Dag Hammarskjöld Foundation

UN Multi-Partner Trust Fund Office

Financing the
UN Development System

Managing Unprecedented Times

September 2025

The *Financing the UN Development System* annual report and the associated microsite *financingun.report* is a partnership initiative between the Dag Hammarskjöld Foundation and the United Nations Multi-Partner Trust Fund Office (including the UN Development Programme). Full acknowledgement goes to all the authors, data managers and visualisers for their contributions.

This report is supported by a grant from the Swedish government, received by the Dag Hammarskjöld Foundation.

The views expressed in this publication are those of the authors and do not necessarily represent those of the Dag Hammarskjöld Foundation, the United Nations (including the UN Development Programme), the Multi-Partner Trust Fund Office or UN Member States.

Production Lead
Alain Noudéhou (Executive Coordinator, UN Multi-Partner Trust Fund Office)
Björn Holmberg (Executive Director, Dag Hammarskjöld Foundation)
Aisha Sabar (Deputy Executive Coordinator, UN Multi-Partner Trust Fund Office)
Peter Linnér (Programme Director, Dag Hammarskjöld Foundation)
Karin Sandell (Head of Communications, Dag Hammarskjöld Foundation)

Part One
Diana Fajardo Ardila (Data Analyst, UN Multi-Partner Trust Fund Office)
Rod Mamudi (Communications and Partnerships Specialist, UN Multi-Partner Trust Fund Office)
Clemence Nyamandi (Monitoring and Evaluation Specialist, UN Multi-Partner Trust Fund Office)

Part Two and Report Coordination
Marijana Markotić Andrić (Programme Manager, Report Coordinator, Dag Hammarskjöld Foundation)
Sergiy Prokhoriv (Programme Manager, Dag Hammarskjöld Foundation)

Editor
Simone Hagfeldt (Editor and Publications Manager, Dag Hammarskjöld Foundation)

Copy Editor Part One
Ken Barlow

Layout
Pär Jansson

Microsite Designer
Christoph Majewski

Printer
X-O Graf Tryckeri AB Uppsala, Sweden

September 2025
ISBN 978-91-987398-9-3

Financing the
UN Development System

Managing Unprecedented Times

Acknowledgements

The annual report on Financing the UN Development System is the result of a longstanding partnership between the Dag Hammarskjöld Foundation and the United Nations Multi-Partner Trust Fund Office.

A special thank you goes to Aparna Mehrotra, Jennifer Olmsted, Prya Alvarez, Cecilia Corsini, Christopher Fabian, John Hendra, Peter Linnér, Marijana Markotić Andrić, Sergiy Prokhoriv, Bernhard Reinsberg, Issa Sanogo and Giuseppe Zaccaria for their contributions to this edition of the report.

As in previous years, for the 11th edition of this report we relied on our colleagues to provide the primary data used in the figures and tables in Part One.

We thank Andrew MacPherson from the UN Department of Economic and Social Affairs, Laura Gallacher and Lukman Olaitan Jinadu from the UN system Chief Executives Board for Coordination Secretariat, and Marisa Berbegal Ibañez from the Organisation for Economic Co-operation and Development.

We acknowledge and thank colleagues from the Multi-Partner Trust Fund Office, namely Diana Fajardo Ardila for authoring and providing the data analysis for the first two chapters of Part One together with Rod Mamudi and Clemence Nyamandi for their overall support in the production process. Henriette Keijzers provided revisions and quality assurance for Part 1 of the Report. Laura Gallacher from the Chief Executives Board Secretariat is the author Chapter 3 in Part One.

Thank you to Annelies Hickendorff as the 2024 co-author of the country-level Funding Compact Review.

Table of Contents

Overview to tables and figures in Part One

Tables

Figures

Introduction

‘The mere fact that the governments created the United Nations and have maintained it is, in itself, evidence that mankind is capable of responding to the challenge of interdependence with which the evolution of human society has now brought us face to face as never before.’

Dag Hammarskjöld[1]

This report is the latest edition in the Financing the United Nations Development System series, offering a comprehensive overview of financial trends and flows across the UN system and the UN Development System (UNDS). It is underpinned by the availability and utilisation of high-quality, disaggregated data to inform evidence-based policymaking, enhance accountability, build public trust, and foster international cooperation.

Part One analyses funding sources, allocation patterns, and emerging challenges to enhance transparency, support informed decision-making, and contribute to a more coherent and predictable financing landscape in support of the 2030 Agenda. It provides a detailed analysis of funding trends from 2010 to 2023, with preliminary data from 2024.

Part Two, the Marketplace of ideas, features expert contributions that explore innovative approaches to improving the quality of development funding. These insights highlight global conditions and propose ways to build a more resilient and effective financing ecosystem for multilateral cooperation.

A review of past reports reveals a growing sense of urgency, driven by escalating climate crises, increasingly complex conflicts, deepening geopolitical divides, and widening income inequality. This sense of urgency has become even greater. In 2025, the gap between global needs and available resources is reaching alarming levels while multilateralism remains under significant strain. These realities inspired the title of this 11th edition: ‘*Financing the UN Development System: Managing Unprecedented Times*’.

Yet, even in times of crisis, there are opportunities for reflection and transformation. The collective nature of the UN’s work underscores that its success relies on the active contributions and meaningful collaboration of all relevant stakeholders, including civil society, the private sector, and other relevant groups, through inclusive multi-stakeholder engagement and partnerships.

The United Nations system plays a central role in delivering official development assistance (ODA), channelling a catalytic proportion of global ODA through its operational and normative functions. This report presents a retroactive

analysis that shows a decline in funding towards the UN system between 2022 and 2023, and a worrying trend of declining ODA that is expected to continue after 2023, which will most likely further impact resources in 2024 and 2025.

This downward trend challenges the UN's ability to deliver results, particularly in least developed and fragile contexts, where such funding is most critical and where the consequences of underfunding are often measured in lives.

Overall, the world is currently off track to meet the Sustainable Development Goals (SDGs) by 2030. The annual investment gap in developing countries has grown to approximately US$ 4 trillion, up from US$ 2.5 trillion a decade ago.[2] This widening gap underscores the need for a significant shift in funding availability to advance sustainable development.

Equally concerning is the shortfall in quality funding against the UN Funding Compact's 2027 targets, something that will be explored in detail throughout this report. The way the UN is funded directly impacts its ability to support the most vulnerable and deliver meaningful results at scale. Achieving this requires not only increased support from Member States but also greater efficiency and trust within the UN system itself.

The year 2025 marks several significant milestones in the work of the United Nations. In July 2025, world leaders adopted the Sevilla Commitment, a renewed global financing framework that builds on the 2015 Addis Ababa Action Agenda, the 2008 Doha Declaration, the 2002 Monterrey Consensus, and the Pact for the Future.[3] The Sevilla Commitment seeks to accelerate progress toward the SDGs by closing the financing gap and reforming international financial systems. It emphasises inclusive multilateral cooperation, debt relief, and increased investment in sustainable development, especially for developing countries.

Within the reality that the multilateral system is facing increasing pressure, the future of UN funding will require approaches that maximize efficiency, transparency, and co-ownership, with a focus on putting people at the centre of all actions. There is an urgent need for a global rally to reinvigorate cooperation and mobilise the resources necessary to deliver on the promise of the SDGs.

Earlier this year, the Secretary-General launched the UN80 initiative, whose aim is to strengthen impact and make the UN more operationally effective, supported by more predictable and quality funding in line with the targets outlined in the UN Funding Compact. Achieving this goal will require leadership and a renewed commitment to the UN Charter from all partners.

Whilst facing unprecedented challenges, Member States have a unique opportunity to seize renewed urgency to achieve the SDGs, strengthen the UN Funding Compact, and advance peace through conflict prevention and peacebuilding.

Endnotes

1 Address by Secretary-General Dag Hammarskjöld at University of California Convocation Berkeley, California, Thursday, 13 May 1954, accessed online at https://digitallibrary.un.org/record/1291161?v=pdf in July 2025.

2 United Nations Trade and Development (UNCTAD), 'SDG investment is growing, but too slowly', *SDG Investment Trends Monitor*, Issue 4, September 2023, https://unctad.org/system/files/official-document/diae-misc2023d6_en.pdf. See also United Nations, Inter-agency Task Force on *Financing for Development, Financing for Sustainable Development Report 2024: Financing for Development at a Crossroads* (New York: United Nations, 2024), accessed online at https://desapublications.un.org/publications/financing-sustainable-development-report-2024 in July 2025.

3 United Nations, 'Sevilla Commitment, Fourth International Conference on Financing for Development, Sevilla, Spain, 30 June–3 July 2025', A/CONF.227/2025/L.1, (New York: United Nations, 18 June 2025), accessed online at https://docs.un.org/en/A/CONF.227/2025/L.1 in July 2025.

Executive Summary

Financing the UN Development System: Managing Unprecedented Times is the 11th edition in its series. As in previous iterations, the report provides an in-depth overview of the financing systems of United Nations development system, with a focus on financial data. The 'www.FinancingUN.Report' dedicated webpage is also available as a platform for sharing the latest and previous reports, as well as the interactive datasets.

Part One of the report looks at how the UN is funded, by whom, and through which modalities, based on the most up-to-date official data sources. Chapter 1 is focused on the revenues of the UN system, while Chapter 2 is focused on the expenses of the UN system, and where these resources are allocated: geographically, by country income-level, and by SDGs, among other parameters. Chapter 3 is a contribution from the United Nations System Chief Executives Board for Coordination (CEB) Secretariat, on the implementation of the 'Data Cube' initiative (2022-2025), aiming to improve the quality of financial data reported to the CEB.

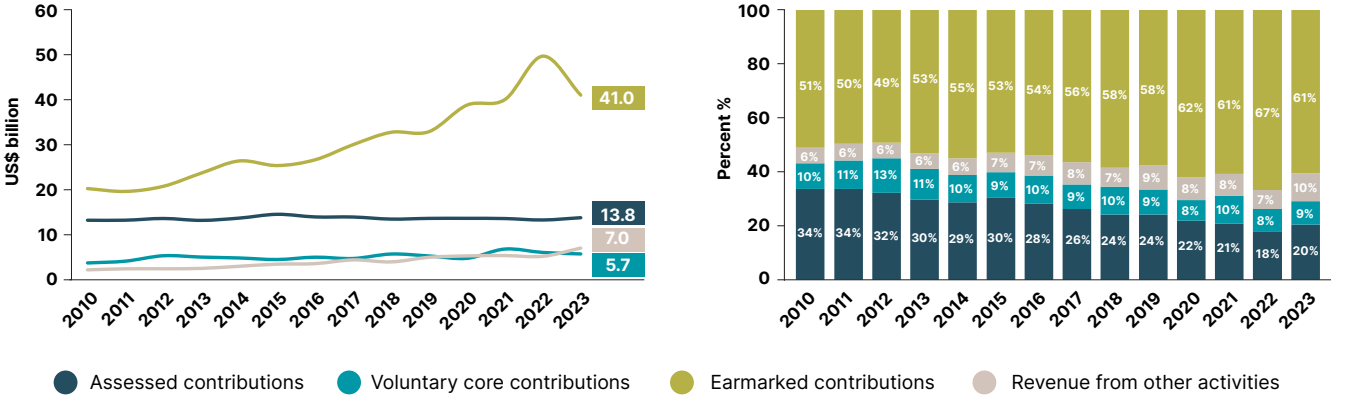
Part Two of the report, called Marketplace of ideas, frames the 'bigger picture', emphasising the need for better quality funding to achieve quality results, and discussing the unprecedented funding challenges facing global development. Voices from practitioners at the country level, academia, UN senior leadership, and the World Bank give a sense of prevailing challenges and opportunities, and the part concludes with a look at progress on the UN Funding Compact at country level.

Chapter 1: How is the UN funded?

The first section of Chapter 1 looks at overall revenues. In nominal terms, the UN system's total revenue decreased by almost 10% in 2023 to US$ 67.6 billion, down from US$ 74.3 billion in 2022. The five UN entities with the highest revenue in 2023 (Table 1) were, respectively, the World Food Programme (WFP), the UN Children's Fund (UNICEF), the UN Secretariat, the UN Department of

Distribution of UN system funding by financing instrument, 2010–2023 (US$ billion)

(Figure 2 from Part One)



Source: see page 111

Peace Operations (UN-DPO) and the UN Development Programme (UNDP).

The UN system is to a high degree financed by earmarked contributions: resources earmarked to a specific programme or project. As can be seen in Figure 2, there had been steady nominal growth in funding to the UN system over most of the past decade-plus, with volumes increasing by 71% (from US$ 39.6 billion, in 2010). The vast majority of this growth is accounted for by increases in earmarked contributions.

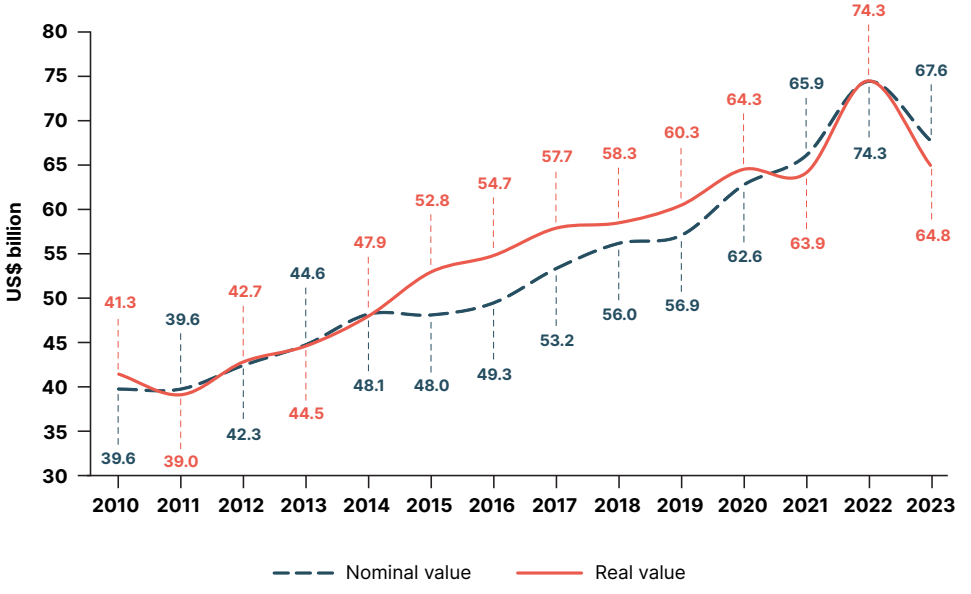
The *real-term* decline in revenues in 2023 was even more dramatic (Figure 3) than the nominal decline, coming to 12.8%, from 74.3 billion to 64.8 billion (or a decrease of 9.5 billion, in fixed 2022 US$). The only other years since 2010 to see dips in revenue levels were 2011, following the global financial crisis, and 2021, attributable to major price-inflation across the globe. Much of the reduction in 2023 can be seen in three humanitarian-focused entities (WFP, and to a lesser extent, UNICEF and UNHCR) and is driven by supplementary budget allocations made by Member State partners in response to the war in Ukraine in 2022, that were not replicated in 2023. To that extent, it can be seen as a reversion to a trend.

Preliminary data from 2024 (Figure 6) and the developments of early 2025, however, also indicate the beginning of a new trend: lower levels of resourcing reducing operational capacity and challenging the UN system's ability to deliver on development and humanitarian priorities for its Member States.

The second section of Chapter 1 looks at how UN entities are being funded. The UN system's ability to function is not only dependent on the volume of funding, but also its quality. This is classified into four types of contribution, or 'instruments': assessed contributions, voluntary core contributions, earmarked contributions, and revenue from other activities. Table 1 shows the combination of instruments by UN entity. Flexible resources (particularly 'assessed' and 'voluntary core') can be applied more flexibly and strategically to support the integrated implementation of Agenda 2030. Moreover, it gives the UN system the ability to adapt and reallocate resources in times of crises,

UN system funding, 2010–2023: Nominal values at current prices and real values at constant 2022 prices (US$ billion)

(Figure 3 from Part One)



Source: see page 111

UN system total revenue by entity and financing instrument, 2010-2023 (US$ million)

(Table 1 from Part One)

Entity	Assessed 2023	Voluntary core 2023	Earmarked 2023	Revenue from other activities 2023	Total revenue 2023	2010-2023
UN Secretariat	3,278	228	2,983	1,057	7,546	3.7B 7.5B
UN-DPO	6,494		336	159	6,990	8.0B 7.0B
CTBTO	132		8	10	151	128.0M 150.5M
FAO	530	44	1,814	11	2,399	1.4B 2.4B
IAEA	460		325	34	819	598.2M 819.3M
IARC	27		22	4	54	45.4M 53.7M
ICAO	87		128	34	249	223.3M 248.5M
ICC	188		24	3	215	169.8M 215.1M
IFAD		349	258	213	820	434.7M 820.0M
ILO	411	17	393	100	921	673.7M 921.0M
IMO	43	18		26	87	74.4M 87.3M
IOM	71	46	3,158	253	3,528	1.2B 3.5B
IRMCT	69			7	76	80.2M 76.2M
ISA	9	1	0	3	12	10.0M 12.5M
ITC	40	3	108	8	160	76.3M 159.5M
ITLOS	13	4	1	1	18	11.7M 18.1M
ITU	153		23	56	231	173.5M 231.1M
OPCW	68		12	3	83	87.7M 83.3M
PAHO	105		234	807	1,147	850.1M 1.1B
UN Tourism	16		11	5	32	25.1M 31.8M
UN Women	10	109	476	24	619	236.2M 619.1M
UNAIDS		153	61	8	223	266.0M 222.5M
UNCCD	8		10	2	21	29.8M 20.6M
UNCDF		5	156	7	168	59.7M 167.6M
UNDP		548	4,822	565	5,934	5.7B 5.9B
UNEP	218	79	557	96	951	395.1M 950.8M
UNESCO	291	62	322	172	847	764.6M 846.7M
UNFCCC	33	0	55	28	116	85.7M 115.7M
UNFPA		364	1,091	223	1,678	890.2M 1.7B
UN-HABITAT	17	4	173	37	231	198.3M 230.7M
UNHCR	50	587	3,947	123	4,707	1.9B 4.7B
UNICEF		1,350	7,144	438	8,932	3.7B 8.9B
UNIDO	79		260	34	373	335.4M 372.9M
UNITAID		151	29	36	215	190.7M 215.3M
UNITAR			11	32	43	20.9M 43.3M
UNODC	35	7	417	71	529	259.4M 529.4M
UNOPS				1,280	1,280	90.5M 1.3B
UNRWA	38	718	737	40	1,533	408.7M 1.5B
UNSSC		5	16	1	23	11.3M 22.6M
UNU		21	32	65	118	61.5M 117.8M
UPU	45		41	30	117	40.0M 116.6M
WFP		624	8,150	350	9,124	4.3B 9.1B
WHO	494	237	2,564	46	3,341	2.3B 3.3B
WIPO	21		10	553	584	310.1M 583.7M
WMO	81	2	30	1	115	99.1M 114.6M
WTO	235		26	3	264	236.7M 264.3M
Total	**13,848**	**5,737**	**40,980**	**7,057**	**67,621**	**39.6B 67.6B**

i) Values are rounded and slight differences in totals may occur. ii) Values shown as zero in the table represent amounts below US$ 1 million.
iii) UNV and UNICRI revenues are included under UNDP and UNODC, respectively.
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 110

such as the COVID-19 pandemic. Despite the benefits of core contributions, UN funding remains highly earmarked to specific programmes and projects.

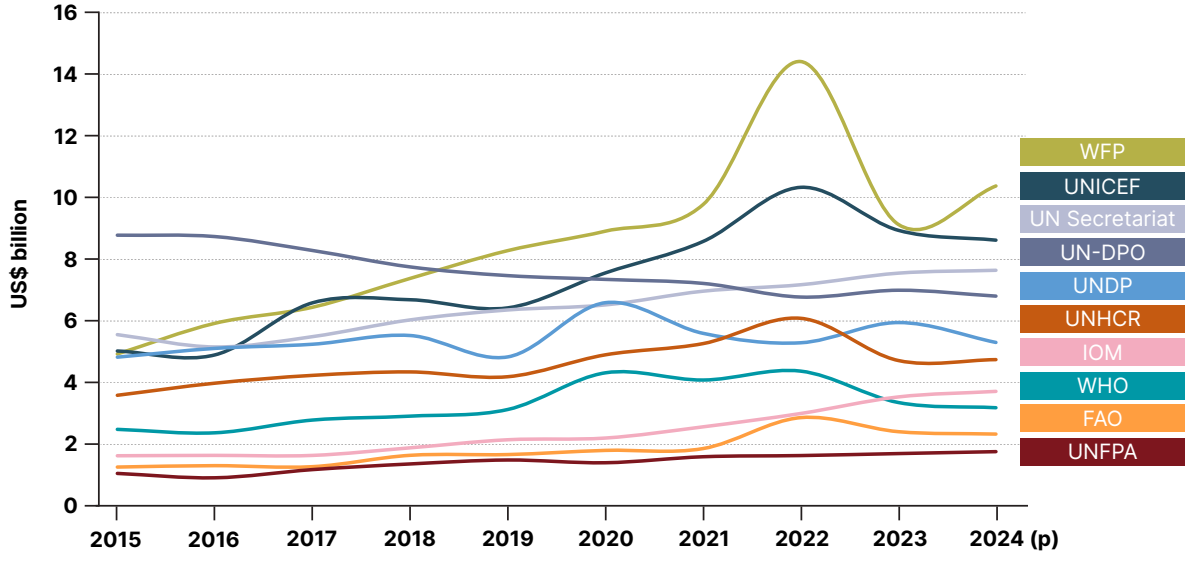
Voluntary core contributions are an important source of funding for many UN entities that receive little or no assessed contributions. In 2023, the top five recipients of voluntary core funding were: UNICEF (US$ 1,350 million)[1]; the United Nations Relief and Works Agency for Palestine Refugees (UNRWA; US$ 718 million); WFP (US$ 624 million); UNHCR (US$ 587 million); and UNDP (US$ 548 million). Together, they received two-thirds, or 67%, of voluntary core resources contributed to the UN system in 2023.

As depicted in Figure 2, however, earmarked contributions have been the main driver behind the overall increase in UN system funding, more than doubling from US$ 20.3 billion in 2010 to US$ 41 billion in 2023, and accounting for over 60% of total resources. This remains true, even as the UN system's earmarked revenue shrunk from US$ 49.6 billion in 2022 to US$ 41 billion in 2023, a decrease of US$ 8.6 billion or 17%. Figure 6 shows how three UN entities – WFP, UNICEF, and UNHCR – accounted for much of this reduction and are the same entities that saw significant growth between 2021 and 2022. Preliminary data for 2024 shows the downward trend reversing somewhat for WFP, with UNICEF and UNHCR remaining closer to the reduced levels of 2023.

The third section of Chapter 1 looks at who is funding the UN. In 2023, 69% of funding came directly from governments, with an additional 18% from multilateral institutions also largely funded by governments (Figure 7). Although the share of government funding remained relatively stable overall compared to the previous year, the share from OECD-DAC[2] governments fell from 59.4% in 2022 to 55% in 2023, while the share from non-OECD-DAC governments rose slightly, from 13% to 14%.

