077	0.079%	18,830	17,900	930
Solomon Islands	0.001	0.001%	238	218	20
Somalia	0.002	0.002%	477	218	259
South Africa	0.251	0.258%	61,497	55,229	6,268
Spain	1.895	1.949%	464,563	483,307	(18,744)
Sri Lanka	0.038	0.039%	9,296	10,260	(964)
Sudan	0.008	0.008%	1,907	2,183	(276)
Sweden	0.822	0.846%	201,652	197,339	4,313
Switzerland	1.029	1.059%	252,422	256,934	(4,512)
Tajikistan	0.003	0.003%	715	655	60
Thailand	0.341	0.351%	83,664	83,389	275
Togo	0.002	0.002%	477	437	40
Tonga	0.001	0.001%	238	218	20
Trinidad and Tobago	0.033	0.034%	8,104	8,295	(191)
Tunisia	0.018	0.019%	4,529	4,366	163
Türkiye	0.685	0.705%	168,043	191,445	(23,402)
Turkmenistan	0.036	0.037%	8,819	7,640	1,179
Tuvalu	0.001	0.001%	238	218	20
Uganda	0.010	0.010%	2,384	2,183	201
Ukraine	0.074	0.076%	18,115	12,661	5,454
United Arab Emirates	0.574	0.591%	140,870	143,857	(2,987)
United Kingdom of Great Britain and Northern Ireland	3.991	4.105%	978,465	991,064	(12,599)
United Republic of Tanzania	0.010	0.010%	2,384	2,183	201
United States of America[12]	22.000	22.000%	5,243,898	4,802,504	441,394
Uruguay	0.079	0.081%	19,307	20,738	(1,431)
Uzbekistan	0.024	0.025%	5,959	6,112	(153)
Vanuatu	0.001	0.001%	238	218	20
Yemen	0.003	0.003%	715	1,746	(1,031)
Zambia	0.006	0.006%	1,430	1,746	(316)
Zimbabwe	0.007	0.007%	1,669	1,528	141
Sub-Total Core Budget Assessment			**23,835,899**	**21,829,565**	**2,006,334**
European Union[13]		2.500%	611,177	559,732	51,445
Grand-Total Core Budget Assessment			**24,447,076**	**22,389,297**	**2,057,779**

[12] A maximum assessment rate is established at 22 per cent.

[13] Since 2012, the European Union has committed to paying an annual contribution fixed at 2.5 percent of the overall core assessed budget

Proposed Indicative IRENA Scale of Contributions for 2026 (Zero Nominal Growth-Biennial Budget of USD 44,778,594) link

Proposed Indicative IRENA Scale of Contributions for 2026 (Programme Continuity – Biennial Budget of USD 52,907,902) link

Annex IV - Scenario-Based Impact on Programme Delivery

Division	Activity	Zero Growth (ZNG)	Zero Real Growth (ZRG)	Programme Continuity (PC)	Impacted Deliverables
CEP	Country level assessments/ country level capacity building & regional capacity building	Lower level of country engagement and support due to limited funding.	Limited activity funds deployed at country level across regions, hampering IRENA's ability to respond to ad hoc country requests and limiting scope of work programme activities	Full activity funding enables broad support to multiple countries and regions, responsive to Member priorities.	IO2 and IO3
	Staff funding (Asia Regional, SIDS LHI, Global Geothermal Alliance)	Impact on delivery: 5 non-core positions frozen (P3 ASEAN, AP Central Asia, P3 SIDS Partnership, P4 SIDS, P2 GGA). Severe reduction in team capacity.	Baseline maintained but dependent on limited VC funding; reduced scope for Asia, SIDS, and GGA initiatives at country level	Positions filled; expanded regional and multistakeholder engagement possible.	IO2 and IO3
IITC	Collaborative Frameworks (Hydropower, Geopolitics; Critical Materials, Offshore Wind)	Hydropower/Geopolitics cancelled; Critical Materials & Offshore Wind reduced; lost opportunities; key stakeholder disengagement	Reduced frequency sustained	Increased frequency for specific CF (hydropower critical materials)	IO4
	Report on Changing the Role of Hydropower	Not delivered	Partial updates possible	Partial updates possible	IO2
	Inputs to G20/G7/COP/CEM/RETA/MP GCA/Cool Coalition	Partially provided	Sustained limited engagement	Increased Engagements	IO1
	Eastern Africa Power Pool masterplan support	Scope reduced; fewer workshops	Minimal capacity building maintained	Increased capacity building maintained but not full scope	IO2 or IO4
	RETOs (Middle East, Central Asia, Caribbean)	Informing energy transition strategies and policies through analysis	Not delivered	Not delivered	IO2