Figure 8 illustrates how the distribution of total UN system revenue among contributors has evolved since 2010. Funding to the UN remains highly concentrated, with the top five Member State contributors providing 38% of total UN system revenue in 2023, and top ten providing 48% – almost

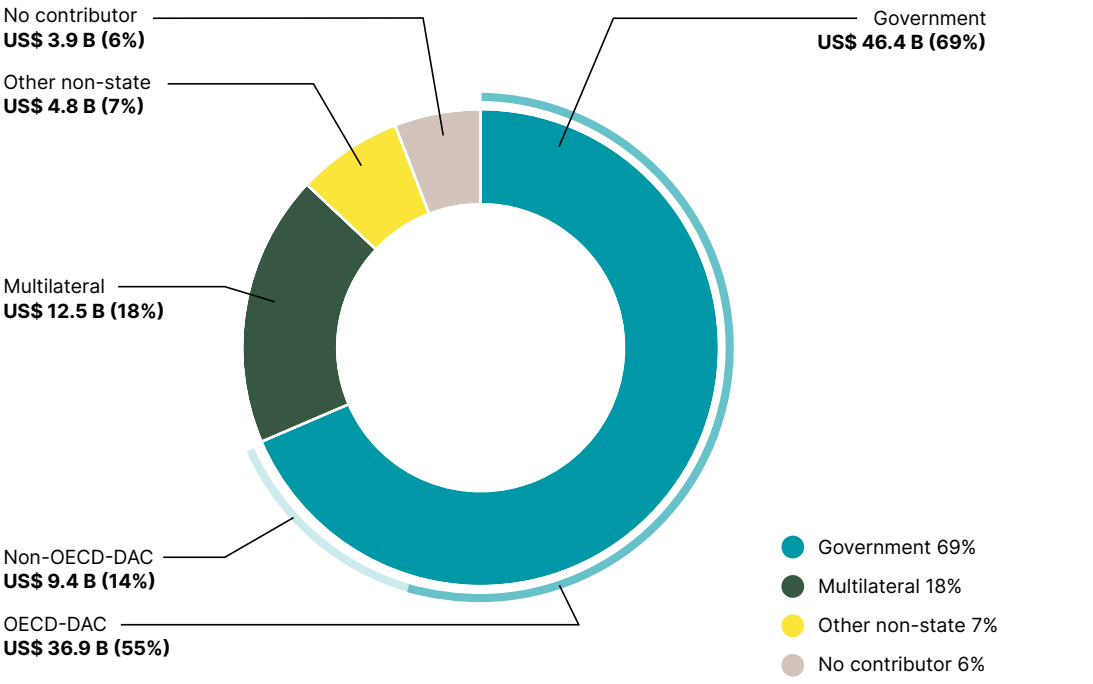
Total revenue of select UN entities, 2015–2024 (US$ billion)
(Figure 6 from Part One)

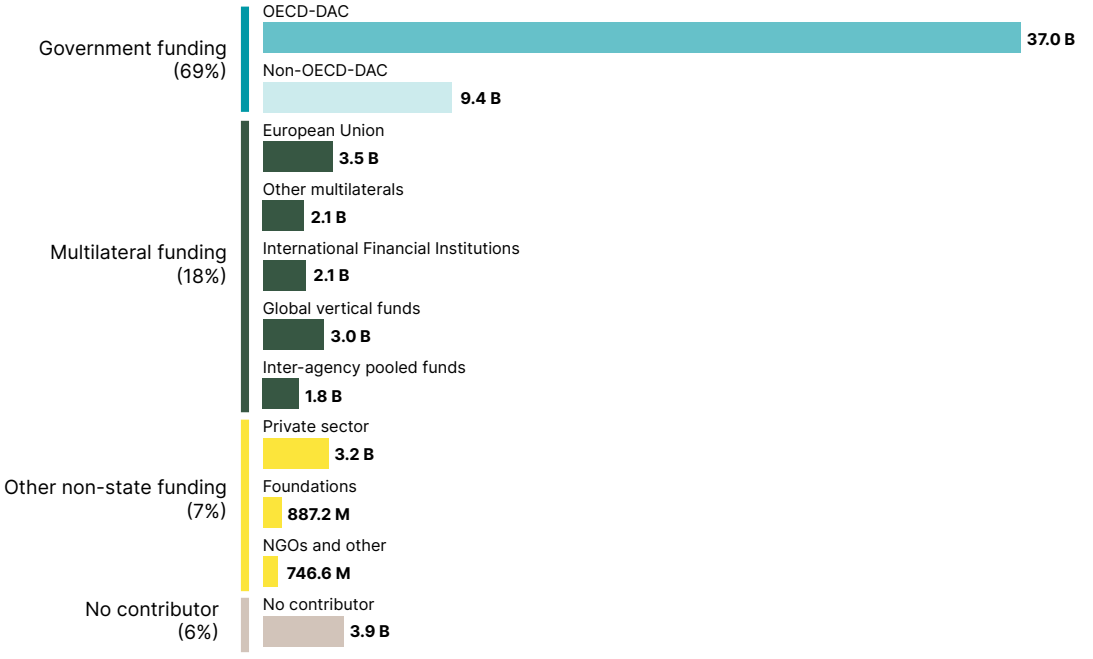


Source: see page 112

Funding sources for the UN system, 2023

(Figure 7 from Part One)





Source: see page 112

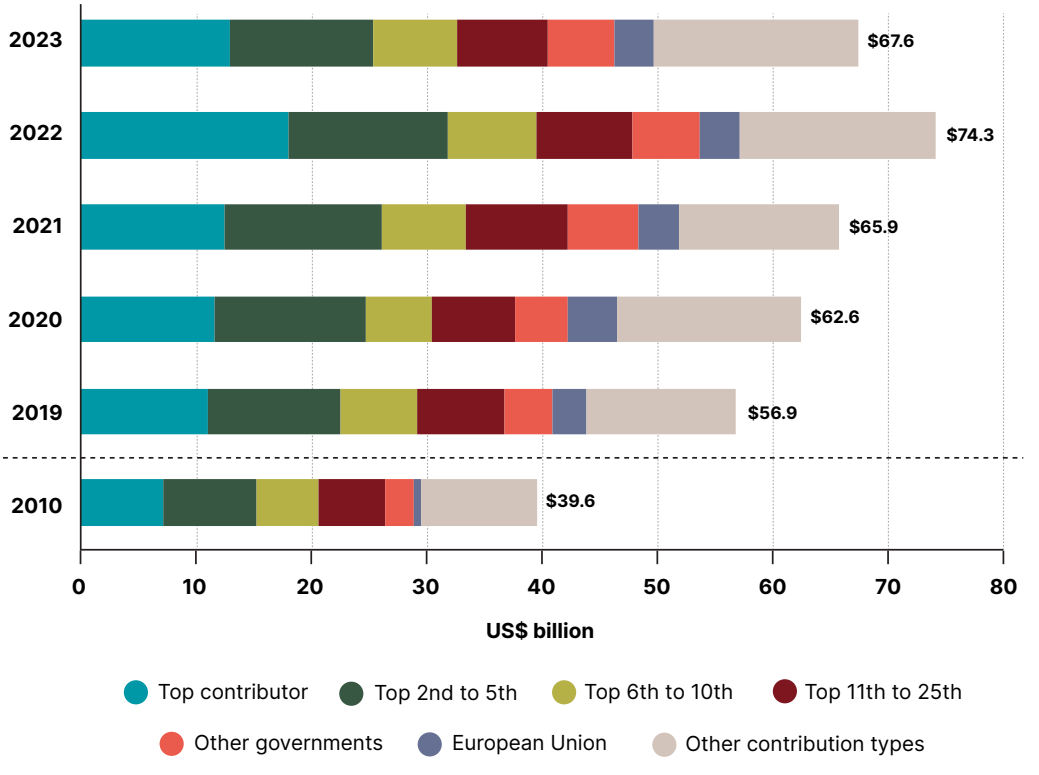
half of all resources. The United States maintained its position as the largest contributor to the UN in 2023, providing 19.2% of total funding.

But, as noted above, major increases from 2021 to 2022 were 'mirrored' as decreases from 2022 to 2023: in 2022, the United States increased its funding to the UN system by US$ 5.6 billion, reaching an all-time high of US$ 18.1 billion; while in 2023 they decreased by US$ 5.1 billion, to US$ 13 billion.

The fourth section of Chapter 1 looks in particular at the UN development system (UNDS), and its funding 'composition' – in other words, the distribution of contributions across a sub-set of instruments: core (as discussed above), and three types of earmarked funding: inter-agency pooled funds, single-agency thematic funds, and other earmarked funds. The UNDS encompasses entities promoting sustainable development for and within Member States; in essence, those entities with a mandate to promote economic and social development. Together, their work is referred to as UN Operational Activities for Development (OAD). Despite the name, UN OAD includes both 'development assistance' and 'humanitarian assistance' activities. In 2023, contributions to UN OAD were 68%, or US$ 45.6 billion, of total UN system revenue, down by US$ 8.9 billion from 2022 (see definitions in Box 2, page 94).

The top ten OECD-DAC contributors together provided 61% of overall UN OAD funding in 2023, with the mix of financing instruments varying between contributors (Figure 14). France and the Netherlands contributed more than 30% of

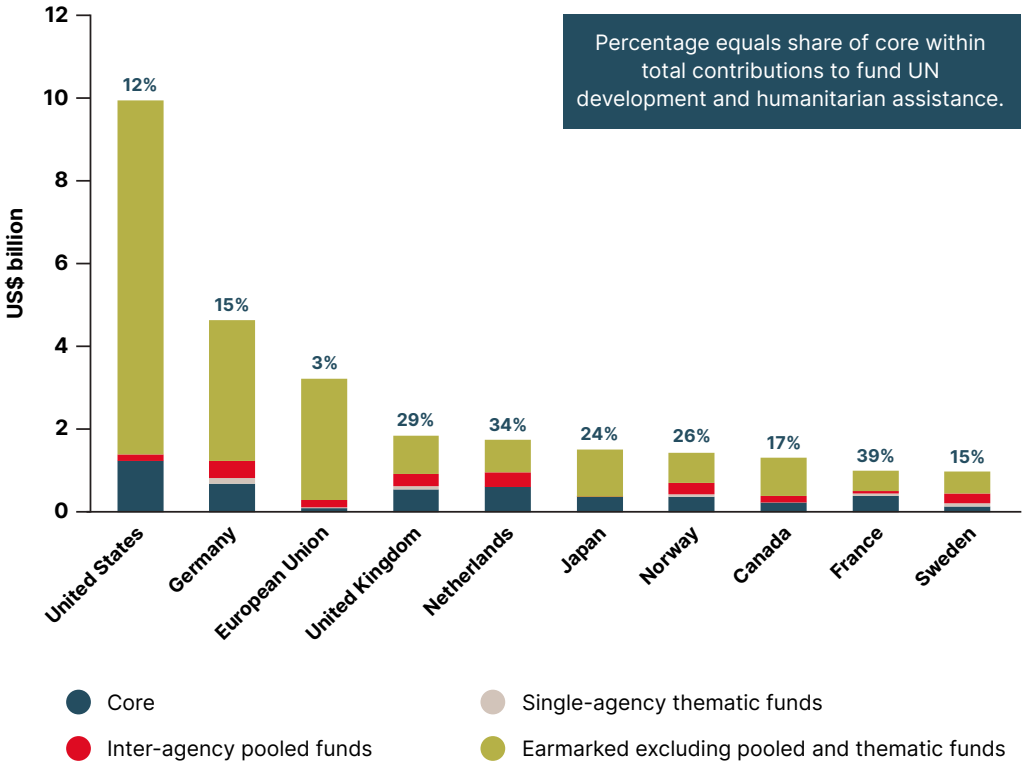
UN system funding by Member States and other contributors, 2010–2023 (US$ billion)
(Figure 8 from Part One)



Source: see page 112

Funding composition for UN development and humanitarian assistance: Top OECD-DAC contributors, 2023 (US$ billion)

(Figure 14 from Part One)



Source: see page 113

their funding as core resources (a target of both the 2019 and 2024 iterations of the Funding Compact). The United Kingdom, Norway, and Japan also provided a substantial share (over 20%) of their contributions as core. The European Union (EU) is a unique case, rarely providing core funding due to internal regulations and constraints.

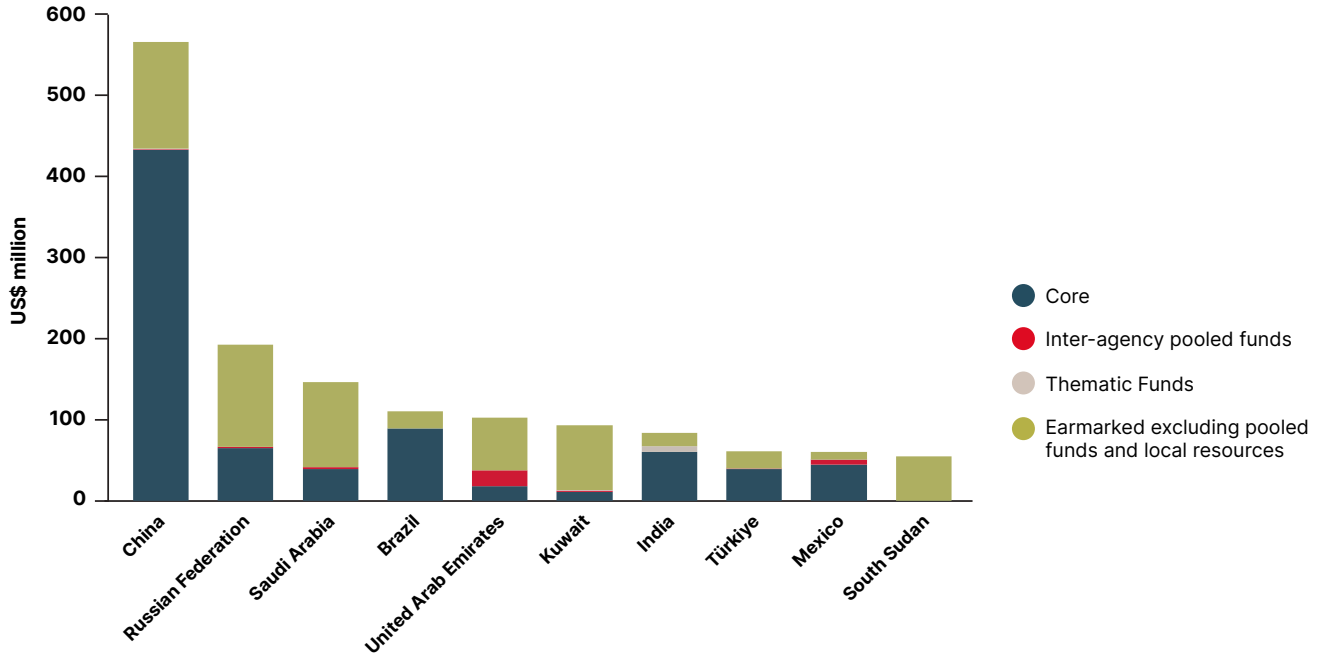
Figure 15, conversely, illustrates the top ten non-OECD-DAC members' total OAD contributions in 2023. In figure 15 (A), the ranking excludes local resources – which are provided by countries for the purposes of implementing their own national development plans – while in figure 15 (B), they are included. In both cases, China is the largest contributor to UN OAD, providing close to US$ 600 million. When considering local resources, Argentina, Benin, Colombia, and the Democratic Republic of Congo, all enter the top ten non-OECD-DAC partners providing funding for UN OAD.

Section five of Chapter 1 focuses on UN inter-agency pooled funds, disaggregated by development and humanitarian assistance. As seen in Figure 18, total contributions doubled between 2016 and 2021, from US$ 1.7 billion to US$ 3.4 billion. Both 2022 and 2023 however saw declines in contributions to pooled funds development-related and humanitarian – to US$ 2.8 billion in 2023. The blue trend-line shows the share of earmarked contributions for development activities provided by Member States through UN inter-agency pooled funds, one of four pooled funding-related indicators established under the 2024

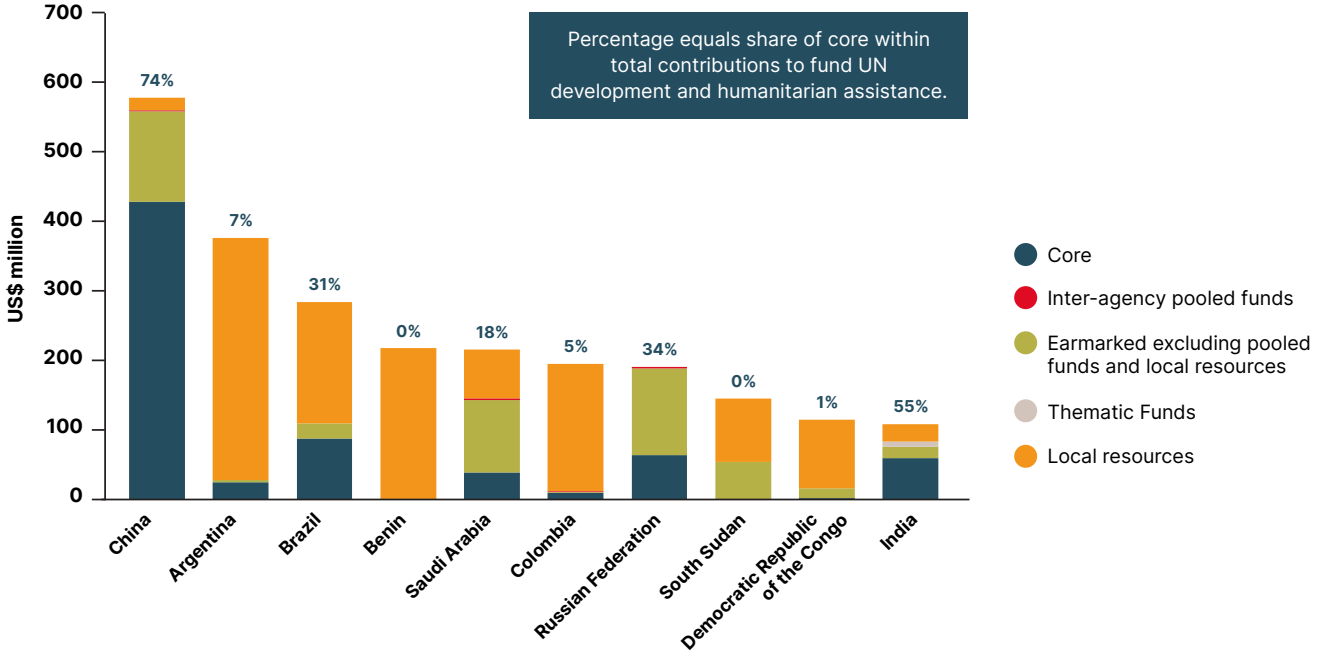
Funding composition for development and humanitarian assistance: Top non-OECD-DAC member state contributors, 2023 (US$ million)

(Figure 15 from Part One)

(A) Excluding local resources

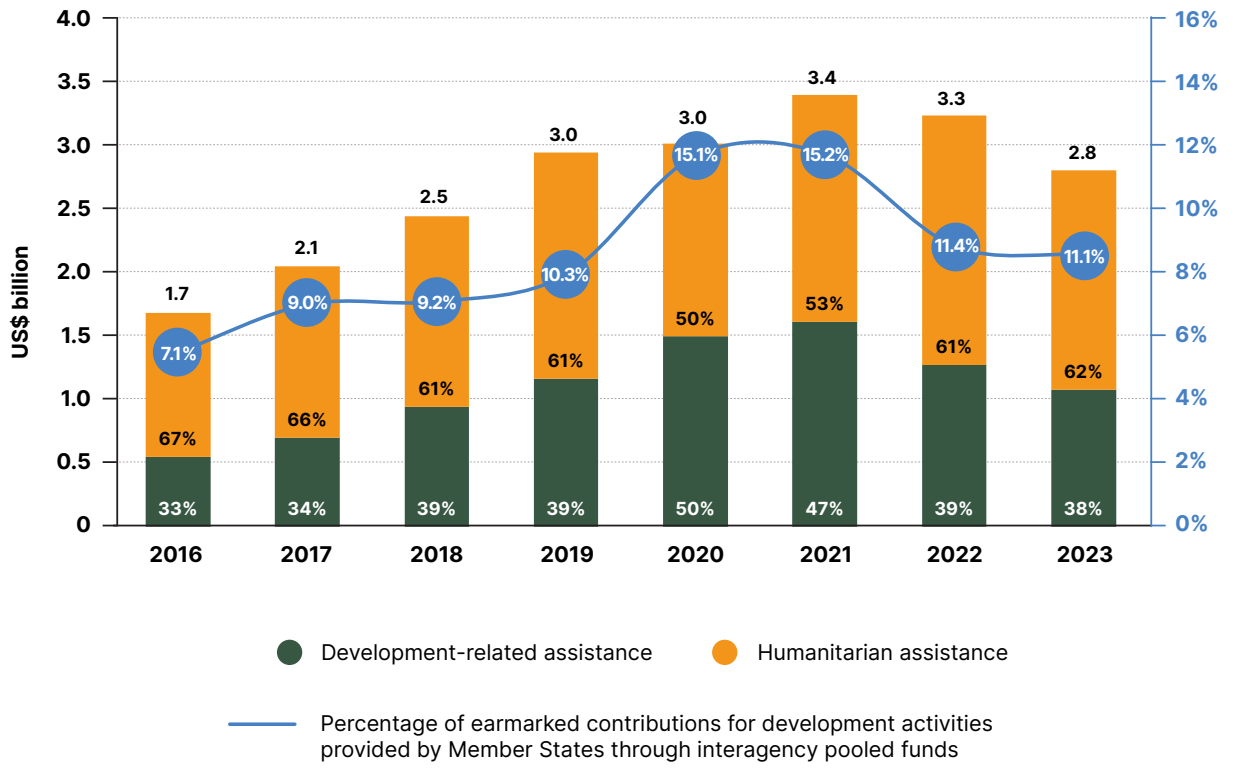


(B) Including local resources



Source: see page 113

Contributions to UN Inter-agency pooled funds, 2016–2023 (US$ billion)
(Figure 18 from Part One)



Source: see page 114

Funding Compact. In 2023, it stood at 11.1% (also a decline from 2021), against a 2027 target of 30%.

In 2023, humanitarian funds constituted 62% of all the contributions received by UN inter-agency pooled funds, reflecting a long-term trend of pooled funding being used to flexibly respond to emerging humanitarian needs.

Funding for development-related pooled funds rose from US$ 551 million in 2016 to a high of US$ 1.6 billion in 2021, before declining to US$ 1.1 billion in 2023, constituting 38% of total pooled fund contributions for the year.

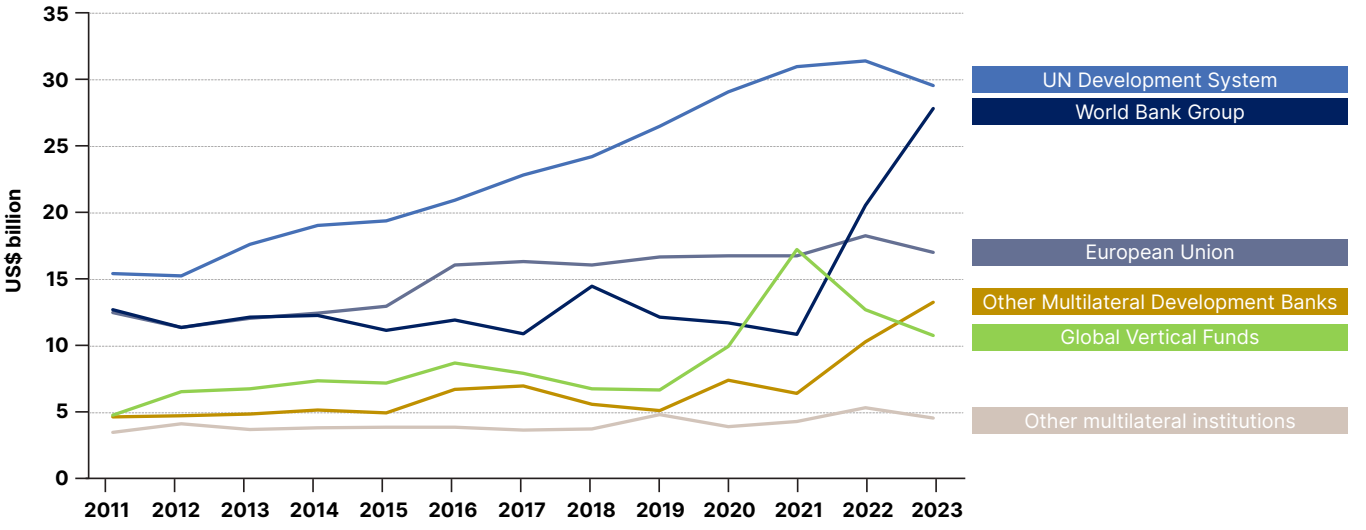
The sixth and final section of Chapter 1 contextualises the analysis on UN funding with a perspective on the broader 'official development assistance' (ODA) picture. In 2023, ODA provided by OECD-DAC members reached a record high of US$ 223.5 billion (including US$ 31 billion in 'in-donor' refugee costs); a stark contrast to UN system revenues, which declined. But there are also parallels: since 2019, the growth in ODA has largely been driven by funding earmarked for crisis responses, starting with the COVID-19 pandemic and, from 2022 onward, for Ukraine and other humanitarian emergencies.

Figure 25 compares the ODA provided by OECD-DAC members to various multilateral institutions, comparing the UNDS to the World Bank Group (WBG), European Union, multilateral development banks, vertical funds, and others.

The UNDS has consistently received the highest volume of contributions, peaking at US$ 31.5 billion in 2021 before declining to US$ 29.6 billion in 2023. The World Bank Group, meanwhile, experienced a rapid expansion in funding

OECD-DAC countries use of the multilateral development system, 2011–2023 (US$ billion, constant 2022 prices)

(Figure 25 from Part One)



Source: see page 115

after 2019, attributed to heightened support for Ukraine and large contributions to the World Bank's International Development Association (IDA), notably in 2023.

Chapter Two: Where is UN funding allocated?

Chapter 2 looks at UN 'expenses': where the funding received, described in chapter 1, is allocated. And the first section of the chapter focuses on total expenses, which reached US$ 68.5 billion in 2023, an increase of US$ 1 billion, or 1.6%, in nominal terms compared to 2022.

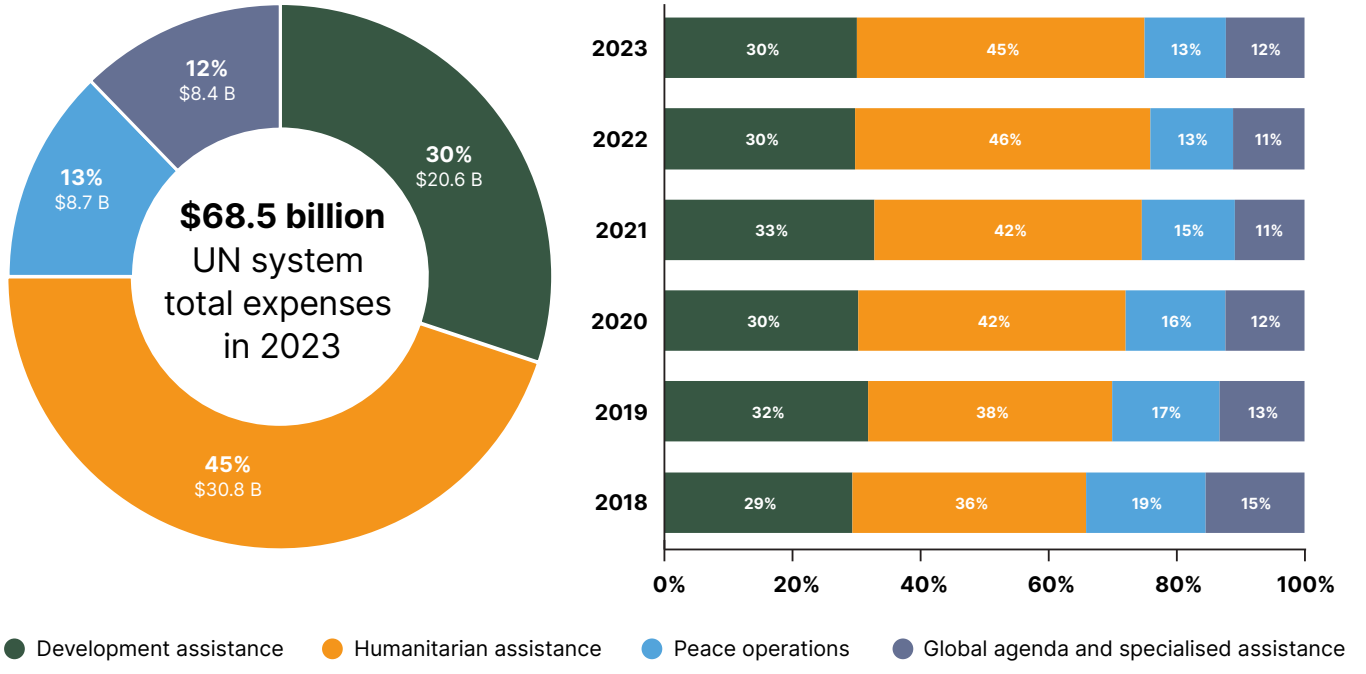
The central role played by the UN in responding to growing humanitarian need across the world – saving lives, alleviating suffering, and maintaining human dignity in the most extreme circumstances – is evident in Figure 27, which illustrates the evolution of total UN expenses by four key functions. Development assistance accounted for US$ 20.6 billion, comprising 30% of total annual UN system-wide expenses, while humanitarian assistance came to US$ 30.8 billion, or 45% of expenses. The two together constitute UN OAD and amounted to US$ 51.2 billion; some 75% of UN expenses (a larger figure than the US$ 45.6 billion in *revenues* [referred to above] aligned with UN OAD, because of lags in the receipt and expenditure of funds).

The other key functions, 'peace operations' and 'global agenda and specialised assistance' – essentially the normative mandate of the UN, from Human Rights to various 'conference of the parties' conventions, such as on climate change – together constitute 25% of UN expenses, a similar proportion to 2022.

Whilst there was a marginal decline in humanitarian expenses in 2023, Figure 28 shows how, in the long-term, humanitarian expenditure has been on a notable upward trend, growing around 10% annually between 2010 and 2022, and comprehensively out-pacing development assistance by 2018. This is an inversion of the previous trend, whereby development expenses were nearly double humanitarian expenses. By contrast, funding for development assistance, an area in which numerous other development partners,

Expenses of the UN system by function, 2018–2023

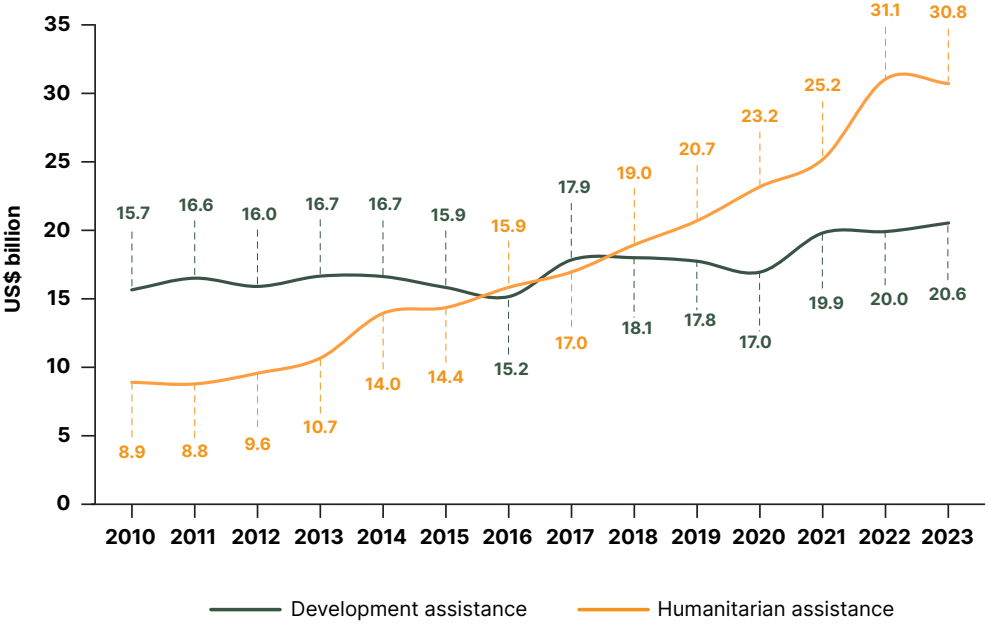
(Figure 27 from Part One)



Source: see page 115

Total UN expenses for development and humanitarian assistance, 2010–2023 (US$ billion)

(Figure 28 from Part One)



Source: see page 115

UN system total expenses by entity and function, 2010-2023 (US$ million)

(Table 4 from Part One)

Entity	Development assistance 2023	Humanitarian assistance 2023	Peace operations 2023	Global agenda 2023	Total expenditure 2023	2010–2022
UN Secretariat	1,252	2,756	1,294	2,344	7,646	4.0B 7.6B
UN-DPO			7,227		7,227	7.6B 7.2B
CTBTO				129	129	124.9M 128.6M
FAO	1,677	237		206	2,119	1.4B 2.1B
IAEA				750	750	584.9M 750.3M
IARC				51	51	46.5M 50.6M
ICAO				247	247	235.1M 247.1M
ICC				201	201	186.7M 200.7M
IFAD	226				226	783.8M 226.3M
ILO	590	89		172	851	587.0M 851.3M
IMO				87	87	67.9M 87.4M
IOM	748	2,236		436	3,419	1.4B 3.4B
IRMCT				79	79	85.7M 79.3M
ISA				12	12	8.3M 12.3M
ITC	159				159	70.8M 158.8M
ITLOS				18	18	11.9M 17.8M
ITU	66			195	261	193.1M 260.7M
OPCW				94	94	84.2M 94.2M
PAHO	1,099				1,099	927.3M 1.1B
UN Tourism				35	35	21.8M 34.6M
UN Women	417	71		58	546	198.3M 546.1M
UNAIDS	204				204	284.0M 204.1M
UNCCD				27	27	18.6M 26.9M
UNCDF	101				101	64.6M 100.8M
UNDP	4,878	706			5,584	5.8B 5.6B
UNEP	672				672	448.9M 671.9M
UNESCO	517	15		207	738	796.7M 738.2M
UNFCCC				124	124	95.4M 124.3M
UNFPA	770	741			1,510	823.9M 1.5B
UN-HABITAT	107	34		37	178	200.5M 177.7M
UNHCR		5,320			5,320	1.9B 5.3B
UNICEF	3,647	5,389			9,037	3.6B 9.0B
UNIDO	373				373	225.2M 372.8M
UNITAID		193			193	216.3M 193.4M
UNITAR				49	49	20.3M 49.5M
UNODC	452				452	210.9M 451.5M
UNOPS	919	106	210	3	1,239	65.4M 1.2B
UNRWA		1,461			1,461	554.8M 1.5B
UNSSC	20				20	10.0M 19.6M
UNU				81	81	59.8M 81.4M
UPU				109	109	50.2M 108.8M
WFP	411	10,337			10,748	4.3B 10.7B
WHO	1,198	1,065		1,848	4,111	2.1B 4.1B
WIPO	94			380	474	324.4M 474.3M
WMO				126	126	88.5M 125.6M
WTO	26			288	314	225.6M 314.2M
Total	**20,621**	**30,756**	**8,731**	**8,393**	**68,500**	**39.8B 68.5B**

i) Values are rounded and slight differences in totals may occur. ii) UNV and UNICRI expenses are included under UNDP and UNODC, respectively.
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 110

including Multilateral Development Banks and other International Financial Institutions, are active, fluctuated between US$ 15 billion and US$ 20 billion over the same period, growing by a more modest 2% annually.

The second section of Chapter 2 looks at the functional distribution of these expenses by UN entity. Table 4 provides a comprehensive breakdown of 2023 expenditure by select UN entities, with the sparklines (far right-hand column) showing how expenditure has evolved over time. As already noted in Figure 27 and reflected in Table 4, humanitarian assistance accounted for US$ 30.8 billion in 2023. Three entities together accounted for more than two-thirds of these expenses: WFP (34%), UNICEF (18%), and UNHCR (17%).

And Figure 29 indicates how the aggregate decline in humanitarian expenses may well extend beyond 2023, with preliminary data showing these decreases continuing into 2024 for all three of these top providers of humanitarian assistance.

By contrast, development assistance expenses – which amounted to US$ 20.6 billion – were less concentrated, with roughly half attributable to UNDP (24%), UNICEF (18%), and FAO (8%).

The third section of Chapter 2 looks at the distribution of these expenses by geographic region, while the fourth section focuses on UN expenses in 'crisis-affected' countries, and the UN's capacity to 'stay and deliver'. Figure 31 provides an overview of how UNDS expenditure has evolved by region since 2010, while concurrently – for the first time in this report – showing that breakdown by function (development, humanitarian, peace operations).

Africa and Western Asia had the largest shares of UN OAD expenditure in 2023, with humanitarian expenses (indicated in orange) dominating in both regions, and Africa also having significant expenses for peace operations – over US$ 6 billion a year, dating back to 2010.

Notably, humanitarian expenses across all regions begin to increase in the latter part of the period under review: in Europe in 2022 and 2023, a consequence of the conflict in Ukraine; in Asia and the Pacific also in 2022 and 2023, as a result of conflict in both Afghanistan and Myanmar; and in the Americas beginning in 2019 with significant migrations out of Venezuela and parts of Central America, and the deterioration of the security situation in Haiti.

In 2023, UN expenses across 39 countries classified as 'crisis-affected' totalled US$ 35.3 billion, or 52% of all UN expenses; operating in the most challenging environments, attempting to reach those furthest behind.

Figure 32 illustrates UN expenses in the 30 crisis-affected countries with total expenses over US$ 200 million in 2023, again indicating relative shares for development assistance, humanitarian assistance, and peace operations. In most crisis-affected countries, development assistance was for the most part significantly lower than humanitarian assistance, although some countries – such as Burundi, Colombia, Mozambique, and Pakistan – featured a more balanced profile, perhaps shaped by a focus on post-crisis recovery, and support for populations affected by protracted displacement.

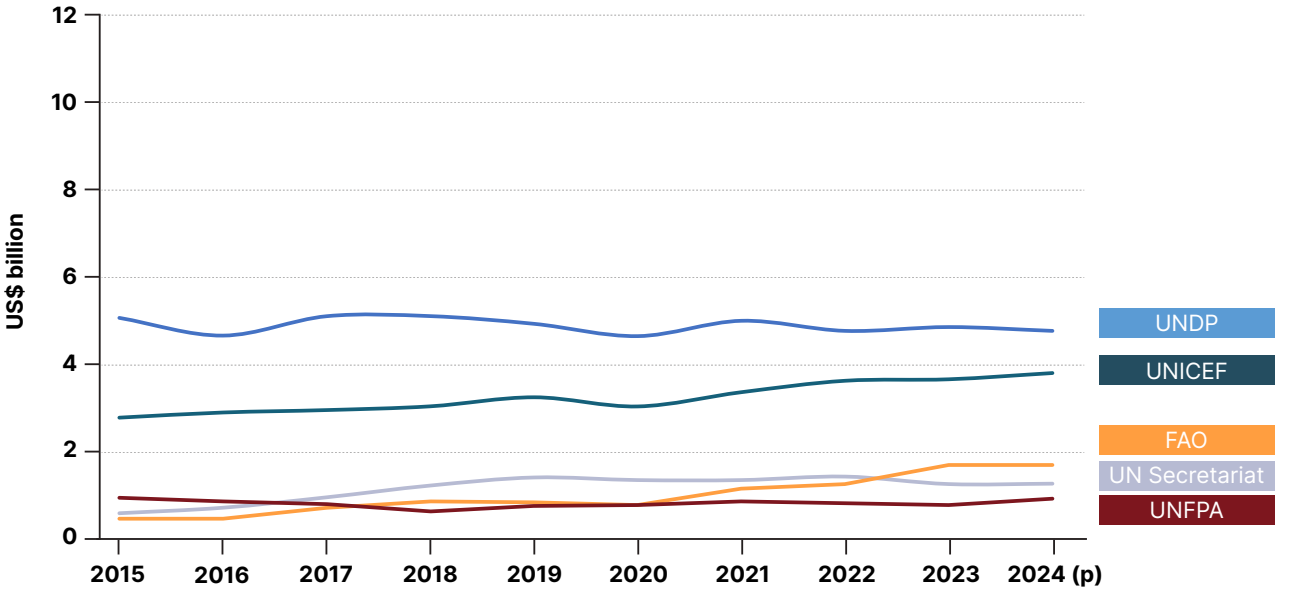
The fifth section of Chapter 2 looks at the distribution of expenses by countries' income level, while the sixth section looks specifically at resources in 'Least Developed Countries' (LDCs). Figure 33 displays UN development and humanitarian (UN OAD) expenses according to the income level of UN programme countries, while also distinguishing between crisis-affected and non-crisis-affected contexts (the total allocation for crisis-affected countries in this graph differs to the figure noted above, as this does not include allocations designated as 'global' or 'regional' but ultimately reaching that country).

Total allocations to low-income countries increased from US$ 17.4 billion in 2022 to US$ 18.3 billion, roughly aligned with the overall increase in expenses (though against a backdrop of declining revenues, as discussed in Chapter 1). The analysis here underscores the role – and value – of the UN in helping Member States and other partners bring humanitarian relief and sustainable development to where it is needed most: aggregate expenses to 26 low-income countries was only a little below the allocations to 106 middle-income countries. In a similar vein (and touched on above),

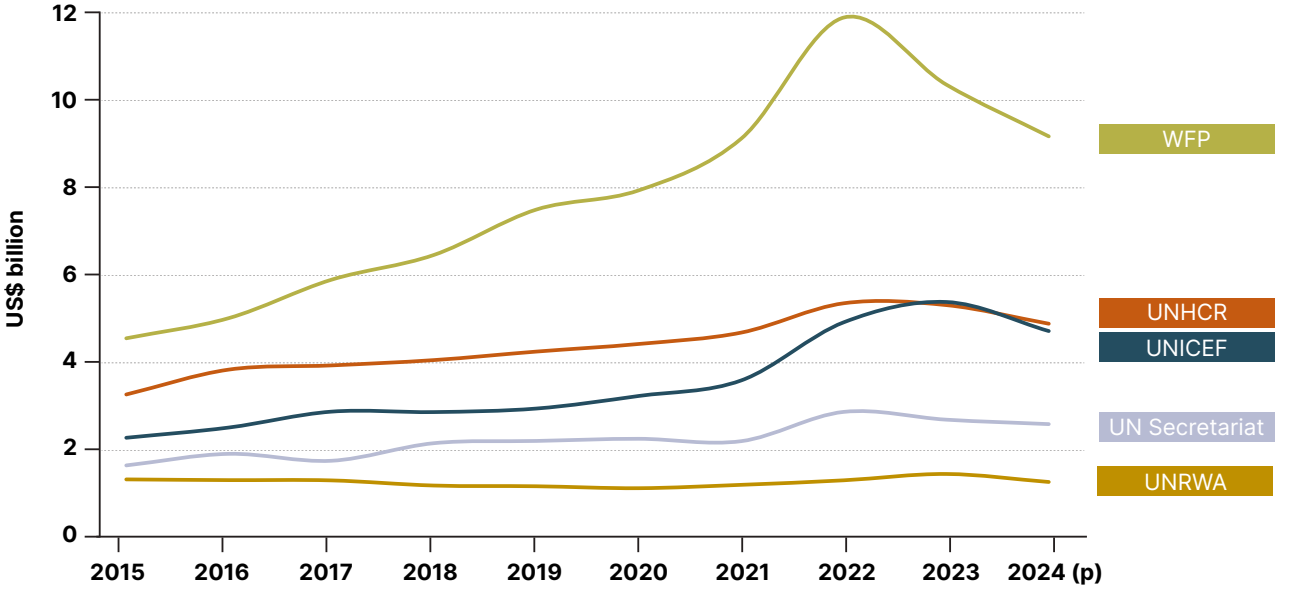
Total expenses for development and humanitarian assistance by select UN entities, 2015–2024 (US$ billion)

(Figure 29 from Part One)

(A) Development



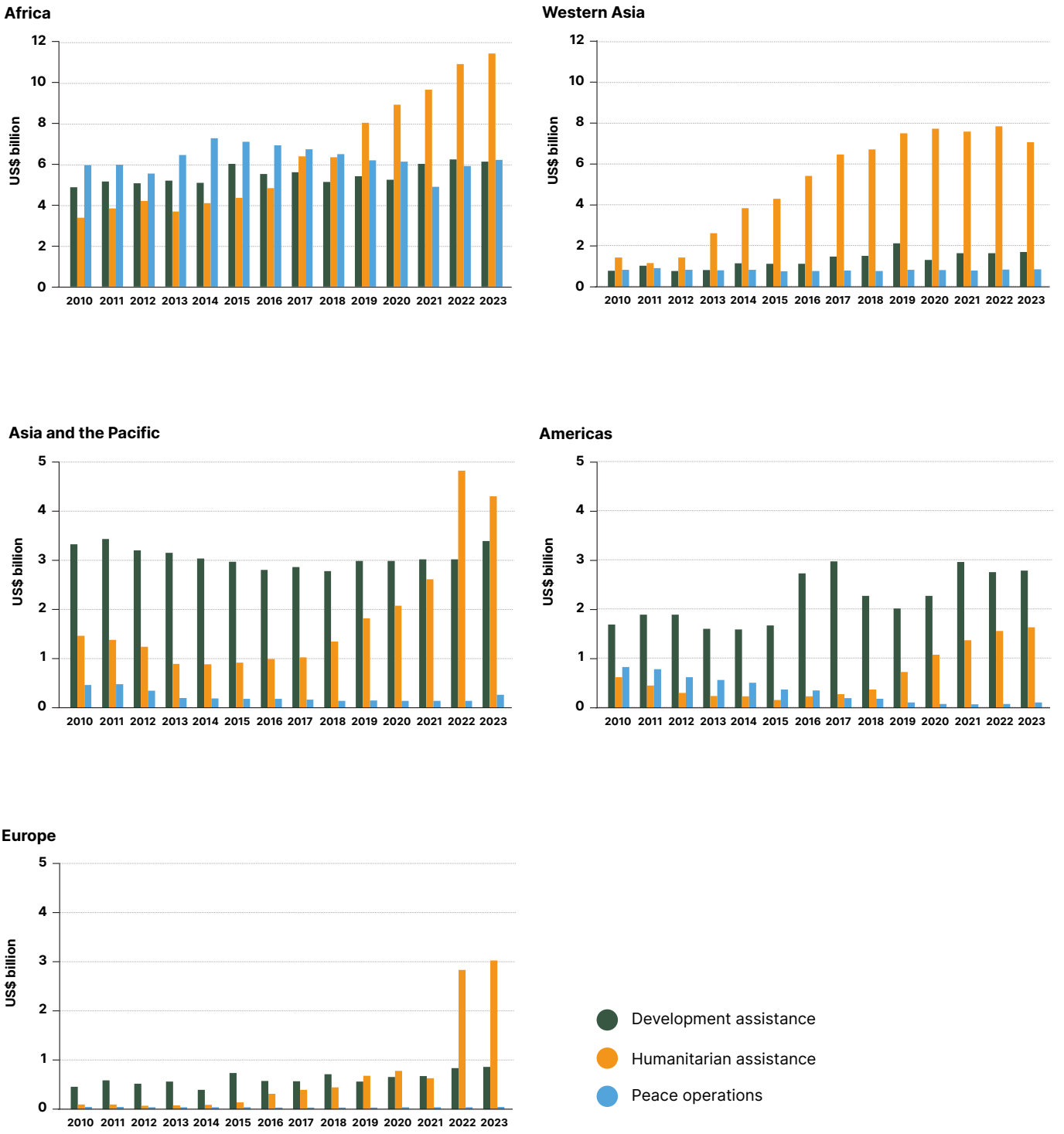
(B) Humanitarian



Source: see page 115

Development, humanitarian and peace by region, 2010-2023 (US$ billion)