	T-MED Investment Pathways and Convening of 1 Regional T-MED Stakeholder Dialogue	Not delivered	Not delivered	Not delivered	IO5
	Regional Model Analysis & Planning (North Africa)	Not delivered	Not delivered	1 workshop as opposed to 2 planned	IO2
	Innovation Week 2027	Partially funded	Scaled-down event	Delivered	IO3
	WETO 2026 (IITC & KPFC)	Partially funded	Scale down content of WETO	Delivered	All
	Techno-economic Assessment of Renewable and Enabling Technologies	Reduced scope and quantity of the analyses	Reduced scope and quantity of the analyses	Increased scope and quantity of the analyses	IO2
	Globa Coallition for Energy Planning (GCEP)	Secretariat support scaled to core only; geopolitical risk of a full withdrawal while operating within ZG staff capacity.	Limited support sustained		IO1
KPFC	Coalition for Action stakeholder engagement	Significantly reduced; fewer convenings	Maintained at baseline, limited scope	Expanded engagement, broader partnerships	IO2
	Flagship reports (Jobs Report, Global RE Finance Landscape)	Publication can be delayed or cancelled	Delivered, with reduced scope	Delivered in full, potential to expand coverage	IO1
	Analytical outputs on sector policies & local capacity	Fewer outputs produced	Baseline delivery maintained	Expanded depth of policy and local capacity analysis	IO4
	Inputs to G20/G7/COP/CEM	Partially provided	Sustained limited engagement	Increased engagement	IO1
PFS	Capacity-building workshops (3 per year)	Reduced to 1 per year; possible virtual alternatives	3 delivered, though reliant on VCs	3 fully funded, plus additional regional engagements	IO5
	Outreach events on Project Facilitation Tools (2 per year)	Reduced to 1 or cancelled	2 delivered, limited scope	ZRG baseline with strengthened outreach and visibility	IO5

	Sustainable Aviation Fuels (SAF) projects (2 per year)	Reduced to 1 project; limited TA	2 delivered at baseline	2 delivered with stronger investor matchmaking	IO5
	Technical Assistance (TA) projects support (30 per year); Project Facilitation Platforms (CIP and ETAF) (15 per year)	Reduced project support to 10; 5 introduced to financial institutions; limited TA (VC reliant)	Reduced project support to 15 and 7 introduced to financial institutions, limited TA (VC reliant)	Delivered	IO5
ODG	Website Content Management System (CMS)	Not included. Failure to invest in enhancing IRENA.org risks not only performance and security issues but also reduces the organization's ability to keep pace with Google's evolving search standards.	Not included. Failure to invest in enhancing IRENA.org risks not only performance and security issues but also reduces the organization's ability to keep pace with Google's evolving search standards.	Fully budgeted. Investment will enable upgrades to the CMS, improving website performance, user experience, and security. It will also ensure compliance with search engine standards and strengthen IRENA's digital outreach and visibility.	
	Fundraising and programme delivery coordination (PPS staff: P5 Chief, P3 & P1 Officers, GS5 Assistant)	Risk of gaps in coordination and delivery if VC funding not secured; potential downsizing of unit	Positions fully reliant on VC funding	Positions maintained but still reliant on VC funding	
	Council & Assembly support (Programme Officer posts under GSO, Events Unit Chief)	2 core P-3 positions and Chief, Events Unit remain vacant; constrained support to governance processes	Core support maintained at reduced baseline	GSO positions budgeted. Full support to governance and member requirements	
	PR and Leadership Communications	Only partially budgeted; reduced media engagement, weaker credibility	Baseline engagement maintained at minimum	High-quality PR agency support; strengthened visibility	
AMS	Core HR Services	Risk to sustaining essential HR functions; jeopardizes ability to attract and retain talent	Baseline maintained, but without flexibility to strengthen processes	Core HR services sustained with ability to reinforce recruitment and compliance	