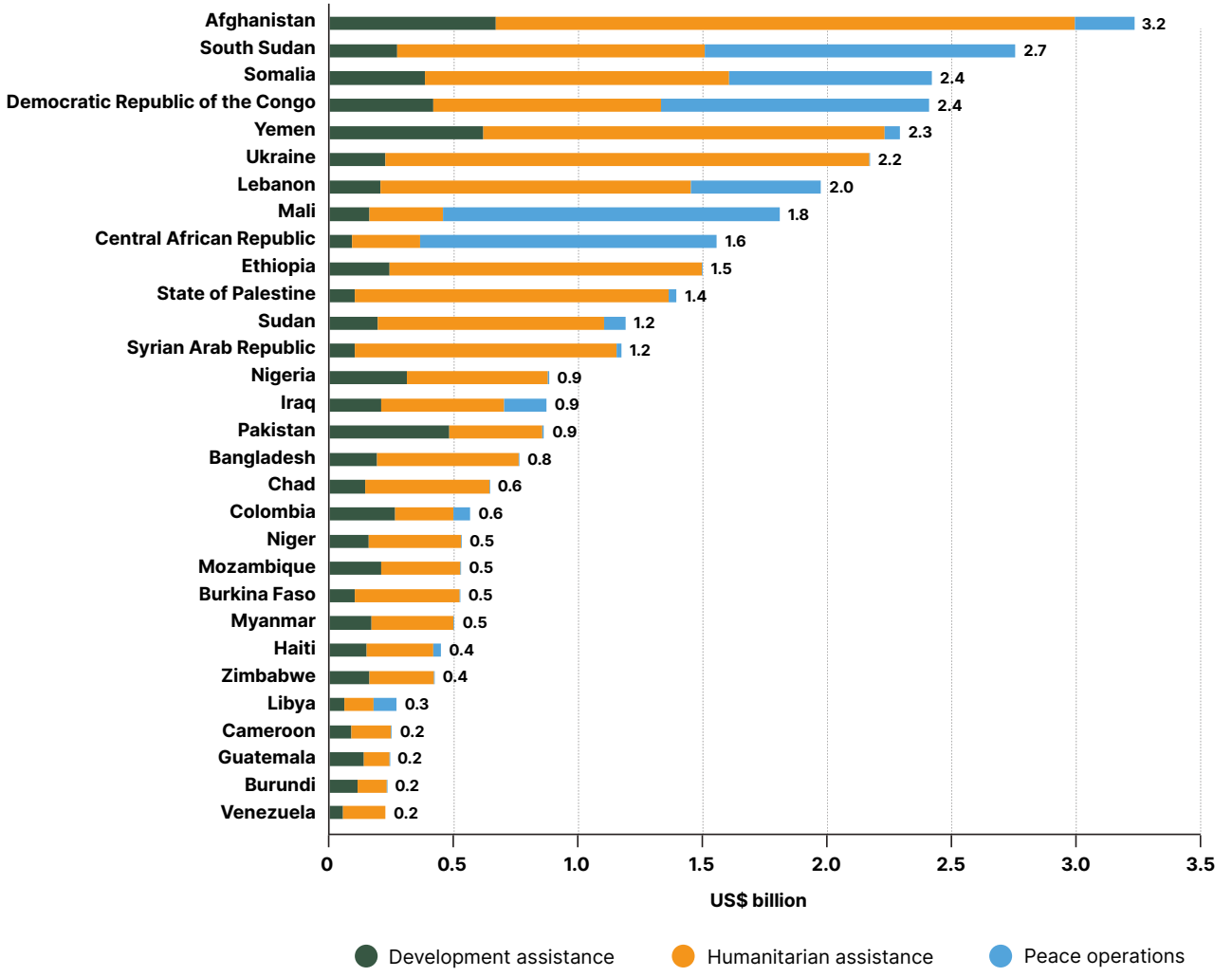
(Figure 31 from Part One)



Source: see page 115

UN development, humanitarian, and peace operations expenses by crisis-affected country, 2023 (US$ billion)

(Figure 32 from Part One)



Source: see page 116

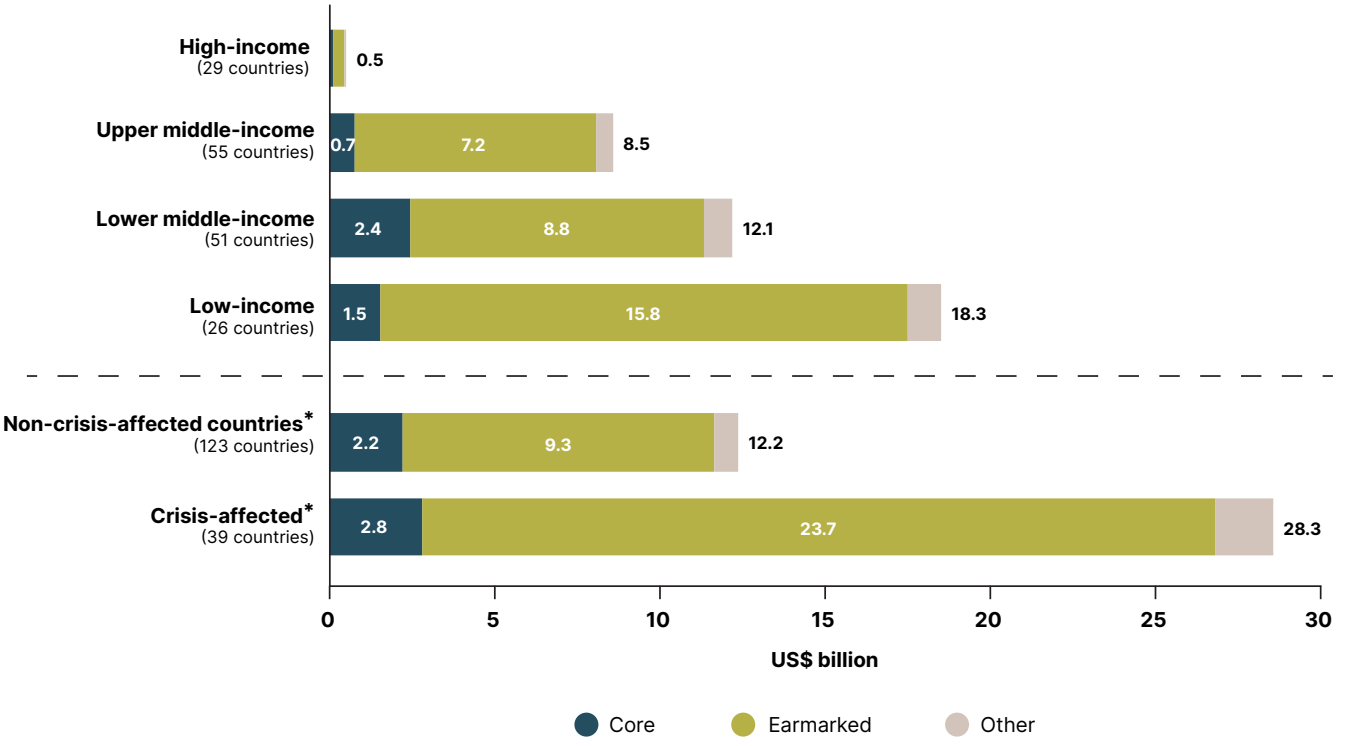
expenses in 39 crisis-affected countries were more than double the expenses in 123 countries not affected by crisis.

UN support to the 44 Member States classified as LDCs had displayed steady growth in the SDG 'era' (since 2016). Peaking at US$ 20.6 billion in 2022, there was a slight decline to US$ 20.5 billion in 2023, largely driven by declining humanitarian expenditure. But even this critical assistance remains precarious, largely reliant on tightly earmarked funding (consistently 80% plus since 2016).

The seventh and final section of Chapter 2 looks at allocations by SDGs. In 2023, UN entities reported on US$ 57.6 billion in allocations aligned with SDG goals, accounting for 84% of total UN system expenses of US$ 68.5 billion. Figure 35 illustrates how this was distributed among the 17 SDGs, with expenses primarily directed towards eradicating hunger (SDG 2), ensuring health and well-being (SDG 3), and promoting peace, justice and strong institutions (SDG 16). These three SDGs accounted for 57% of resources.

UN development and humanitarian expenses in UN programming countries by income status, 2023 (US$ billion)

(Figure 33 from Part One)



Source: see page 116

The lowest levels of UN expenses seen in 2023 related to environmental sustainability and resource use. Clean energy (SDG 7), responsible consumption (SDG 12), life below water (SDG 14), and life on land (SDG 15), each received less than US$ 410 million in reported spending by UN entities.

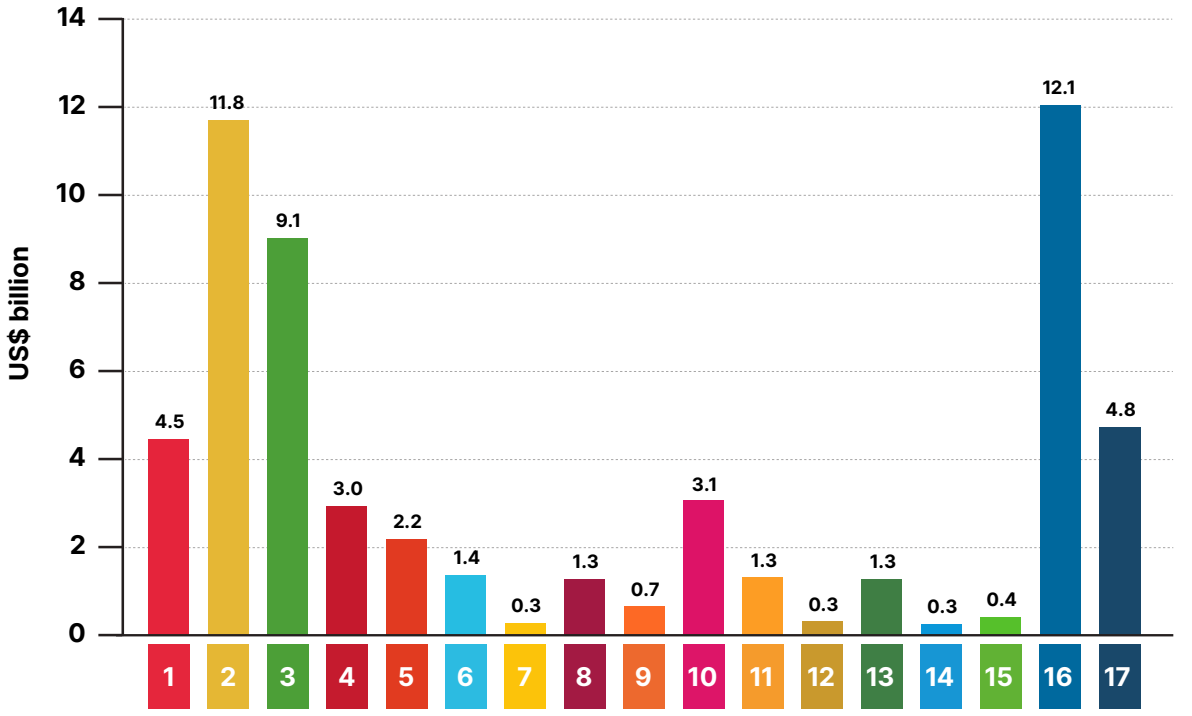
At the UN-entity level, the distribution of resources across SDGs varies significantly. Specialised and thematically-focused agencies often prioritise SDGs aligned with their core mission: UN-DPO, and the International Criminal Court, for instance, focus exclusively on promoting peace, justice and strong institutions (SDG 16), while WHO dedicated 98% of its expenditure to health and well-being (SDG 3), and WFP recorded 90% against eradicating hunger (SDG 2). Other UN entities, meanwhile, such as the UN Secretariat and UNDP, contribute to all the SDGs, highlighting the integrated and interdependent nature of the global goals.

Chapter 3: 'United Nations system-wide financial data – Looking forward'

In closing chapter to Part One of this report, the United Nations System Chief Executives Board for Coordination (CEB) Secretariat, provides an overview of the UN system-wide financial. The Chief Executives Board (CEB) comprises the Executive Heads of the UN, its 12 funds and programmes, the 15 specialised agencies, and three related organisations.

Its Secretariat is the UN inter-agency entity responsible for supporting the CEB's work and the UN system's highest-level coordination forum for programmatic, policy and management issues. The foundation of the financial data is the United Nations Data Standards for United Nations system-wide reporting of financial data. These Standards were developed through a UN Data Cube initiative, jointly

Aggregated UN expenses linked to the SDGs, 2023 (US$ billion)
(Figure 35 from Part One)



Source: see page 117

through the CEB's High-Level Committee on Management (HLCM) and the UN Sustainable Development Group (UNSDG).

It has a long-term goal to improve the quality of financial data reported to the CEB and ensure the UN system has timely, reliable, verifiable and comparable system-wide and entity-level financial data aligned with the Sustainable Development Goals (SDGs), in order to 'make better decisions and deliver stronger support to those we serve'. As the UN development system evolves to meet increasingly complex global challenges, the future strategic discussions around the Data Cube strategy must prioritise usability, accessibility, and relevance. Enhancing the quality and availability of financial data – while keeping the UN's stakeholders in mind – is essential to support evidence-based decision-making, foster greater transparency, and enable more strategic allocation of resources across the UN system.

Part Two: Marketplace of ideas

In the first contribution John Hendra brings an experienced voice to discuss '**The perfect UN financing storm has arrived: It's a Tsunami!**'. He explores the implications of not only the current steep cuts in voluntary funding, but also the on-going UN liquidity crisis on the critical work of the UN more broadly, and the UN development system in particular.

After reviewing the trends of the last three years, the massive cuts in voluntary funding in the first few months of 2025 and immediate prospects, he focuses on the importance of ensuring success of the UN80 Initiative and building Member State ownership for more far-reaching UN reform. In doing so he asks whether possible UN reforms under the UN80 initiative 'meet the moment' of such unprecedented times while preserving the unique elements that only UN support can bring.

In the following contribution '**The impacts of earmarked aid on development effectiveness and ownership**', Bernhard Reinsberg, Cecilia Corsini and Giuseppe Zaccaria from the University of Glasgow focused on the principle of 'ownership' in development assistance. Ownership seeks to empower recipient countries by allowing them to set their own development priorities. It is seen as critical for achieving sustainable outcomes. The authors argue that how donors engage can affect their ability to promote recipient-country ownership.

Their work is part of a larger inquiry on multilateral aid effectiveness where the researchers examined whether and how earmarked assistance affects recipient-country ownership and used the full dyadic Global Partnership on Effective Development Cooperation (GPEDC) monitoring dataset covering over 80 donors and 92 recipient countries.[3] To measure earmarked assistance, they relied on the Earmarked Funding Dataset, the largest available dataset on the earmarked aid activities of 50 donors with 340 international organisations from 1990 to 2020.[4]

The study weighed in on the unresolved theoretical debate on the impact of earmarked assistance on recipient countries' degree of control over their development. It is a much-debated topic, with one view, aligned with official donor statements, suggesting improved coordination; a more critical view argues that earmarking undermines recipient control. To adjudicate between these competing views, data was collected from two monitoring rounds of the Global Partnership on Effective Development Cooperation (GPEDC).[5]

This monitoring framework uses stakeholder surveys and other data sources to assess how well development partners perform against their commitments under the aid effectiveness agenda.[6]

In summary the authors' analysis revealed that data on ownership in the context of this type of monitoring is still patchy. To enable robust analysis in the future, development partners should continue to measure their performance against aid effectiveness and extend evaluation frameworks to include monitoring mechanisms for earmarked development assistance.

In the third contribution '**Catalysing change: Investing in gender equality across the UN system**', Aparna Mehrotra, Priya Alvarez and Jennifer C Olmsted write that gender equality is a fundamental human right and a necessary foundation for a peaceful, prosperous and sustainable world.[7] The year 2025 marks the 30th anniversary of the Beijing Declaration and Platform for Action, a gender equality still largely unrealised.[8,9]

While public commitments – such as Sustainable Development Goal (SDG) 5 and gender-related targets across other SDGs – are vital steps, ensuring adequate financial resources is crucial to eliminating gender inequality.[10] UN Women is leading this work by providing normative guidance, technical support and coordination to the UN system to strengthen institutional accountability for gender equality across all areas of UN programming and policy. They lift the importance of establishing financial targets, discusses the technical challenges in establishing such targets and calculating an entity's financial investments in gender equality.

Their view on moving forward recognises that the UN system has made significant strides in tracking finances for gender equality. Only at 4% in 2012 the UN-SWAP-reporting entities implementing the Gender Equality Marker has risen to 56% by 2024. Considerable work remains with respect to harmonisation of practices. While 33 UN entities (78.5%) use the four-point scale GEM, nine still apply a different one.[11]

Addressing data quality also needs attention even with some entities implementing quality control measures. Amid current budget reductions across the UN system, maintaining a strong focus on gender financing remains critical to uphold commitments to gender equality. As the CEB reporting on the 7th UN Data Standard becomes mandatory, the ability to trace gender-related financial commitments will improve.[12]

In conclusion they emphasise that efforts must continue to strengthen data quality, financial transparency, and comparability across entities. The aim is to support better decision-making, enhance UN performance and secure sustained investment in actions that advance gender equality and the empowerment of all women and girls.

This contribution is followed by Peter Linnér who asks the question: '**Where are the core contributions to the United Nations going?**' He is repeating a refrain often expressed by many politicians from donor Member States, sometimes rhetorically, sometimes for accountability reasons in order to ensure that resources from taxpayers will be put to good use.

The issue is explored in the context of contributors in this, and previous Financing the UN Development System reports that argued for the importance of core resources as quality funding or as more efficient compared to non-core resources.

He raises points around the value of core resources, as seen in the example of how UNICEF is funded, and how it finances effective programme delivery at country level as well as important accountability mechanisms such as audits, evaluations, financial management and tracking results and outcomes of the effects of the support. These accountability mechanisms tend to attract interest and support from all political camps, as all have an interest in understanding how their taxpayers' money is being spent in the most efficient way.

In conclusion he argues that without financing such vital oversight functions, the risks of corruption, waste, ineffective programming, unclear or vague results and less value for money will increase multi-fold with the highest certainty.

Next, in his contribution '**Open-source financing: Where technology and the United Nations system can shine**' Christopher Fabian writes as one of the founders of the Giga collaboration between UNICEF the world's leading organisation for children and the International Telecommunications Union (ITU) that started in 2019 to connect every school in the world to the internet. His overview brings some of the lessons learned ranging from the technology-driven transparency, adaptive partnerships, and the scope of financial ownership to new windows for development funding.

The UN Secretary-General's Global Digital Compact calls Giga a 'stepping-stone' towards connecting all schools and many health facilities to the Internet. Given that 1.8 billion people do not have access to the internet. Without connectivity it is very difficult for young learners to reach the tools and information they need for the future. As of 2025, Giga is helping governments to connect schools and health centres in more than 40 countries across most emerging market geographies. They mapped more than 2.2 million schools whilst monitoring connectivity in more than 90 thousand schools and have helped mobilise more than US$ 1.6 billion giving more than 30 million children internet access.

The future of UN financing will require approaches that maximise efficiency, transparency, and co-ownership. Giga's experience suggests three principles that could inform broader financing strategies: (1) Open-source funding models reduce duplication and attract both public and private investment; (2) Flexible, government-led structures ensure sustainability beyond donor cycles; and (3) Modular, real-time, multi-stakeholder data can reduce fragmentation and align diverse types of money toward a common goal. In these times, choosing paths that are 'bold and different' offers lessons not just for connectivity, but for the broader UN system.

In the second-last contribution in this section of the report, '**Sustainable synergies impact: Cameroon - United Nations - International Financial Institutions strategic engagement**', Issa Sanogo gives a ground-up perspective as the United Nations Resident Coordinator and Humanitarian Coordinator in Cameroon as to how the country is working in a synergistic way with the implementation of the Funding Compact. In Cameroon the focus is on strengthening coherent actions via 14 funded and seven planned joint programs that addresses food security, climate change, education, and employment as well as peace consolidation. There are currently 14 UN entities and agencies working together with five development banks to leverage coherence, alignment, trust, confidence, and efficiency, key elements of the Funding Compact.[13]

This contribution provides examples of the partnership between the international financial institutions; various United Nations coordination bodies hinged on the role of the UN Resident Coordinator's Office. It shows that regular discussions with the African Development Bank provide opportunities to strengthen co-creation and to share the lessons learned through Program Management

Team, UN Results Groups, and the UN Country Teams. This strategic engagement of the United Nations system with the international financial institutions (IFIs) alongside the government, as part of the Funding Compact implementation, is an indispensable cornerstone of achieving effective and sustainable development outcomes in Cameroon, considering the UN's deep local presence, including in fragile areas, and its logistical expertise which are vital for timely assistance. This collaboration has also increased the consideration of UN agencies for joint advocacy on quality of public spending and for improving the absorption capacity of government projects funded by IFIs. Increased trust led to more resources, with implementation entrusted to UN agencies.

Rounding out the Marketplace of Ideas, is a contribution that focus on '**The UN Funding Compact in practice: Country-level lessons and reflections**' and presents the results of the continued qualitative assessment to explore the effectiveness of the Funding Compact implementation at the country level that is led by Marijana Markotić Andrić and Sergiy Prokhoriv.

They give a short overview of the recent history as the global attention has increasingly turned to the shrinking pool of official development assistance.[14] As the United Nations Development System is being called upon to deliver more ambitious results with fewer and less flexible resources, exposing severe vulnerabilities in how the system is financed and sustained. Amid this constrained landscape, much of the debate centres on the quantity of funding available. Yet in times of austerity, the funding quality, predictability, flexibility, and alignment with system-wide priorities are just as critical.

In this context, the UN Funding Compact, an agreement focused on making funding for UN development activities predictable and flexible, becomes increasingly important. As stated in General Assembly Resolution 71/243, the Funding Compact was launched in 2019 and revitalised in 2024. It represents commitment to a shared responsibility between Member States and the UN with the primary aim of securing predictable and flexible financing for UN development initiatives in support of the 17 Sustainable Development Goals (SDGs).[16]

This qualitative assessment explored the effectiveness of the Funding Compact implementation at the country level with over 70 interviews with government representatives, UN agencies, international financial institutions and Member States in 19 countries across Africa, Europe, Pacific region and South America between February 2024 and March 2025.[17]

The respondents gave their frank views across the diverse country contexts and their answers were collated into several recurring themes. From the need for improved awareness; stronger mutual accountability; more effective coordination including on joint funding instruments; greater transparency to the strategic engagement of non-traditional funding partners. They highlighted that implementation of the UN Funding Compact at the country level reveals both promise and persistent challenges. While its principles are widely supported in theory, awareness gaps, operational barriers, and competing interests often hinder full realisation on the ground.

To strengthen the Funding Compact implementation and enhance the quality and availability of development funding these broad recommendations are proposed (with several sub-points listed in the full text): Strengthening the role of the Resident Coordinator; Improve coordination and incentives; Broadening the funding base; and improve transparency and donor visibility.

Endnotes

1 UNICEF receives voluntary core funding contributions both from governments and through National Committees, which raise un-earmarked funds from resource partners in the private sector (including civil society groups, companies and individual donors) and foundations worldwide. Voluntary core resources constituted 13% of UNICEF's overall income in 2022.
2 The Organisation for Economic Cooperation and Development – Development Assistance Committee (OECD DAC), comprising the 32 major contributors to official development assistance (ODA).
3 Factor analysis is a method to extract latent scores, which is appropriate here because ownership is not directly observable. Ownership is higher when donors perform well on these four indicators.
4 See note 6.
5 Global Partnership for Effective Development Co-operation, 'GPEDC Excel Monitoring Database, 2020', online, https://www.effective-cooperation.org/content/gpedc-monitoring-excel-database (accessed on 13 July 2022).
6 These principles of good partnership behaviour include ownership and alignment, focus on results, inclusive partnerships, and transparency and accountability, Global Partnership for Effective Development Co-operation, 'GPEDC Excel Monitoring Database, 2020', online, https://www.effective-cooperation.org/content/gpedc-monitoring-excel-database (accessed 13 July 2022).
7 United Nations, Sustainable Development Goals, https://www.un.org/sustainable-development/gender-equality/, accessed in June 2025.
8 UN Women, 'Convention on the Elimination of All Forms of Discrimination against Women', online at https://www.un.org/womenwatch/daw/cedaw/text/econvention.htm, accessed in June 2025.
9 United Nations, 'Beijing Declaration and Platform for Action, The Fourth World Conference on Women', online at https://www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20E.pdf, accessed in June 2025.
10 United Nations, Department of Economic and Social Affairs, 'Sustainable Development Goal 5: Achieve gender equality and empower all women and girls', online at https://sdgs.un.org/goals/goal5 accessed in June 2025.
11 Some entities still implement a two-point scale (yes/no) or a three-point scale (0-2 scale) and are transitioning towards the harmonized 4-point GEM scale.
12 United Nations System Chief Executives Board for Coordination, UN Data Standards for systemwide reporting of financial data, https://unsceb.org/sites/default/files/2024-03/Data%20Standards%20March%202024%20edition.pdf, accessed in June 2025.
13 In alphabetical order the Food and Agricultural Organization (FAO), International Fund for Agricultural Development (IFAD), International Labour Organization (ILO), International Organization for Migration (IOM), Office of the United Nations High Commissioner for Refugees (UNHCR), UN Women, UNICEF, United Nations Development Programme (UNDP), United Nations Industrial Development Organization (UNIDO), United Nations Office for Project Services (UNOPS), United Nations Population Fund (UNFPA), World Food Programme (WFP) and the World Health Organization (WHO).
14 OECD, 'International aid falls in 2024 for first time in six years, says OECD', Press release, 16 April 2025, https://www.oecd.org/en/about/news/press-releases/2025/04/official-development-assistance-2024-figures.html, accessed on 5 May 2025.
15 General Assembly Resolution 71/243 on the quadrennial comprehensive policy review of operational activities for development of the UN system, 2019: funding compact, https://shorturl.at/U2pln, accessed on 30 April 2025.
16 United Nations Sustainable Development Group, 'About Funding Compact', online, https://shorturl.at/HR3Ox, accessed on 30 April 2025.
17 The selected countries: Afghanistan, Barbados, Brazil, Cabo Verde, Chile, Dominican Republic, Gambia, Guatemala, Indonesia, Kenya, Liberia, Moldova, Montenegro, Papua New Guinea, Rwanda, Somalia, South Africa, Sri Lanka and Uruguay.

Part One

United Nations resource flows

United Nations resource flows

- Overview
- How is the UN funded?
- Where is UN funding allocated?
- United Nations system-wide financial data: Looking forward

Overview

This report is the latest in the *Financing the United Nations Development System* series, which each year provides a comprehensive overview of financial trends and flows across the United Nations Development System (UNDS). More specifically, Part One aims – through analysis of funding sources, allocation patterns and emerging challenges – to enhance transparency, support informed decision-making, and contribute to a more coherent, predictable financing landscape in support of the 2030 Agenda. The report covers the period 2010–2023, with some figures presenting preliminary 2024 data.

At present, the world is not on track to achieve the Sustainable Development Goals (SDGs) by 2030. Latest estimates place the annual investment gap in developing countries at approximately US$ 4 trillion, a significant increase from the US$ 2.5 trillion gap identified in 2015.[1] This widening shortfall reflects a major shift in funding availability, driven by the broader financial instability caused by proliferating conflicts, rising geopolitical tensions, the COVID-19 pandemic, climate change, food insecurity, mass migration and inflationary pressures.

In 2023, official development assistance (ODA) provided by the Organisation for Economic Co-operation and Development (OECD)'s Development Assistance Committee (DAC) members reached a record high of US$ 223.5 billion.[2] On top of this, non-DAC members that voluntarily reported to the OECD contributed US$ 17.4 billion. These combined ODA financial flows represented just 6% of the estimated US$ 4 trillion annual investment needed to achieve the SDGs by 2030. Preliminary data from the OECD indicates that international aid from official donors declined by 7.1% in real terms in 2024 compared to 2023 – the first decrease following five consecutive years of growth. Looking ahead, recent announcements by some DAC members have prompted concern about the outlook for ODA. OECD simulations project that ODA could decline by between 9% and 17% from 2024 to 2025, depending on the extent of the anticipated DAC member budget cuts under different scenarios.[3]

ODA is delivered through both bilateral channels and multilateral institutions. One of the key multilateral channels for ODA flows is the UNDS, which is comprised of those UN entities promoting and supporting sustainable development in developing countries. These interventions, known as operational activities for development (OAD), include both development and humanitarian assistance. In 2023, contributions to the UNDS amounted to US$ 45.6 billion, or 67% of total UN system revenue.

The first chapter of Part One examines revenue flows to the UN system and UNDS. The UN system consists of a network of entities, each with its own mandate, governance structure, budget and funding sources. Funding for almost all entities is built around four main instruments: 1) assessed contributions; 2) voluntary core contributions; 3) earmarked contributions; and 4) revenue from other activities. **Assessed and voluntary core contributions together form core resources**, which can be allocated at the discretion of each UN entity and its governing body. By contrast, **earmarked funding is designated to specific initiatives or projects**, often guided by donor preference regarding location, thematic focus or expected outcomes. Despite ongoing efforts to enhance the volume and flexibility of UN funding, increases in volume have primarily stemmed from earmarked contributions to humanitarian assistance, while the share of core funding has continued to decline.

It is important to recognise that earmarked contributions vary in terms of flexibility and the extent to which they support coordinated approaches. With this in mind, contributors and UN entities have increasingly turned to single-agency thematic trust funds, global vertical funds and UN inter-agency pooled funds, which aggregate contributions from multiple donors. Such modalities tend to offer greater allocation flexibility compared to tightly earmarked project funding, which can constrain UN entities in responding to evolving needs or pursuing integrated solutions.

The UN system's total revenue in 2023 – including resources for OAD, peace operations, global agenda and specialised assistance – amounted to US$ 67.6 billion. This represents a 9% decrease from the previous year, when it was US$ 74.3 billion: **the first major nominal decline in over a decade**. In real terms, the UN system's total revenue in 2023

was US$ 64.8 billion, a 12.8% drop compared to the previous year after adjusting for inflation and exchange rate fluctuations.[4] Thus, the UN system's purchasing power declined in 2023, reducing operational capacity, increasing budgetary pressures on UN entities, and limiting the ability to effectively respond to national, regional and global priorities.

The second chapter of Part One examines the outflows of the UN system and UNDS, detailing how expenses are distributed among the various UN entities, functions, geographic regions and crisis-affected countries, as well as how they link to the SDGs. Despite being interrelated, revenue and expense volumes do not precisely align in a given fiscal year, with multi-year agreements and the schedule of programme delivery/expense recognition among the factors affecting when inflows and outflows are recorded. In 2023, the UN system's total expenses amounted to US$ 68.5 billion, reflecting a 1.6% increase compared to the previous year. The UNDS accounted for US$ 51.4 billion of this, broken down into US$ 30.8 billion of humanitarian assistance and US$ 20.6 billion of development assistance.

Humanitarian assistance accounted for 45% of total UN system expenses in 2023, up from 36% in 2018, reflecting an upward trend in the funds received to respond to humanitarian needs. Even so, the growth in global humanitarian requirements has outstripped the actual growth in funding. The UN Office for the Coordination of Humanitarian Affairs (OCHA) identified US$ 56.1 billion of funding requirements for 2023, whereas funding towards coordinated plans – humanitarian response plans and flash appeals – was just US$ 25.3 billion. In other words, there was a funding gap of US$ 30.8 billion, or 55%, meaning the identified financial needs to fund global humanitarian needs are far from being fully met.[5]

The UN remains present and committed, delivering support where it is needed most, particularly in terms of the diverse challenges faced by crisis-affected countries or areas. Notably, UN expenses in the world's 39 crisis-affected countries totalled US$ 35.3 billion, representing 52% of the UN system's overall expenses. OAD expenses in the least developed countries (LDCs) were US$ 20.5 billion – representing 30% of the UN system's overall expenses – of which US$ 14.4 billion was for humanitarian assistance and US$ 6.1 billion for development assistance.

UN entities reported over US$ 57.6 billion in 2023 expenses as being aligned with specific SDGs, representing 84% of total UN system expenditure. An additional US$ 9.6 billion was reported against a non-SDG code. The highest volume of expenses was directed towards promoting peace, justice and strong institutions (SDG 16), totalling US$ 12.1 billion, followed by the US$ 11.8 billion allocated to eradicating hunger (SDG 2), and US$ 9.1 billion for ensuring health and well-being (SDG 3). Spending on these three SDG goals together accounted for 48% of the UN system's total expenses in 2023.

The third chapter, prepared by the United Nations Chief Executives Board for Coordination (CEB) Secretariat, outlines the strategic direction and progress of the UN Data Cube strategy 2022–2025 – an initiative aimed at improving the comprehensiveness, quality and value of UN system-wide financial data. As well as highlighting how robust financial data standards and inter-agency coordination are strengthening the UN system's ability to respond to complex global challenges, it examines the implications of emerging trends in funding flows to the multilateral system and system-wide revenue. In doing so, the chapter highlights the importance of strategically approaching UN system wide data through the Data Cube strategy to provide the UN system with the financial insights it needs to achieve the SDGs and deliver on the Pact for the Future amid a uniquely challenging funding environment.

Together, the three chapters offer a comprehensive picture of the UN system's evolving financial landscape, including how UN system and UNDS resources are mobilised and spent. The ultimate aim in presenting this analysis is to bridge the gap between collective global objectives and the financing required to meet them.

Part One — Chapter 1

How is the UN funded?

Chapter 1 focuses on revenue flows to the UN system, with particular attention paid to the UNDS. Towards this end, it sets out 2023 resource volumes, analyses historical trends, and explores existing financing instruments and funding sources. Having detailed the main government contributors, the chapter turns to international financial institutions (IFIs), non-state funding and UN inter-agency pooled funds. It concludes with a review of funding to the UNDS within the broader multilateral development system.

The UN system is a network of organisations, specialised agencies and other bodies, each with its own mandate, governance structure, budget and funding sources. It serves as a platform for collective action on global issues such as peace and security, sustainable development, and human rights. The UNDS is a subgroup of the UN system, constituted by those entities carrying out operational activities for development (OAD) in support of the 2030 Agenda for Sustainable Development – in other words, the UN entities tasked with development and humanitarian activities.

Here, it is important to note that 2023 represents the most recent year for which the full set of consolidated UN financial data is available. While the figures and tables presented in Part One are primarily based on 2023 financial data from the CEB and the Secretary-General's 2025 annual report on implementation of the Quadrennial Comprehensive Policy Review (QCPR),[6] they do also include some preliminary 2024 data from the CEB. These and other data sources used are further defined in Box 2 on page 93.

1.1 Total revenue of the UN system

UN system revenue totalled US$67.6 billion in 2023; a 9% decrease compared to the previous year – the first major nominal decline in over a decade.[7]

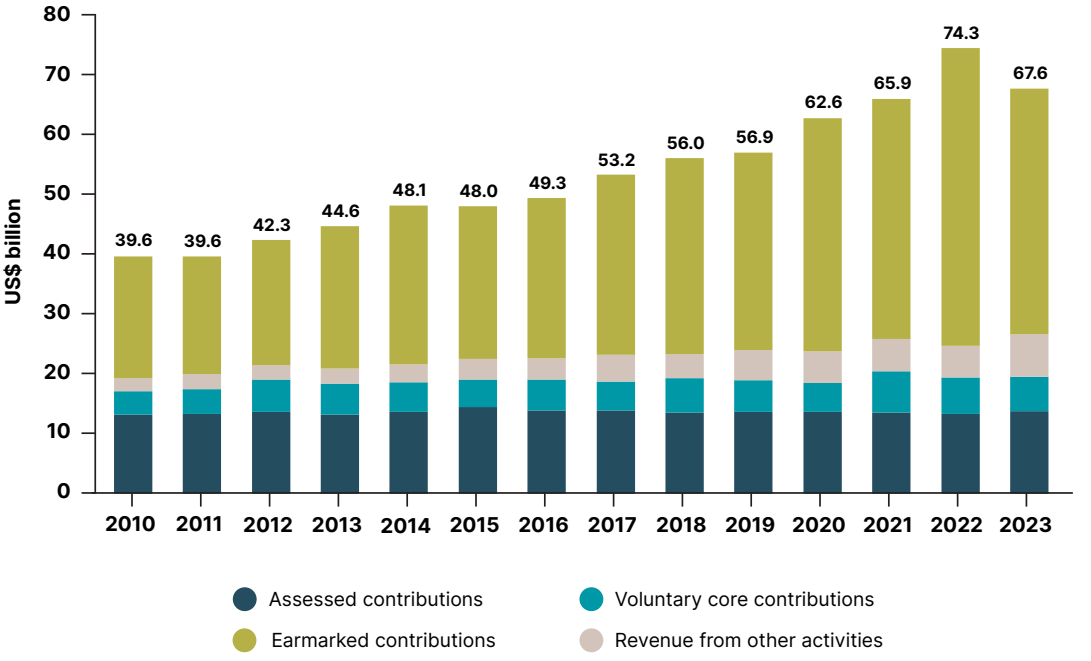
Although each UN entity has a distinct mandate and structure, there are common financing patterns across the UN system, with almost all entities funding their operations through a mix of four main financing instruments: 1) **assessed contributions**; 2) **voluntary core contributions**; 3) **earmarked contributions**; and 4) **revenue from other activities**.

Assessed contributions are mandatory dues that all Member States are required to pay as part of their UN membership. Voluntary core contributions are unearmarked funds provided at the discretion of contributors to support the overall budgets of UN entities. Earmarked contributions are also discretionary, but tied to specific initiatives or projects that often reflect contributor preferences regarding geographic focus, thematic areas or expected outcomes. Revenue from other activities includes income generated through service provision, as well as gains from investments and exchange rate fluctuations. These four instruments are elaborated on in section 1.2.

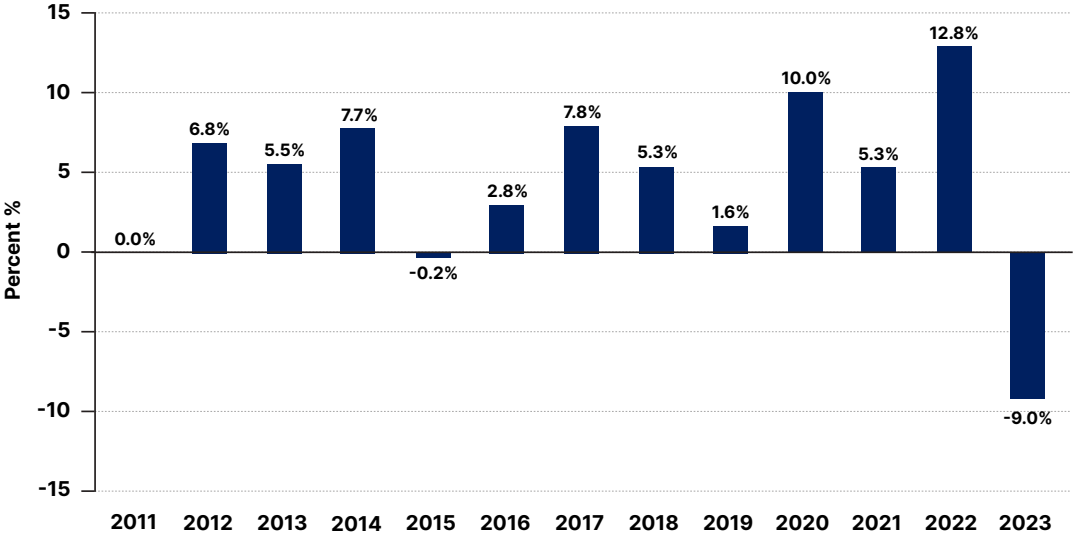
Figure 1 presents two panels illustrating the evolution of total UN revenue over the 2010–2023 period and the corresponding annual percentage change. As can be seen from Panel A, total UN system revenue rose from US$ 39.6 billion

Figure 1: Funding of the UN system, 2010–2023 (US$ billion)

(A) Total revenue by year (US$ billion)



(B) Annual percentage change, 2011–2023



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 111

in 2010 to US$ 74.3 billion in 2022, before declining to US$ 67.6 billion in 2023. The growth seen during this period was primarily driven by increases in earmarked funding. By contrast, assessed and voluntary core contributions – which together constitute the UN's core resources – remained relatively stable volume-wise. Meanwhile, funding from other activities underwent a notable increase from US$ 2.3 billion in 2010 to $7.0 billion in 2023.

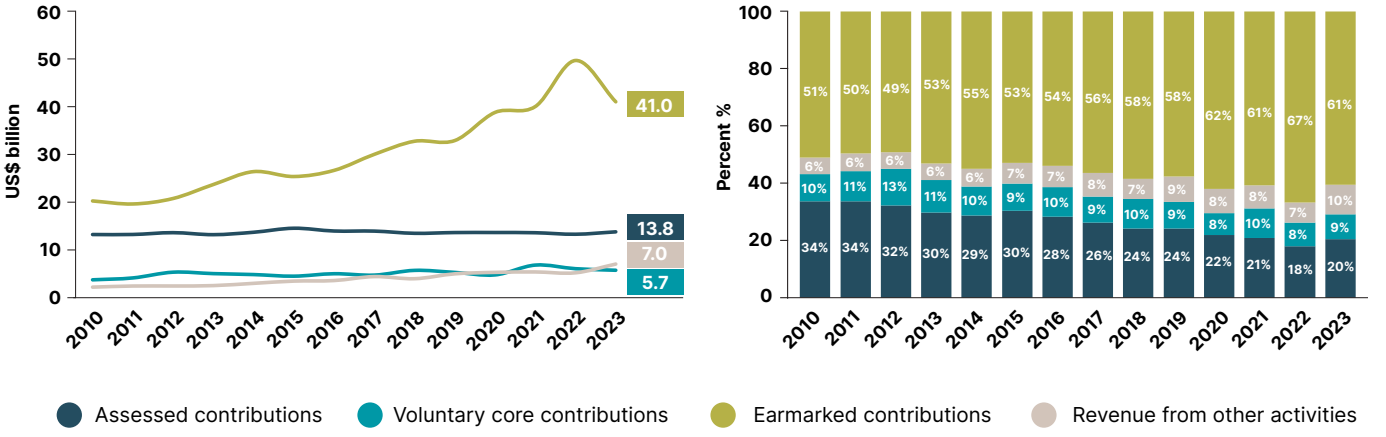
Assessed contributions enjoyed only modest growth in nominal terms between 2010 and 2023, with a cumulative increase of 4% maintaining an annual level of approximately US$ 13–14 billion. This trend reflects the UN funding architecture's transition towards greater reliance on earmarked resources. Although such contributions have helped expand the UN's funding base, they also limit the ability to scale up results, innovate, and undertake long-term strategic planning. Moreover, they diminish the flexibility to respond to emerging risks and priorities.

Panel B of Figure 1 presents the annual percentage change in total UN system revenue from 2011 to 2023. Until 2019, there were only moderate year-on-year growth fluctuations, generally ranging between 0% and 8%. Then, in 2020, total revenue grew 10%, primarily driven by the response to the COVID-19 pandemic. The highest annual increase (12.8%) occurred in 2022, which was atypical from a UN funding perspective, as several major contributors mobilised additional resources through supplemental budgets. A considerable portion of this was to support humanitarian assistance related to the war in Ukraine. By contrast, 2023 marked the steepest decline of the period, with total revenue falling by 9%, largely due to an anticipated reduction in earmarked contributions following the previous year's record high levels.

The left-hand side of Figure 2 presents the evolution in volume of each of the UN system's financing instruments, expressed in US$ billions, while the right-hand side depicts their respective shares of total UN system revenue.

The overall increase in UN system funding has primarily been driven by a sharp rise in earmarked contributions, which have more than doubled since 2010. Although earmarked resources declined by US$ 8.6 billion in 2023 compared to 2022, the new level was still US$ 1 billion higher than in 2021. The share of earmarked contributions relative to total UN system funding grew from 51% to 61% over the

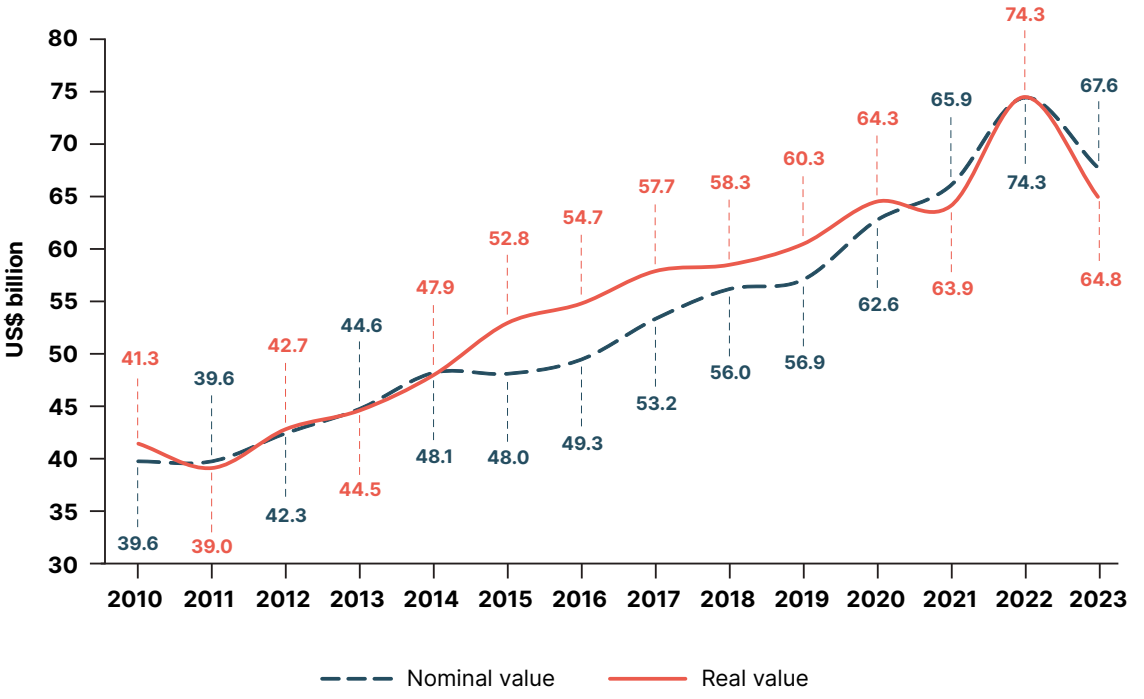
Figure 2: Distribution of UN system funding by financing instrument, 2010–2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 111

Figure 3: UN system funding, 2010–2023: Nominal values at current prices and real values at constant 2022 prices (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and Organisation for Economic Co-operation and Development (OECD).
Note: Deflator for resource flows from OECD-DAC countries (2022=100), which takes into account both inflation and exchange rate movements.
For notes – see page 111

period, with 2022 seeing a peak at 67%. By contrast, core contributions have remained relatively stable in absolute terms, leading to a decline in their share of total UN system funding from 44% in 2010 to 29% in 2023. Meanwhile, revenue from other activities – including service provision and investment income – has grown, accounting for 10% of total UN system revenue in 2023.