	Consultancy policy implementation	Delayed; lack of staff to implement (Associate HR Officer (P2)); compliance risks; workload overstretch	Policy rolled out with delays and limited oversight	Timely implementation, effective monitoring, reduced compliance risks
	HR ERP system automation	Workflow automation (e.g., contracts, onboarding) slowed or deferred, reducing efficiency	Incremental progress, limited automation	Fully funded automation, streamlined HR processes and improved user experience
	Staff/management training	Cancelled, impacting morale, leadership, and retention	Minimum baseline training delivered	Expanded training in mediation, conflict resolution, CBI
	Core finance services	Current functions only; workload overstretch (Freezing recruitment P3), no process improvements, innovation, or staff development; reduced efficiency, weaker internal controls, risk of non compliance and higher audit risks.	Baseline maintained with no new tools; increasing workload absorbed	Additional capacity to strengthen reporting, analytics, and risk management
	Financial reporting & forecasting	Increased reporting demands create delays/risks; minimal flexibility	Baseline reports delivered with stretched staff	Strengthened reporting, improved donor/member transparency
	ERP/RBB capability	No enhancements; ERP not fit for purpose; RBB cannot be implemented	Minimal improvements; system risks persist	Processes strengthened, and steps toward RBB introduced (not implemented)
	Core ICT services	Reduced coverage due to vendor cost hikes; slower SLAs; outdated equipment retained	Baseline maintained but with limited flexibility	Expanded upgrades; strengthened security, faster services
	ERP support	Only quarterly upgrades and fixes; limited year-end support	Baseline updates; risks during peak workloads	Resources to introduce ERP enhancements, better integration
	IRENA website	No upgrades; outdated functionality; declining digital visibility	Baseline maintenance only	Upgraded CMS and digital tools, stronger online presence

	AI & digital innovation	No AI initiatives funded	No AI initiatives funded	AI initiatives introduced for some workflows and analysis
	General Services Core services	Operations maintained at the minimal level; no innovation; courier services, transport, some insurance discontinued	Baseline maintained with limited flexibility	Expanded coverage, asset management, full insurance & support services
	Asset replacement & maintenance	No replacements for obsolete IT devices or MFP hardware	Limited replacement capacity	Systematic replacement, lifecycle asset management
Cross Cutting				
	Staff Shortage	Vacant posts remain; staff overstretched; resilience reduced	Baseline staffing sustained	Vacancies filled; adequate capacity across AMS
	Tight turnaround deadlines	High risks of delays/errors; reactive management	Minimum compliance met	Improved planning and timely delivery
	Increased reporting demands	Limited capacity to expand reporting for Members/donors	Baseline reports delivered with difficulty	Expanded, meeting Member expectations
	RBB & ERP	Not possible to move toward RBB under ZNG	Incremental progress, still constrained	Foundations for RBB introduced

Annex V: Voluntary Contributions for 2026-2027 (Signed Agreements)

Donor	Contract Period	Total Estimates for 2026 - 2027 (in USD thousands)	Key Funding Priorities	Division
Denmark	2023-2027	5,943	SIDS (LHI), Africa and APRA/NDC-P, long- and medium-term strategies (MTS/LTS), geopolitics, regional initiatives (ASEAN, Indonesia, RRA), and cross-cutting institutional support (coordination and communications).	CEP, KPFC, IITC, ODG, PFS
Norway	2024-2027	895	Support to SDG7 and SDG13: investment risk reduction, renewable grids, clean cooking, and COP-28 tripling target (aligned with IRENA WPBs 2024-2027 and MTS 2023-2027)	CEP, KPFC, IITC, PFS
Canada	2025-2026	224	Energy access in remote communities through decentralized renewables (knowledge, capacity, financing, Indigenous voices)	CEP
Canada	2025-2026	84	Digital and AI solutions for clean energy systems and G7 cooperation	IITC
China	2025 -2027	150	Environmental impacts and benefits of solar PV (analysis, case studies, policy dialogue)	KPFC
UNEP	2025 -2027	136	Green and resilient energy in Ukrainian cities; Solar deployment; Project prep for solar capacity; Zoning assessments	PFS, KPFC
Total:		**7,432**		

Note: USD amounts for 2026-2027 are indicative and are subject to revision depending on the implementation progress and in liaison with respective donors. The table reflects the planned funding expected to be received during the biennium. Further details on the breakdown by key funding priority are available here.