Figure 3 – one of the few figures in the report to use constant prices – illustrates the evolution of total UN system funding over the 2010–2023 period, comparing nominal values (current prices) with real values (adjusted for inflation and exchange rate fluctuations to reflect constant purchasing power). While both series exhibit a clear upward trend over the long term, the real value line offers a more accurate reflection of the UN system's purchasing power across time.

In 2023, UN system funding declined to US$ 67.6 billion in nominal terms and US$ 64.8 billion in real terms, indicating not only a contraction in overall financial flows but a notable reduction in purchasing power compared to the previous year. The funding decrease in real terms amounted to US$ 9.5 billion – a 12.8% decline from 2022 – reflecting the diminished effective value of contributions.

1.2 Who is being funded and how?

Having reviewed the historical trends in UN system funding, we now turn to 2023 UN system revenue. Figure 4 illustrates how the US$ 67.6 billion in revenue was distributed among the four financing instrument types. Earmarked contributions enjoyed the largest share, with over 60% of total

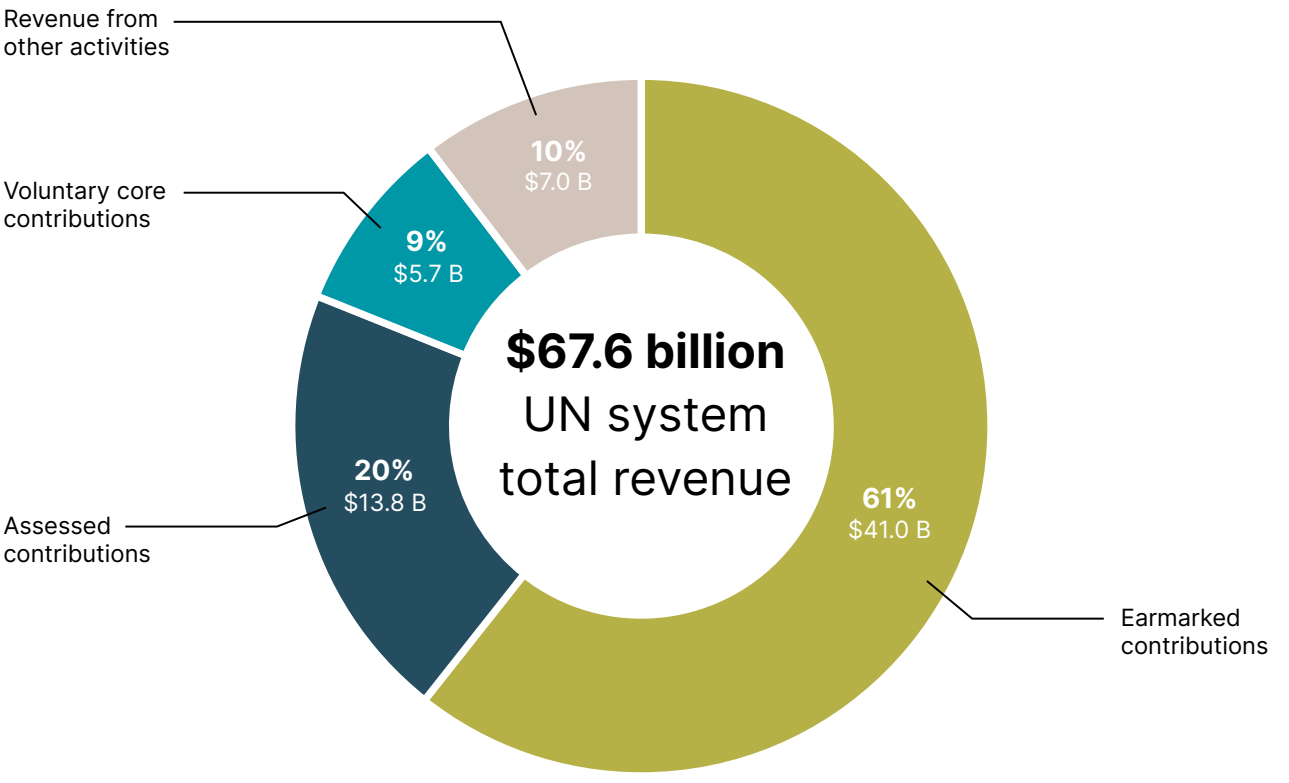
revenue (US$ 41.0 billion), while core resources accounted for 29% of total revenue, comprising US$ 13.8 billion in assessed contributions and US$ 5.7 billion in voluntary core contributions. Finally, revenue from other activities reached an all-time high of US$ 7.0 billion, mainly due to an US$ 1.8 billion increase in revenue earned directly by UN entities, including from investments and exchange rates.

Table 1 presents a breakdown of 2023 revenue by reporting entity and financing instrument, accompanied by sparklines showing the evolution of each entity's total revenue since 2010 (or, where applicable, the year an entity began reporting to the CEB). The five UN entities with the highest revenue in 2023 were, respectively, the World Food Programme (WFP), the UN Children's Fund (UNICEF), the UN Secretariat, the UN Department of Peace Operations (UN-DPO) and the UN Development Programme (UNDP). The table also points to the diversity of funding models across the UN system, with different entities relying on different combinations of the four financial instruments. For example, UN-DPO is primarily funded through assessed contributions, whereas WFP, UNICEF and UNDP rely largely on earmarked contributions.

Assessed contributions

Assessed contributions are mandatory financial commitments assumed by Member States upon joining a UN entity, as defined by treaty obligations.[8] These contributions are calculated using a methodology agreed upon by all Member States of a given UN entity. In the case of the UN Secretariat's regular budget, for example, the scale reflects a country's capacity to pay, based mainly on its share of

Figure 4: Funding of the UN system by financing instrument, 2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 111

Table 1: UN system total revenue by entity and financing instrument, 2010-2023 (US$ million)

Entity	Assessed 2023	Voluntary core 2023	Earmarked 2023	Revenue from other activities 2023	Total revenue 2023	2010-2023
UN Secretariat	3,278	228	2,983	1,057	7,546	3.7B 7.5B
UN-DPO	6,494		336	159	6,990	8.0B 7.0B
CTBTO	132		8	10	151	128.0M 150.5M
FAO	530	44	1,814	11	2,399	1.4B 2.4B
IAEA	460		325	34	819	598.2M 819.3M
IARC	27		22	4	54	45.4M 53.7M
ICAO	87		128	34	249	223.3M 248.5M
ICC	188		24	3	215	169.8M 215.1M
IFAD		349	258	213	820	434.7M 820.0M
ILO	411	17	393	100	921	673.7M 921.0M
IMO	43	18		26	87	74.4M 87.3M
IOM	71	46	3,158	253	3,528	1.2B 3.5B
IRMCT	69			7	76	80.2M 76.2M
ISA	9	1	0	3	12	10.0M 12.5M
ITC	40	3	108	8	160	76.3M 159.5M
ITLOS	13	4	1	1	18	11.7M 18.1M
ITU	153		23	56	231	173.5M 231.1M
OPCW	68		12	3	83	87.7M 83.3M
PAHO	105		234	807	1,147	850.1M 1.1B
UN Tourism	16		11	5	32	25.1M 31.8M
UN Women	10	109	476	24	619	236.2M 619.1M
UNAIDS		153	61	8	223	266.0M 222.5M
UNCCD	8		10	2	21	29.8M 20.6M
UNCDF		5	156	7	168	59.7M 167.6M
UNDP		548	4,822	565	5,934	5.7B 5.9B
UNEP	218	79	557	96	951	395.1M 950.8M
UNESCO	291	62	322	172	847	764.6M 846.7M
UNFCCC	33	0	55	28	116	85.7M 115.7M
UNFPA		364	1,091	223	1,678	890.2M 1.7B
UN-HABITAT	17	4	173	37	231	198.3M 230.7M
UNHCR	50	587	3,947	123	4,707	1.9B 4.7B
UNICEF		1,350	7,144	438	8,932	3.7B 8.9B
UNIDO	79		260	34	373	335.4M 372.9M
UNITAID		151	29	36	215	190.7M 215.3M
UNITAR			11	32	43	20.9M 43.3M
UNODC	35	7	417	71	529	259.4M 529.4M
UNOPS				1,280	1,280	90.5M 1.3B
UNRWA	38	718	737	40	1,533	408.7M 1.5B
UNSSC		5	16	1	23	11.3M 22.6M
UNU		21	32	65	118	61.5M 117.8M
UPU	45		41	30	117	40.0M 116.6M
WFP		624	8,150	350	9,124	4.3B 9.1B
WHO	494	237	2,564	46	3,341	2.3B 3.3B
WIPO	21		10	553	584	310.1M 583.7M
WMO	81	2	30	1	115	99.1M 114.6M
WTO	235		26	3	264	236.7M 264.3M
Total	**13,848**	**5,737**	**40,980**	**7,057**	**67,621**	**39.6B 67.6B**

i) Values are rounded and slight differences in totals may occur. ii) Values shown as zero in the table represent amounts below US$ 1 million.
iii) UNV and UNICRI revenues are included under UNDP and UNODC, respectively.
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 110

global gross national income (GNI), with adjustments made for factors such as debt burden and per capita income. In order to ensure fairness, defined floors and ceilings set out minimum and maximum rates. Despite being reviewed every three years, significant adjustments in the scale of assessments are rare, while interim revisions are only made in the case of a substantial change in a Member State's relative capacity to pay.

A key advantage of assessed contributions is that they provide predictable, sustainable, flexible funding for the UN system, enabling organisational coherence, strategic planning and support for system-wide functions. In addition, they reinforce the UN system's multilateral character and impartiality, ensuring baseline funding for essential operations and allowing core functions to be carried out independently of donor preferences.

Table 2 provides an overview of assessed contributions to the UN system by entity, highlighting absolute volumes for 2022 and 2023, as well as the share of assessed contributions within each entity's 2023 revenue. These figures are accompanied by sparklines illustrating the evolution of assessed funding since 2010 (or the year the entity began reporting to the CEB).

In 2023, total assessed contributions to the UN system amounted to US$ 13.8 billion, reflecting a modest increase of US$ 474 million compared to 2022. This growth was partially due to the payment of outstanding arrears. Assessed contributions remain a critical source of funding for several UN entities, with UN-DPO receiving the largest volume in 2023: US$ 6.5 billion, representing 93% of the entity's total revenue. Four other UN entities also received over 85% of their funding from assessed contributions in 2023: the Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO), the International Criminal Court (ICC), the International Residual Mechanism for Criminal Tribunals (IRMCT), and the World Trade Organization (WTO). As entities tasked with upholding international legal and normative frameworks, they benefit from stable, predictable, impartial funding that can ensure continuity of operations and safeguard their independence. The UN Secretariat, meanwhile, received US$ 3.3 billion, equivalent to 43% of its revenue.

Voluntary core contributions

Voluntary core contributions are untied, unrestricted funding – whether monetary or in-kind – that UN entities can allocate flexibly in line with their strategic priorities. They are termed 'voluntary' because they are provided at the discretion of the contributor, and 'core' because they play a crucial role in bridging funding gaps and enabling entities to respond to emergent crises. Unlike assessed contributions, voluntary core funding can be reduced, withheld or suspended at any time, which poses challenges for planning. In contrast to earmarked funding, and similar to assessed contributions from the perspective of the intended objective, voluntary core contributions are not linked to specific projects, outcomes or locations. This makes them especially valuable for supporting normative work, as well as strengthening institutional capacity and system-wide coherence.

In 2023, voluntary core contributions across the UN system amounted to US$ 5.7 billion, or 9% of the US$ 67.6 billion in overall revenue (see also Figure 4 on page 40 and Table 1 on page 41). Two UN entities – Unitaid and the Joint United Nations Programme on HIV and AIDS (UNAIDS) – stand out for the high proportion of voluntary contributions within their overall funding, at 70% and 69% respectively.[9] This heavy reliance on voluntary contributions underscores the degree to which their roles in the global health architecture depend on a sustained commitment to voluntary funding.

As in previous years, a small number of UN entities received the lion's share of voluntary core contributions in absolute terms, reflecting both their institutional mandates and donor priorities. UNICEF received the highest volume of voluntary core funding at US$ 1.4 billion – a number that includes contributions from governments, as well as unearmarked funds provided by UNICEF National Committees.[10] The UN Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) followed with US$ 717.6 million,[11] while WFP received US$ 623.6 million, including funds to the Immediate Response Account (IRA). These flexible funds enabled WFP to respond to multiple, simultaneous hunger crises by realigning its operations to address emerging needs.[12]

The volatility in voluntary contribution volume can partly be attributed to the fact that when reporting their audited

Table 2: Assessed contributions to the UN system by entity, 2010-2023 (US$ million)

Entity	2022	2023	Share of total revenue 2023	2010–2023
UN Secretariat	3,131	3,278	**43%**	2.2B 3.3B
UN-DPO	6,344	6,494	**93%**	7.8B 6.5B
CTBTO	130	132	**88%**	119.2M 132.3M
FAO	489	530	**22%**	507.5M 529.8M
IAEA	415	460	**56%**	392.2M 460.5M
IARC	24	27	**50%**	25.2M 26.7M
ICAO	84	87	**35%**	77.5M 87.0M
ICC	161	188	**87%**	167.3M 188.0M
ILO	410	411	**45%**	408.8M 410.6M
IMO	40	43	**50%**	42.8M 43.3M
IOM	59	71	**2%**	58.6M 70.8M
IRMCT	79	69	**90%**	79.3M 69.0M
ISA	7	9	**69%**	7.4M 8.6M
ITC	38	40	**25%**	34.6M 40.3M
ITLOS	13	13	**71%**	11.5M 12.9M
ITU	138	153	**66%**	135.4M 152.8M
OPCW	70	68	**82%**	71.1M 68.4M
PAHO	105	105	**9%**	98.3M 105.3M
UN Tourism	16	16	**50%**	16.6M 15.8M
UN Women	9	10	**2%**	7.2M 10.5M
UNCCD	9	8	**40%**	9.3M 8.2M
UNEP	211	218	**23%**	198.9M 217.7M
UNESCO	270	291	**34%**	353.0M 290.5M
UNFCCC	36	33	**28%**	30.5M 32.8M
UN-HABITAT	17	17	**7%**	12.2M 16.6M
UNHCR	84	50	**1%**	39.6M 49.6M
UNIDO	76	79	**21%**	85.2M 78.7M
UNODC	34	35	**7%**	31.0M 34.7M
UNRWA	35	38	**2%**	27.9M 38.1M
UPU	41	45	**39%**	37.4M 45.3M
WHO	496	494	**15%**	472.6M 494.1M
WIPO	19	21	**4%**	18.3M 21.1M
WMO	74	81	**71%**	65.7M 81.3M
WTO	212	235	**89%**	202.1M 234.9M
Total	**13,375**	**13,848**	**20%**	**13.3B 13.8B**

i) Values are rounded and slight difference in totals may occur.
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 110

financial statements and financial data to the CEB, UN entities must recognise revenue on an accrual basis, in accordance with the International Public Sector Accounting Standards (IPSAS). Thus, the full value of unconditional multi-year contribution arrangements must be recognised upon signature. Here, it should be noted that some UN entities recognise revenue on a cash basis in management publications, such as the funding compendiums (for further details, see Box 1 on page 92).

Earmarked contributions and degrees of earmarking

Earmarked funding is also provided at the discretion of the contributor. Such resources are, however, designated for specific initiatives or projects, often guided by donor preferences regarding location, thematic focus or expected outcomes. As shown in figures 1 and 2, these contributions have been the primary driver of the overall growth in UN system funding, doubling from US$ 20.3 billion in 2010 to US$ 41.0 billion in 2023. This trend reflects a broader shift in donor preferences towards contributions being more visible and subject to greater direction. As discussed in section 1.1, earmarked contributions to the UN system declined by US$ 8.6 billion in 2023 compared to 2022, but were nevertheless US$ 1 billion higher than in 2021. These fluctuations underscore the volatile nature of this funding stream.

Table 3 presents an overview of earmarked contributions to the UN system by entity, showing the absolute amounts for 2022 and 2023, the share of earmarked funding within each entity's total 2023 revenue, and sparklines illustrating the evolution of this funding since 2010 (or since the year the entity began reporting to the CEB).

More than three-quarters of the funding received by 12 of the UN entities depicted in Table 3 was earmarked. The International Organization for Migration (IOM), the United Nations Institute for Training and Research (UNITAR), and the United Nations Capital Development Fund (UNCDF) each received 90% or more of their funding in this way. In the case of these three entities, not only do they mainly deliver targeted services or technical assistance at the request of Member States, their work is closely aligned with clearly defined outcomes. For example, as the leading intergovernmental organisation in the field of migration, IOM frequently operates in some of the world's most complex emergency settings, prompting donors to earmark contributions for specific countries, migration flows or emergency humanitarian responses.

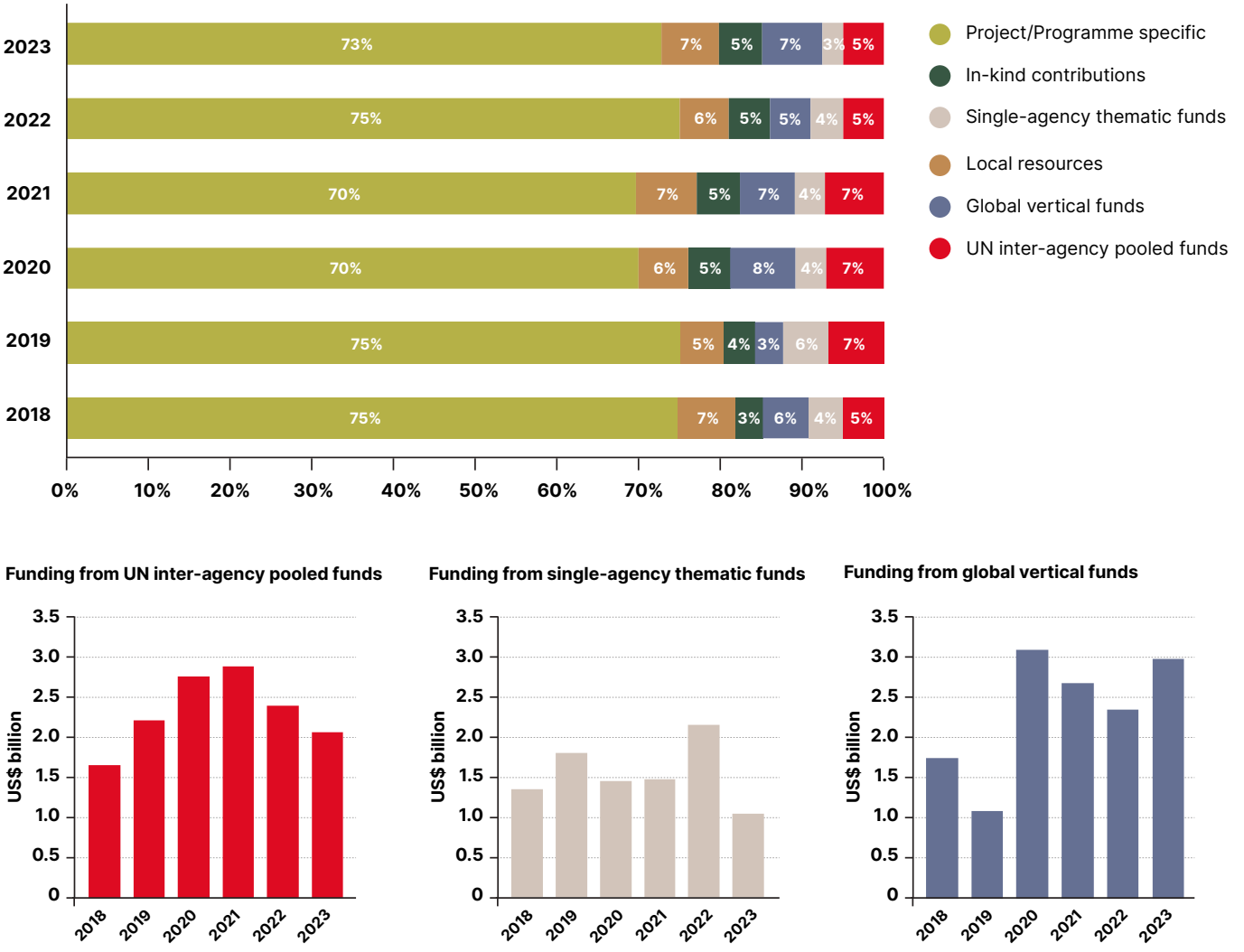
Despite a 40% decline in earmarked contributions – from US$ 13.7 billion in 2022 to US$ 8.2 billion in 2023 – WFP remained the largest recipient of earmarked resources in absolute terms. In 2023, 89% of WFP's total revenue was tied to specific purposes, underscoring the entity's central role in emergency and humanitarian response, with funding often tightly linked to specific crises or geographic priorities. UNICEF received the second-highest volume of earmarked funding, with contributions ranging from tightly earmarked resources to those earmarked with a greater degree of flexibility, to softly earmarked pooled or thematic funds. Notably, 53% of UNICEF earmarked funding in 2023 was allocated to 15 countries.[13]

As the dominant form of financing across much of the UN system, earmarked funding has played a crucial role in responding to recent crises. While this modality enhances resource availability and donor visibility, it raises concerns about financial vulnerability and reporting burdens, as earmarked contributions tend to be less predictable, more volatile and more transaction-intensive than core funding.[14]

In response to these challenges, joint commitments between Member States and UN entities, such as the Grand Bargain (focused on humanitarian assistance) and the Funding Compact (focused on development assistance), have sought to promote a more balanced, sustainable financing approach. Under these frameworks, UN entities have pledged to improve operational effectiveness, transparency and accountability beyond short-term measures. At the same time, donors have committed to increasing funding flexibility and supporting a more equitable distribution between earmarked, softly earmarked and core resources.

Regardless of whether contributions are directed towards a specific entity or an inter-agency pooled fund, or whether they support a particular country, group of countries or thematic area, there remains scope for making them as flexible as possible when advancing a particular plan or programme.[15] Earmarked contributions can vary significantly in terms of flexibility, impact and the ability to support

Figure 5: Earmarked contributions to the UN system by type, 2018–2023 (percentage share of total earmarked contributions)



Source: Chief Executives Board for Coordination (CEB).
Note: Percentages represent the share of total earmarked contributions for the respective year.
For notes – see page 112

coordinated approaches. The horizontal bars in Figure 5 show the percentage breakdown of contributions by earmarked type from 2018 to 2023. Each category offers a different degree of flexibility, ranging from the more tightly earmarked in the left-hand side to the more flexible modalities on the right. Definitions and characteristics of these earmarked funding types are provided in Box 3 on page 95.

Despite the commitments made in the 2019 Funding Compact, the figures show a persistent imbalance in the earmarked funding landscape between 2018 and 2023. Project- or programme-specific contributions dominated over the period, accounting for 70% or more of earmarked funding each year. By contrast, thematic and pooled funding modalities remained in single digits. UN inter-agency pooled

Table 3: Earmarked contributions to the UN system by entity, 2010-2023 (US$ million)

Entity	2022	2023	Share of total revenue	2010–2023
UN Secretariat	3,137	2,983	40%	1.4B 3.0B
UN-DPO	338	336	5%	33.2M 336.3M
CTBTO	5	8	6%	6.7M 8.3M
FAO	2,312	1,814	76%	891.3M 1.8B
IAEA	270	325	40%	201.8M 325.0M
IARC	27	22	41%	18.1M 22.0M
ICAO	95	128	52%	128.8M 128.1M
ICC	9	24	11%	2.0M 24.4M
IFAD	212	258	31%	80.2M 257.8M
ILO	383	393	43%	248.4M 393.5M
IMO			0%	10.5M 14.2M
IOM	2,735	3,158	90%	1.1B 3.2B
ISA		0	2%	291.3K
ITC	95	108	68%	40.0M 108.3M
ITLOS	1	1	3%	252.6K 509.6K
ITU	15	23	10%	11.6M 22.7M
OPCW	15	12	15%	13.8M 12.1M
PAHO	267	234	20%	741.0M 234.5M
UN Tourism	12	11	35%	8.3M 11.1M
UN Women	428	476	77%	102.6M 476.2M
UNAIDS	59	61	27%	33.8M 61.0M
UNCCD	11	10	48%	20.5M 10.0M
UNCDF	184	156	93%	46.7M 156.2M
UNDP	4,389	4,822	81%	4.3B 4.8B
UNEP	592	557	59%	174.1M 557.4M
UNESCO	328	322	38%	322.8M 321.6M
UNFCCC	39	55	48%	38.0M 55.2M
UNFPA	1,111	1,091	65%	357.2M 1.1B
UN-HABITAT	149	173	75%	165.9M 173.2M
UNHCR	5,154	3,947	84%	1.5B 3.9B
UNICEF	8,700	7,144	80%	2.7B 7.1B
UNIDO	251	260	70%	228.5M 259.9M
UNITAID	55	29	13%	2.5M 28.6M
UNITAR	42	43	100%	19.3M 43.3M
UNODC	376	417	79%	237.7M 417.0M
UNRWA	440	737	48%	12.8M 737.3M
UNSSC	14	16	73%	6.7M 16.4M
UNU	22	32	27%	37.0M 32.1M
UPU	24	41	35%	20.9M 41.3M
WFP	13,694	8,150	89%	3.8B 8.2B
WHO	3,621	2,564	77%	1.4B 2.6B
WIPO	9	10	2%	9.6M 9.9M
WMO	26	30	26%	24.7M 30.0M
WTO		26	10%	25.9M
Total	**49,648**	**40,980**	61%	20.3B **41.0B**

i) Values shown ass zero represent amounts less than US$ 1 million. ii) UNV and UNICRI are included under UNDP and UNODC, respectively.
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 110

funding is a trusted instrument that provides flexible, predictable resources; leverages new funding sources; promotes coherence; and strengthens collaboration. Despite being a key component of the UN funding landscape, however, it accounted for only a modest share of the earmarked portfolio during the period, fluctuating between 5% and 7%.[16] The new 2024 Funding Compact calls for 30% of earmarked Member State contributions for development activities to be channelled through UN inter-agency pooled funds by 2027.

The column figures in Figure 5 show the volume of earmarked resources UN system entities have received through, respectively, inter-agency pooled funds , single-agency thematic funds and global vertical funds from 2018 to 2023. The average annual revenue from global vertical funds nearly doubled in the period 2020–2023 (US$ 2.8 billion) compared to the 2018–2019 average (US$ 1.4 billion), reflecting a sustained increase in this funding modality's use within the UN system.[17] In 2023, three entities – UNDP, UNICEF and the World Health Organization (WHO) – accounted for 79% of the UN system's total revenue from global vertical funds. Adding the Food and Agriculture Organization (FAO) into these calculations increases the proportion to 85%.

Revenue from other activities

The remaining revenue streams are grouped under the 'revenue from other activities' category. This encompasses income received by UN entities that cannot be classified as a 'contribution' under their accounting policies and is reported across three types: 1) other revenue – specific to the UN entity; 2) other revenue – other UN entities; and 3) other revenue – external to the UN. The first category consists of financial gains resulting from investments, exchange rate fluctuations, and proceeds from the transfer of property, plants or equipment. The second and third categories capture, respectively, revenue earned from services provided on behalf of other UN entities or external parties, such as governments or organisations outside the UN system.[18]

In 2023, total revenue from other activities amounted to US$ 7.0 billion, representing 10% of total UN system revenue – a US$ 1.8 billion increase on the US$ 5.2 billion received in 2022 (see also Figure 2). Three UN entities received 70% or more of their funding from this financial instrument: the Office for Project Services (UNOPS), the World Intellectual Property Organization (WIPO) and the Pan American Health Organization (PAHO). These entities are notable within the UN system for being (almost) entirely self-financed.

UNOPS generated its entire reported income (US$ 1.3 billion) from providing infrastructure, procurement and project management services to UN entities and other stake-holders, while WIPO received 95% of its total income from fee-based services offered to users of global intellectual property systems.[19] PAHO, for its part, obtained 70% of its revenue by providing procurement services for vaccines and public health supplies.

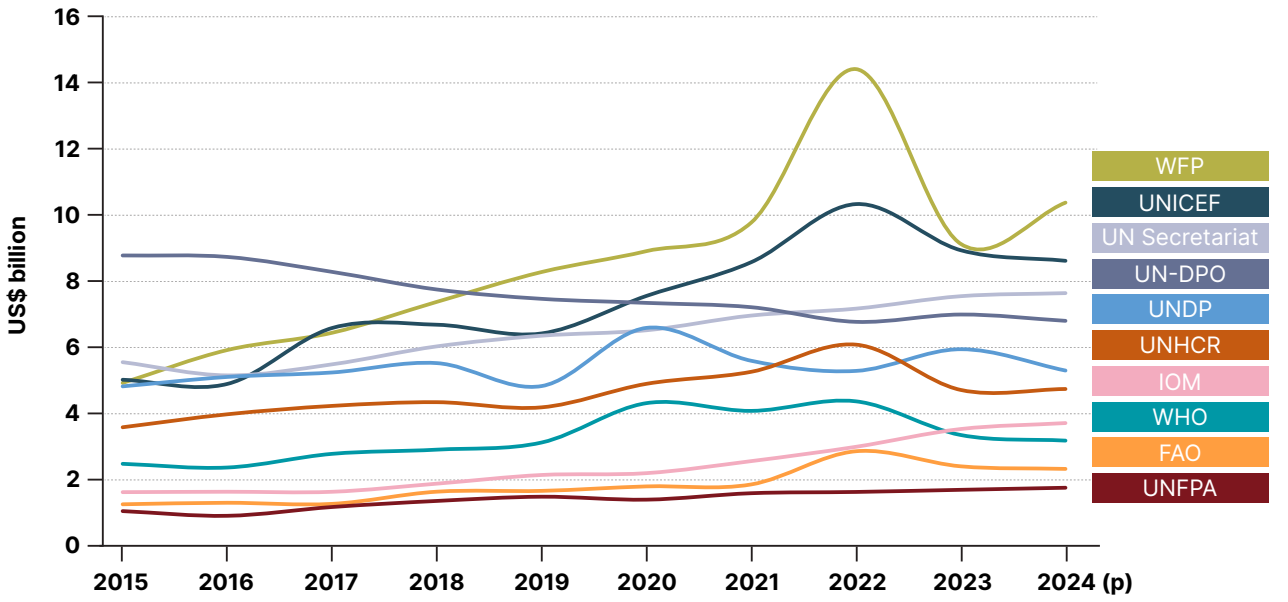
Preliminary 2024 revenue data

The ongoing shifts in the international funding landscape have led to persistent revenue constraints for UN entities since 2023. Figure 6 presents the annual nominal revenue of selected UN entities from 2015 to 2024. It is the only figure in Chapter 1 that includes preliminary 2024 revenue data, which was subject to verification at the time this report was prepared.

On average, the total revenue of the ten selected entities grew at a compound annual growth rate of 3.8% over a nine-year period, increasing from US$ 39.0 billion in 2015 to US$ 54.4 billion in 2024. Between 2023 and 2024, total revenue across these entities increased marginally by US$ 217 million, or 0.4%. While the aggregate trend points to modest growth, only half reported an increase in revenue. The largest absolute increase was observed in the WFP, whose funding rose by over US$ 1.2 billion and accounted for most of the net growth among the group. Other entities with rising revenue include the UN Secretariat, UNHCR, IOM and UNFPA, marking a continued prioritization of humanitarian operations.

WFP recorded in 2024 the highest annual growth rate, with a 14% increase. This brought its total revenue to US$ 10.4 billion, representing the second-highest level of funding on record. Of this total, US$ 9.8 billion came from contribution revenue, covering only 54% of WFP's operational needs which reached US$ 18.2 billion in 2024,

Figure 6: Total revenue of select UN entities, 2015–2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

Note: Data based on information reported to the CEB in accordance with IPSAS and therefore reflects the full value of funding agreements at the time they are signed. The 2024 data, submitted through the 2025 CEB reporting exercise, is preliminary.

For notes – see page 112

as reported in the WFP Annual Performance Report.[20] The revenue increase was driven by higher contributions from several donors, most notably the US, which represented 45% of WFP's total contribution revenue for the year.[21]

UNDP's total revenue amounted to US$ 5.3 billion — corresponding to a US$ 640 million decrease from US$ 5.9 billion in 2023. This 11% decline represents a reversal from the previous year, when UNDP's total revenue had increased by 12%, driven primarily by higher levels of earmarked voluntary contributions.

UN-DPO is the only entity among the ten depicted in Figure 6 that experienced a steady decrease in revenue between 2015 and 2024, at a compound annual decline rate of 2.8%. This reduction is in part attributed to the closure or transitioning of UN peacekeeping missions. By contrast, IOM—which serves as a front-line agency responding to global displacement crises—recorded the highest compound annual growth rate among the entities, with 9.8% over the same period.

Between 2022 and 2023, UNICEF and UNHCR each faced a sharp revenue decline of US$ 1.4 billion in revenue, with no meaningful recovery in 2024. UNHCR recorded a modest increase of US$ 29 million in 2024, while UNICEF faced a further contraction of US$ 321 million. According to its 2024 annual report, anticipated funding cuts led to the scaling-back of programmes in key operations, limiting its ability to reach millions of children in extreme need. Similarly, UNHCR faced significant funding shortfalls; for the first time in 2024, its available funds covered less than half of the needs identified.[22]

Against this backdrop of growing needs and increasingly constrained resources, several UN entities had to recalibrate their 2024 budgets, adjusting budgeted corporate and operational activities and making difficult trade-offs.

1.3 Who funds the UN?

Having reviewed UN system funding by entity and financial instrument, we now turn to the sources of this funding. Figure 7 presents a breakdown of the UN system's total revenue for 2023 (US$ 67.6 billion) by contributor type. As can be seen, the UN system is financed by a diverse range of partners, including governments; multilateral financing mechanisms and institutions; private sector entities; foundations; and other non-state funding. Additionally, a portion of revenue is derived from activities not attributable to a specific contributor, such as investments or currency exchange rate gains.

Governments remain the primary source of funding for the UN system. In 2023, direct government contributions accounted for 69% of UN system revenue, or US$ 46.4 billion – a US$ 7.4 billion decrease compared to 2022 and roughly 3% below the average for the 2015–2023 period. Within this category, OECD-DAC members contributed US$ 36.9 billion, representing 55% of total UN revenue, and non-OECD-DAC governments US$ 9.4 billion, or 14% of the total. A further US$ 12.5 billion, equivalent to 18% of total revenue, came via multilateral funding channels, such as the European Union and inter-agency pooled funds, which are also largely government financed. These figures underscore the central role that governments continue to play in financing the UN system (see also Figure 7).

Revenue from Member States

Figure 8 illustrates the composition and overall volume of UN system contributions in 2010, and from 2019 to 2023, disaggregated by tiers of government contributors, the EU, and other contributor types. It provides insight into both the evolution of total funding and the distribution between contributor groups.

The United States is the top contributor to the UN system. In 2022, it provided a total of US$ 18.1 billion, an increase of US$ 5.6 billion compared to the previous year. In 2023, contributions declined to US$ 13.0 billion – US$ 5.1 billion less than 2022 but still US$ 0.5 billion higher than in 2021. More than 60% of the US's 2023 funding was directed at four UN entities, with WFP receiving the largest share of funding at 24% (US$ 3.1 billion), down from 40% in 2022. UNHCR, the UN Refugee Agency, received 15% (US$ 1.9 billion), up from 12% the previous year; UN-DPO 13% (US$ 1.8 billion), compared to 10% in 2022; and IOM 11% (US$ 1.4 billion), more than doubling the 5% share it received the previous year.

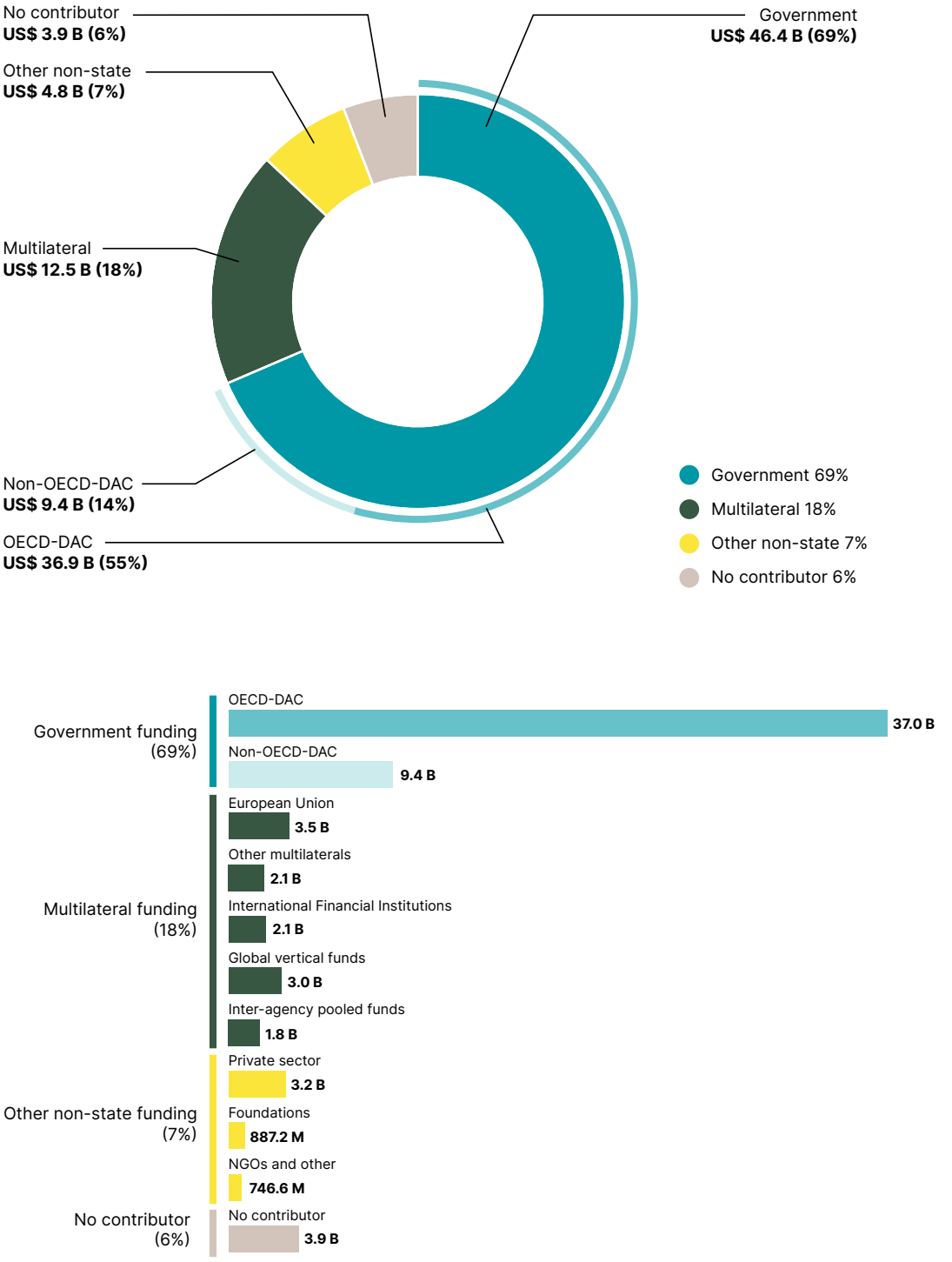
The top five contributors, represented by the two left-most segments in Figure 8's bars, collectively accounted for 38% of total contributions in 2023, a similar level to 2010 (39%). When expanded to include the top ten contributing governments, it can be seen that this larger group has consistently provided about half the UN system's total revenue throughout the 2019–2023 period. As of 2023, their combined share stood at 48%. This sustained concentration highlights the UN system's continued dependency on a relatively small group of major donors.

The top ten Member State contributors have remained largely consistent since 2015, the year in which China – the only non-OECD-DAC country among them – emerged as part of the group. Figure 9 presents the top government contributors to the UN system in 2023, ranked by both absolute contributions (in US$ billions) – consisting of contributions reported by UN entities to the CEB, as well as those provided via inter-agency pooled funds – and contributions relative to each country's gross national income (GNI). This dual perspective allows for an evaluation of not only the scale of financial support, but the proportional effort made by each Member State in relation to their economic capacity.

The United States was the top contributor to the UN system in 2023, substantially ahead of all the other donors in absolute terms. When measured as a share of GNI, however, its contribution stands at 0.05%, reflecting a smaller proportion of national income allocated to UN funding compared to other major donors. By contrast, although Norway, Sweden and the Netherlands do not rank among 2023's top five donors in absolute terms, they were the leading contributors in terms of share of GNI, at 0.32%, 0.18% and 0.16% respectively.

During the 2010–2023 period, Germany, Japan and the United Kingdom consistently ranked among the top 5 contributors to the UN system in absolute terms. Germany has held the second position since 2016, and in 2023 its contribution amounted to 0.12% of its GNI. It is also worth

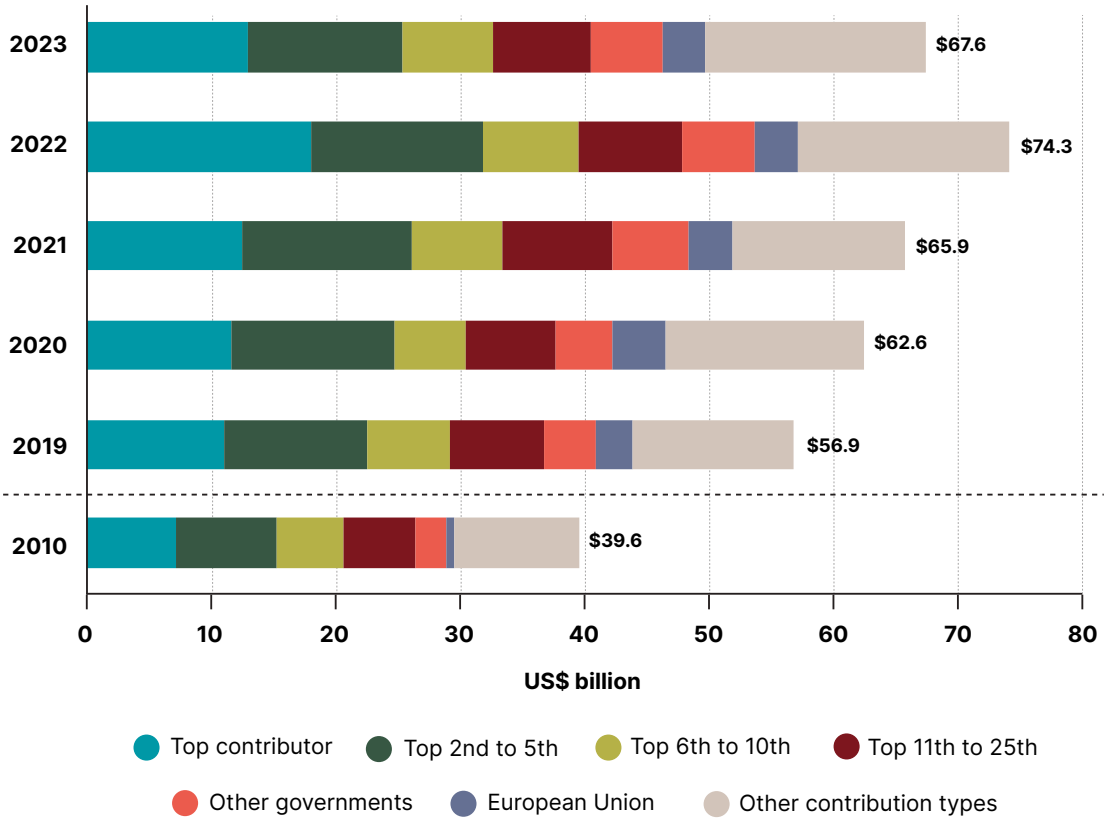
Figure 7: Funding sources for the UN system, 2023



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 112

Figure 8: UN system funding by Member States and other contributors, 2010–2023 (US$ billion)



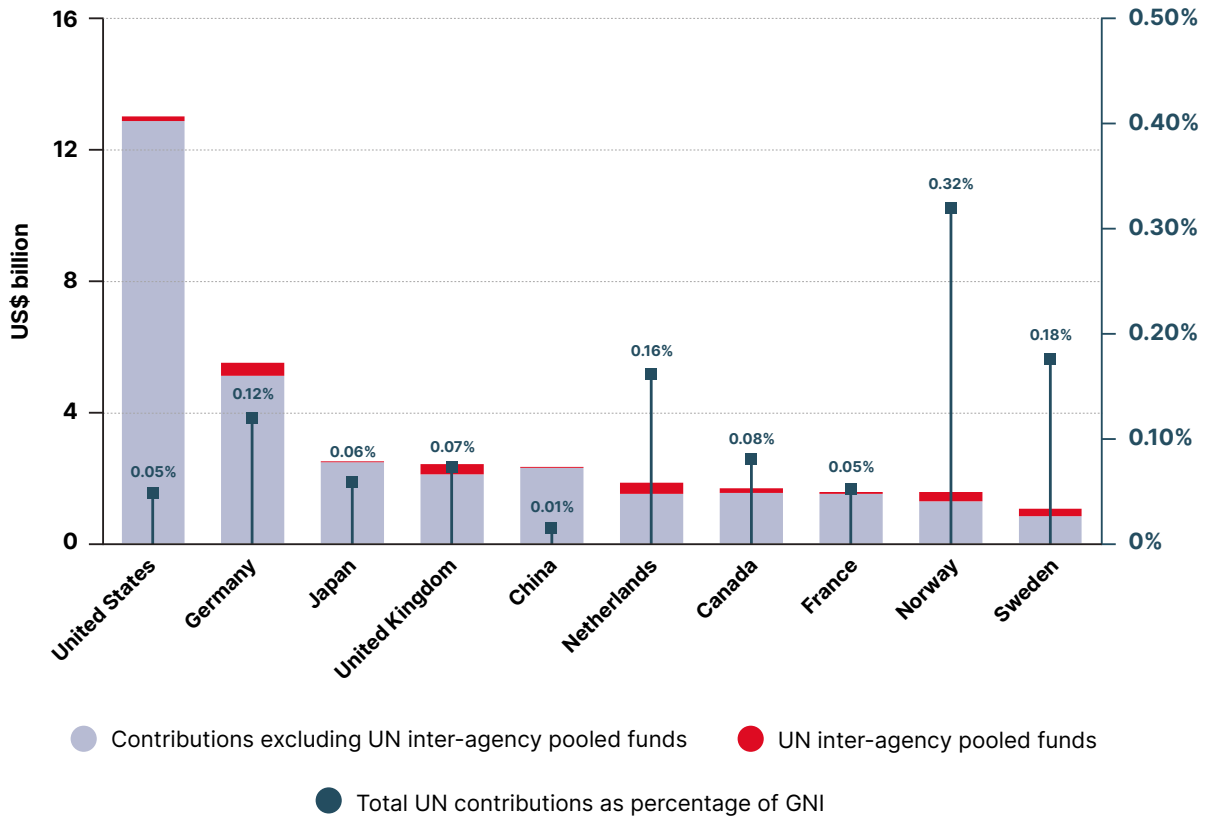
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 112

noting that, having been the 14th largest contributor to the UN system in 2010, China has ranked fifth every year since 2019 (except for 2021, when it ranked sixth). These various contributions, in conjunction with those from Canada and France, are indicative of strong policy commitments to international cooperation and multilateral financing through the UN.