Annex VI: Voluntary Contributions for 2026-2027 (Under Negotiation)

Donor	Contract Period (tentative dates)	Estimated Contract Value (in USD thousands)	Key Funding Priorities	Division
Open Society Foundations	Oct 2025 - Sep 2028	2,000	Green Industrialisation	CEP, KPFC, IITC
Belgium / Flanders	Nov 2025-Oct 2027	820	APRA, RETO	IITC, ODG APRA
Germany - Federal Ministry for Economic Affairs and Energy	Oct - Dec 2025	450	Multiple projects	All Divisions
GEAPP	June 2025 - Aug 2026	421	COP 30, Universal Access Coalition in Latin America and Caribbean	CEP, ODG
UNDP	Nov 2025 to March 2026	103	Evaluating Rooftop Photovoltaic Potential in Djibouti with the Solar City Simulator	KPFC
World Bank	One year from date of signing	250	Project Finance capacity building workshops	PFS
	Total:	**4,044**		

Annex VII: Object of Expenditure Guide – Resource justification

This reference table provides high-level definitions of each Object of Expenditure (OOE) used in the 2026–2027 Work Programme and Budget. It is designed to help Members understand what is covered under each category and how resources are applied.

Object of Expenditure	High-Level Definition
Staff Costs	Includes salaries, allowances, and entitlements for 93 core established posts.
Consultants, Interns, Project & Other Personnel	Human resources providing specialised or temporary expertise. Includes consultants, interns, project personnel, temporary appointments, associate professionals, and personnel on loan.
Contractual Services	Covers contracts with institutions or individuals for services not provided by staff, such as translation, interpretation, editing, research, IT services, training, publication support and any other procurement related activities.
Programme and Expert Meetings	Covers convening workshops, expert groups, and consultations, including venues, logistics, interpretation, and participant sponsorships. Staff travel is budgeted separately.
Travel of Staff	Official duty travel by staff for programme implementation and governance support. Includes airfare, accommodation, daily subsistence allowance, and terminal expenses.
General Operating Expenses (GOE)	Day-to-day running costs of the Agency, including rent, building maintenance, repairs, insurance and supplies.
Furniture and Equipment	Replacement and acquisition of office furniture, IT equipment, and specialised tools.

Annex VIII: Standard Staff Costs Used for Budget Estimates

The Secretariat applies standard staff costs by grade, which incorporate salaries, post adjustment, common staff costs, and other entitlements under the UN Common System. These standard costs are used as the basis for calculating total personnel requirements in the core budget. The table below presents standard staff costs by grade for the last three biennia, demonstrating the statutory evolution in personnel cost drivers.

Table A: Comparative Standard staff costs by grade for Abu Dhabi (Biennia 2022–2027)

Grade	Standard Cost 2022–2023 (USD)	Standard Cost 2024–2025 (USD)	Standard Cost 2026–2027 (USD)
ASG	349,000	378,000	386,000
D-2	311,000	338,000	344,000
D-1	289,000	314,000	320,000
P-5	263,000	282,000	289,000
P-4	225,000	241,000	247,000
P-3	190,000	203,000	208,000
P-2/P-1	143,000	156,000	169,000
GS-7	136,000	145,000	174,000
GS-6	118,000	126,000	151,000
GS-5	103,000	109,000	131,000
GS-4	89,000	95,000	114,000
GS-3	77,000	82,000	99,000
GS-2	67,000	72,000	86,000
GS-1	58,000	62,000	75,000

Table B: Comparative standard staff costs by staff grade for Bonn (Biennia 2022–2027)

Grade	Standard Cost 2022–2023 (USD)	Standard Cost 2024–2025 (USD)	Standard Cost 2026–2027 (USD)
ASG	310,000	310,000	342,000
D-2	275,000	275,000	304,000
D-1	255,000	255,000	284,000
P-5	221,000	221,000	250,000
P-4	188,000	188,000	213,000
P-3	159,000	159,000	180,000
P-2/P-1	120,000	120,000	141,000
GS-7	89,000	106,000	109,000
GS-6	79,000	95,000	97,000
GS-5	71,000	85,000	87,000
GS-4	63,000	76,000	77,000
GS-3	57,000	68,000	70,000
GS-2	52,000	63,000	65,000
GS-1	49,000	59,000	61,000

The increase in standard costs between 2024–2025 and 2026–2027 reflects ICSC-mandated adjustments, grade-specific entitlements, and common staff cost increases (e.g., education grant, medical insurance).