Returning to Figure 8, contributions from the top 11th to 25th donors, along with the segment representing 'other governments', have fluctuated from year to year. Combined, they increased from US$ 8.2 billion in 2010 to US$ 13.6 billion in 2023, representing 20% of total UN system revenue. This points to the widespread engagement of emerging economies and Member State contributors in supporting the UN's work.

Revenue provided by non-Member State contributors nearly doubled over the same period, rising from US$ 10.7 billion in 2010 to US$ 21.2 billion in 2023. Within this group, the EU – a political and economic union of 27 member states – increased its contributions from US$ 0.7 billion in 2010 to $3.5 billion in 2023. While the EU is not a UN Member State, it holds enhanced observer status at the UN General Assembly and is a critical partner in achieving the UN system's global mandates. EU contributions to the UN Secretariat and various UN agencies are examined further in the next section.

Figure 9: Top Member State contributors to the UN system, 2023 (US$ billion and percentage share of GNI)



Source: Chief Executives Board for Coordination (CEB), UN Pooled Funds Database, and UN Statistics Division (UNSD).
For notes – see page 112

Revenue from multilateral channels

The UN system is also funded by a diverse set of multilateral institutions and funding mechanisms that are, in turn, primarily financed by governments. The EU is funded entirely by its member states, while IFIs such as the World Bank and the International Monetary Fund (IMF) rely on member contributions, bond issuance and borrowing arrangements. In 2023, 93% of the total contributions received by UN inter-agency pooled funds – another multilateral channel – were provided by governments.

The EU acts as a significant financial partner to the UN system. Given that it is, legally and structurally, a political and economic union of member states, the EU does not typically provide assessed or voluntary core contributions to the UN system. It does, however, channel significant levels of earmarked funding to UN entities. Figure 10 illustrates the levels of EU funding to the UN system, including resources provided through UN inter-agency pooled funds, for 2010 and 2015–2023. The data includes a panel showing the distribution of 2023 contributions by main recipient entities. As can be seen, EU contributions increased substantially between 2010 (US$ 0.7 billion) and 2018 (US$ 3.9 billion), before reaching a 2020 peak of US$ 4.6 billion in response to global needs arising from the COVID-19 pandemic. From 2021 to 2023, contributions

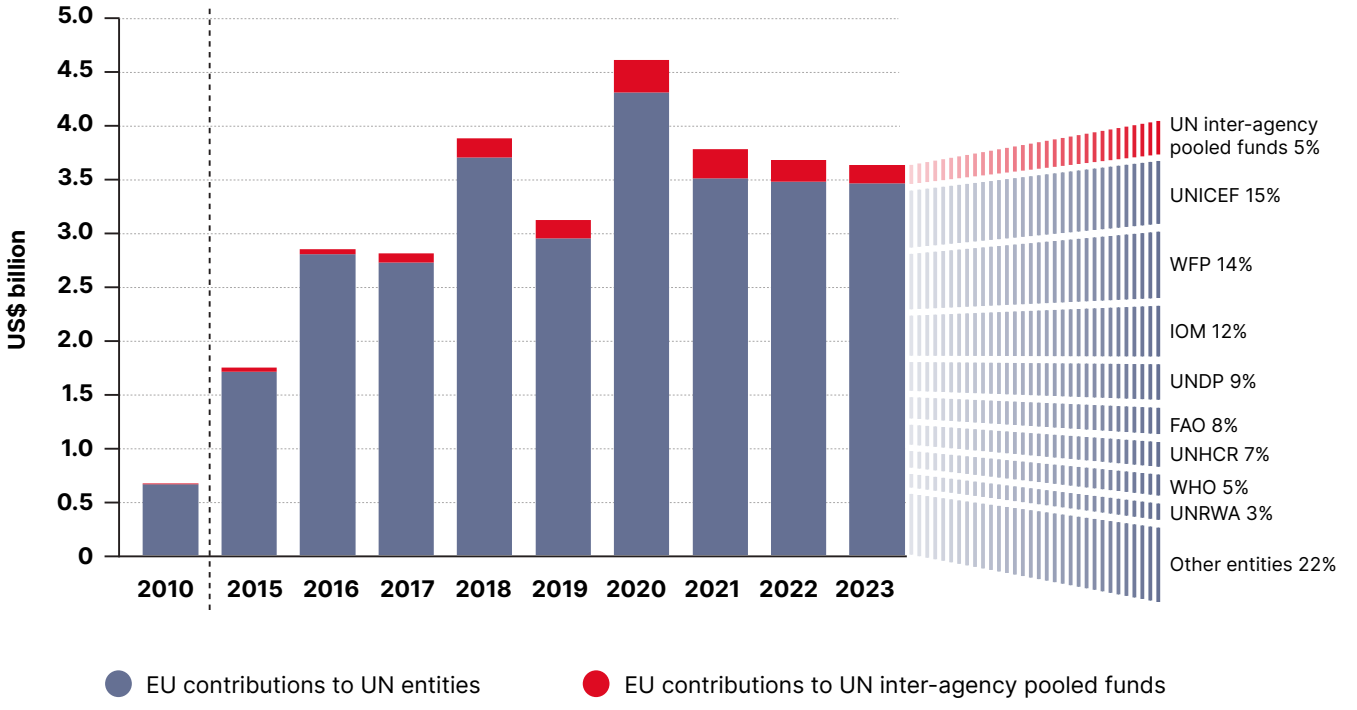
remained largely stable at approximately US$ 3.6–3.7 billion per year, reflecting sustained engagement amid ongoing global financial pressures.

EU funding to the UN is almost entirely allocated towards humanitarian and development assistance, with UNICEF, WFP and IOM together receiving 41% of total EU funding in 2023. The EU is also one of the main funding partners for UN inter-agency pooled funds, providing US$ 166 million in 2023 – equivalent to 5% of the EU's total contributions to the UN system.

Global vertical funds represent another major source of multilateral funding to the UN system. Similar to UN inter-agency pooled funds, global vertical funds are multi-stakeholder platforms with a targeted programmatic focus and diverse funding sources. Such funds reflect a growing trend among major contributors towards earmarking non-core resources for specific purposes,[23] typically supporting clearly defined development domains conducive to demonstrable outcomes. Their governance structures are mixed, involving governments and – in some cases – civil society and the private sector.

While vertical funds are not directly administered by UN entities, and the UN does not play a lead role in fund allocations, UN entities do receive resources as implementing partners. The UN system received US$ 3.0 billion through global vertical funds in 2023, with three World Bank-administered funds – the Global Fund to Fight AIDS, Tuberculosis and Malaria; Gavi, the Vaccine Alliance; and the Global Environment Facility (GEF) – accounting for over 75% of this amount.

Figure 10: EU funding to the UN system, 2010–2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and UN Pooled Funds Database.
For notes – see page 113

A further multilateral financing channel for the UN system are IFIs, which provide resources to support development outcomes in partnership with UN entities. Key institutions include the World Bank Group, the IMF, and regional development banks such as the African Development Bank (AfDB), Asian Development Bank (ADB) and Inter-American Development Bank (IDB). These multilateral organisations – funded and governed primarily by Member States – offer loans, grants and policy advice for a range of development priorities, including infrastructure, education, health and economic reform.

Direct financial flows from IFIs to the UN system amounted to US$ 2.1 billion in 2023, or 3.2% of total revenue. This figure does not, however, capture the full extent of collaboration between IFIs and UN entities, which often involves other forms of partnerships aimed at catalysing additional resources for SDG achievement.

Figure 11 illustrates funding received from IFIs in 2023 as it applies to a selection of UN entities where such revenue plays a significant role. Overall, the World Bank Group is the main contributing partner, alongside several regional development banks. On the other side of the equation, UNICEF remains the biggest recipient, with 11% (US$ 980 million) of its total revenue ascribable to IFI funds. While not traditional donors, IFIs are critical partners when it comes to large-scale government financing in support of national development efforts. In this respect, UNICEF collaborates with IFIs to help mainstream child-sensitive planning, budgeting and programming.[24] The World Bank Group provided US$ 633 million in direct funding to UNICEF in 2023 – the largest IFI contribution to the UN system.

UNOPS has also actively engaged in collaborative partnerships with IFIs, receiving US$ 351 million from these multilateral institutions in 2023, equivalent to 27% of its total revenue. As illustrated in Figure 11, revenue received by UNOPS from IFIs is heavily concentrated, with 90% of such contributions originating from the World Bank Group.

A similar pattern can be seen in the cases of the UN Environment Programme (UNEP) and UNDP, which respectively received US$ 188 and US$ 113 million in IFI contributions, almost all of which came from the World Bank Group. World Bank Group contributions accounted for 20% of UNEP's total revenue in 2023, reflecting its strong role as an implementing agency for GEF, which funds projects in developing countries related to biodiversity, climate change, international waters, land degradation, ozone layer depletion and persistent organic pollutants.[25] Similarly, UNDP continues to strengthen its IFI engagement portfolio in order to help countries access the capital, technical expertise and strategic partnerships needed to advance the SDGs.[26]

In 2023, the most prominent regional development bank–UN entity funding partnership in terms of volume of resources was between the ADB and UNICEF (US$ 205 million). The two organisations work together to strengthen social service delivery in ADB countries of operation, with an emphasis on improving access to and quality of services for children, adolescents, women and disadvantaged populations.[27] Turning to the WFP, of the US$ 158 million it received from IFIs – representing 2% of its total revenue – three-quarters originated from the ADB. This funding supported the delivery of critical food assistance to more than 1.3 million acutely food insecure people in Afghanistan.[28]

Revenue from other non-state funding

Several UN entities have intensified their efforts to diversify funding sources by expanding fundraising from private sector businesses, foundations, non-governmental organisations (NGOs) and individuals. Contributions from these sources are collectively referred to as 'other non-state funding'. Figure 12 provides an overview of UN system revenue from these sources, accompanied by two side panels illustrating UN entity engagement with, respectively, the private sector and foundations. Non-state funding increased from US$ 2.8 billion in 2018 (5% of total UN system revenue) to US$ 4.8 billion in 2023 (7% of total revenue). In between, this source of funding peaked at US$ 6.1 billion in 2022, equivalent to 8% of total revenue.

The private sector remains the largest source of other non-state funding to the UN system. Its support rose from US$ 2.0 billion in 2018 to a peak of US$ 4.2 billion in 2022, before declining to US$ 3.2 billion in 2023. This

Figure 11: International Financial Institutions (IFIs) funding to six select UN entities, 2023 (US$ million)

Source: Chief Executives Board for Coordination (CEB).

For notes – see page 113

trend points to the increasing role played by corporate and philanthropic partnerships in UN financing, particularly for UNICEF, UNHCR, WFP and WHO – as depicted in the side panels. In 2023, private sector income accounted for 23% (US$ 2.1 billion) of UNICEF's total revenue. This was mobilised through private sector fundraising conducted by UNICEF's National Committees and Country Offices, and included contributions from individuals, businesses, philanthropists and membership- and faith-based organisations. The top three private sector partners for UNICEF in 2023 were the National Committees based in the United States, Japan and Germany.[29]

The role of foundations and NGOs as funding partners to the UN system has also grown in recent years, though at varying scales. Contributions from foundations rose from US$ 0.5 billion in 2018 to US$ 0.9 billion in 2023, down from a peak of US$ 1.6 billion in 2022. This upward trend underscores the increasing engagement of philanthropic institutions in multilateral development and humanitarian financing. The Bill and Melinda Gates Foundation (which in 2024 was renamed the Gates Foundation) financed more than half (52%) of the total contributions to the UN system made by foundations in 2023. By contrast, contributions from NGOs remained relatively modest and stable over the 2018–2023 period, fluctuating between US$ 0.2 and US$ 0.3 billion – although this excludes UNHCR's national committees, which were reclassified as NGOs for the 2023 figures, bringing in US$ 0.4 billion (compared to US$ 0.5 billion in 2022, when they were classified as foundations).

Revenue from no contributor

Funding attributed to 'no contributor' more than doubled between 2022 and 2023, from US$ 1.7 billion to US$ 3.9 billion, representing 6% of the UN system's total revenue. The increase is primarily explained by higher amounts recorded under the sub-category 'other revenue – specific to the UN entity', which includes financial gains from investments. Such gains may have been partly driven by higher cash balances carried forward from 2022, when the UN system registered revenue of US$ 74.3 billion and expenses of US$ 67.5 billion (see also Box 1). The availability of unspent funds, combined with rising global interest rates, created favourable conditions for increased investment income.

Overall, funding to the UN system from government, multilateral and non-state sources declined in 2023 compared to 2022 levels, indicating a tightening of funding environments and shifting donor priorities amid global economic uncertainty. This downturn followed a peak in 2022, a year marked by exceptional resource mobilisation in response to global crises, including the war in Ukraine and the ongoing impact of the COVID-19 pandemic. In 2023, government contributions – the primary source of UN funding – fell by US$ 7.4 billion, while other non-state funding declined by US$ 1.3 billion. Only 'no contributor' funding grew, by US$ 2.2 billion.

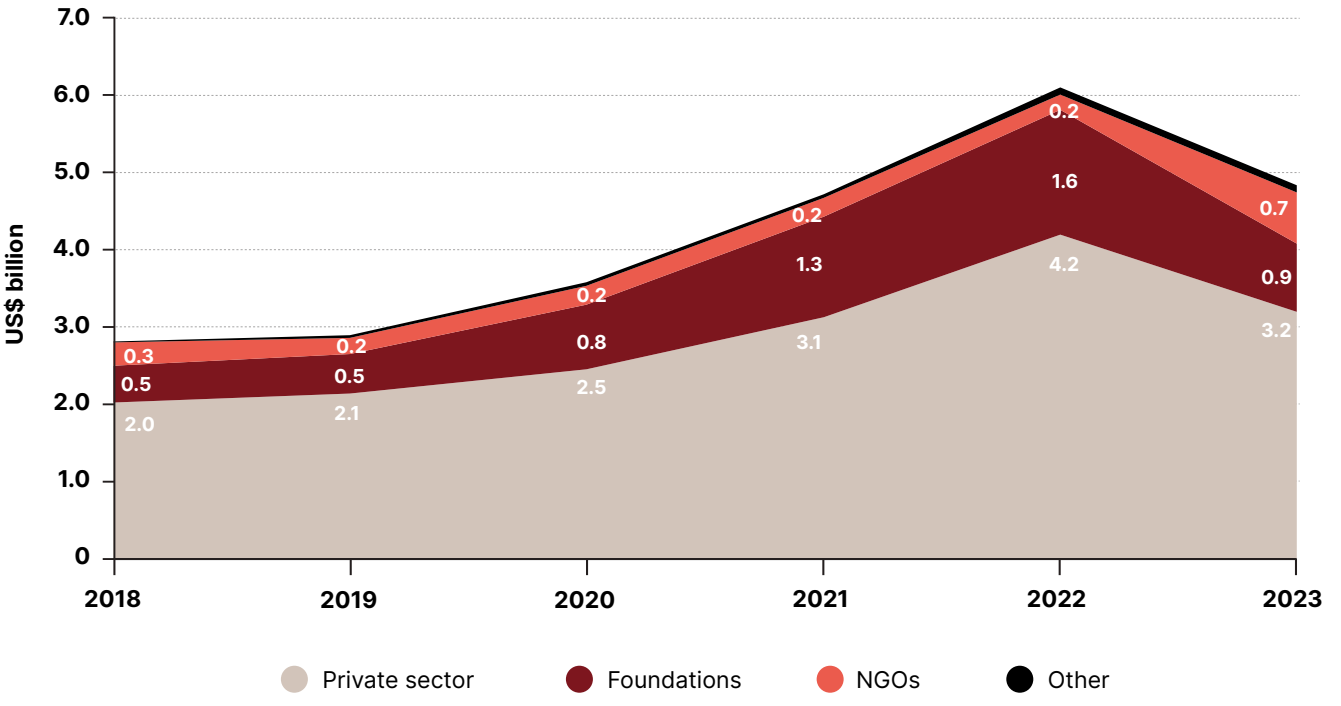
1.4 Funding composition of the UN Development System

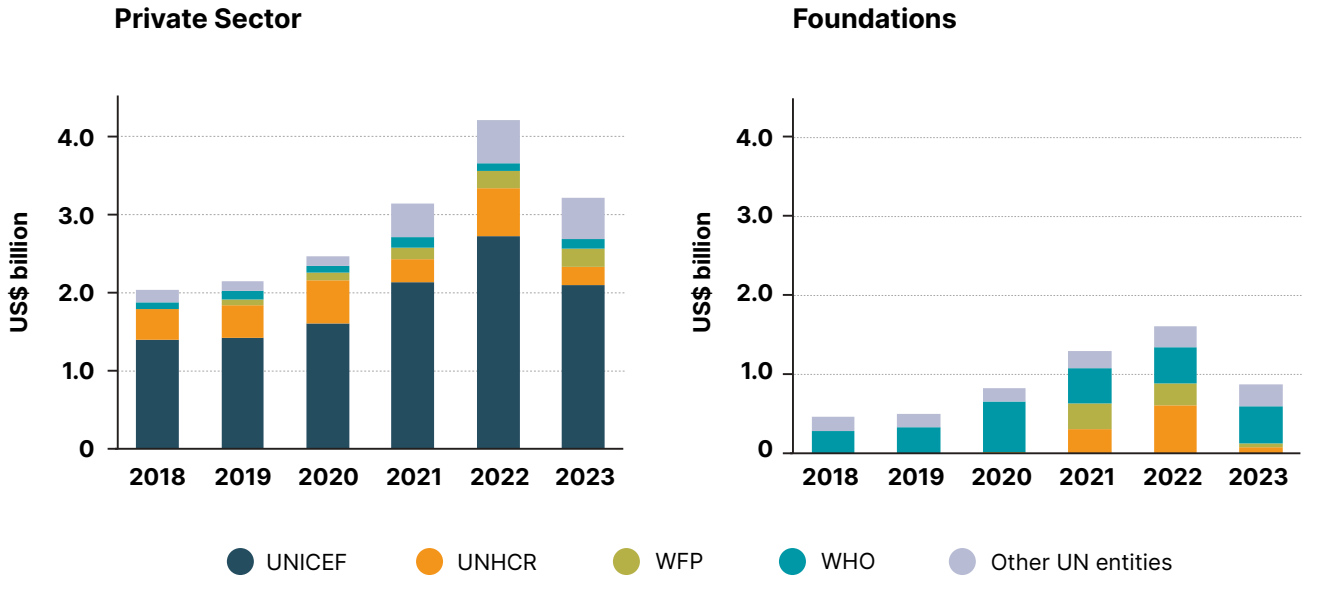
The data presented up to this point has encompassed all entities reporting to the CEB – in other words, the entire UN system. Figures 13 to 18 shift the focus to the UNDS, which comprises a sub-set of entities mandated with promoting sustainable development and human welfare in developing countries and countries in transition. More concisely, these entities concentrate on development and humanitarian assistance, which are together referred to as UN OAD (see definitions in Box 2).

Contributions to UN development and humanitarian assistance amounted to US$ 45.6 billion in 2023, or 67% of total UN system revenue. This represented a contraction of 16% (US$ 8.9 billion) compared to 2022 amounts. Breaking down the 2023 figure, 81% of funds were earmarked contributions, while 19% derived from assessed and voluntary core contributions (which together constitute core contributions).

Figure 13 illustrates the evolution of core and earmarked UN OAD contributions from 2010 to 2023. The overall growth of UNDS revenue during this period was largely driven by substantial increases in earmarked funding, which rose from US$ 17.8 billion in 2010 to a peak of US$ 45.6 billion in 2022, before dropping to US$ 37 billion in 2023. This US$ 8.6 billion decline (nearly 19%) compared to the previous year is reflective of shifting donor priorities, including the effect on donor budgets of broader geopolitical and economic pressures.

Figure 12: Other non-state funding to the UN system, 2018–2023 (US$ billion)

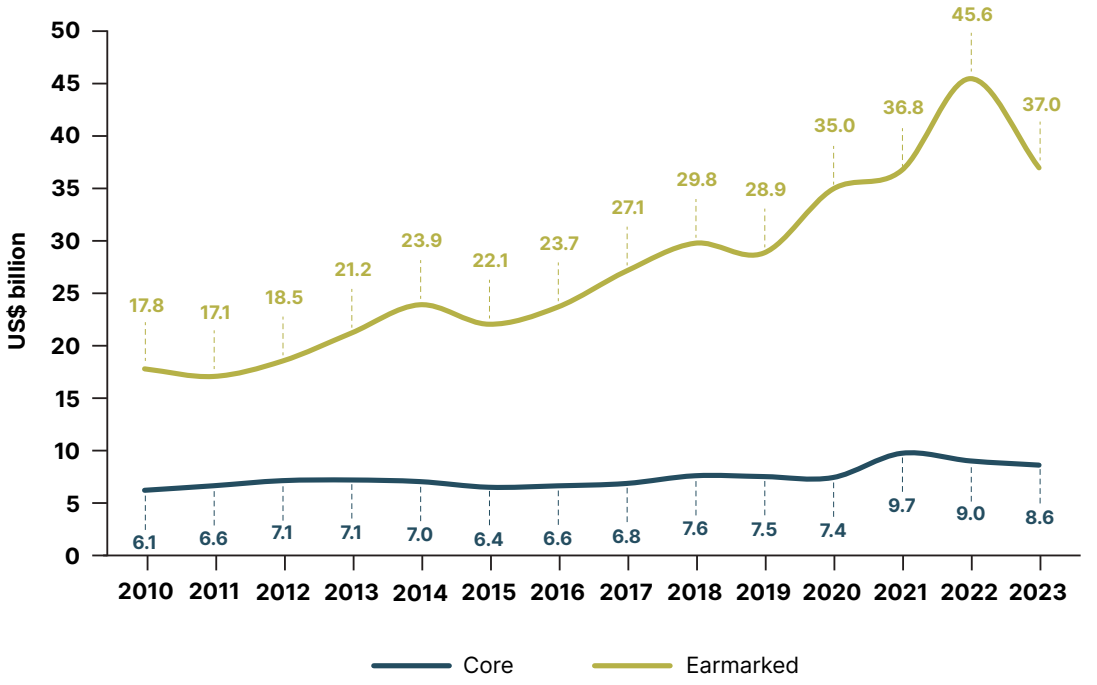




Source: Chief Executives Board for Coordination (CEB).

For notes – see page 113

Figure 13: Total core and earmarked contributions for UN development and humanitarian assistance, 2010–2023 (US$ billion)



Source: Report of the Secretary-General (A/80/74-E/2025/53). Historical data from various reports.
For notes – see page 113

By contrast, core contributions have remained relatively stable over the years, rising steadily from US$ 6.1 billion in 2010 to US$ 9.7 billion in 2021. More recently, however, core funding for UN OAD declined to US$ 9 billion in 2022 and further to US$ 8.6 billion in 2023. The decrease is mainly explained by reductions in voluntary core resources, as assessed contributions have remained steady. These trends highlight the challenges faced by the UNDS in mobilising flexible, predictable funding in support of operational activities.

The gap between core and earmarked funding has widened considerably since 2010, increasing the imbalance in funding modalities. This disparity represents a challenge to UNDS capacity, both in terms of responding flexibly, effectively and in a coordinated manner to global needs, and when it comes to investing in long-term development solutions. The 2024 Report of the Secretary-General sets out the situation as follows: *'When non-core funding accounts for a high proportion of overall funding, it can lead to the fragmentation of resources, especially if the non-core resources are tightly earmarked for specific projects. High proportions of non-core funding can also promote a culture of United Nations entities competing for donor resources.'*[30]

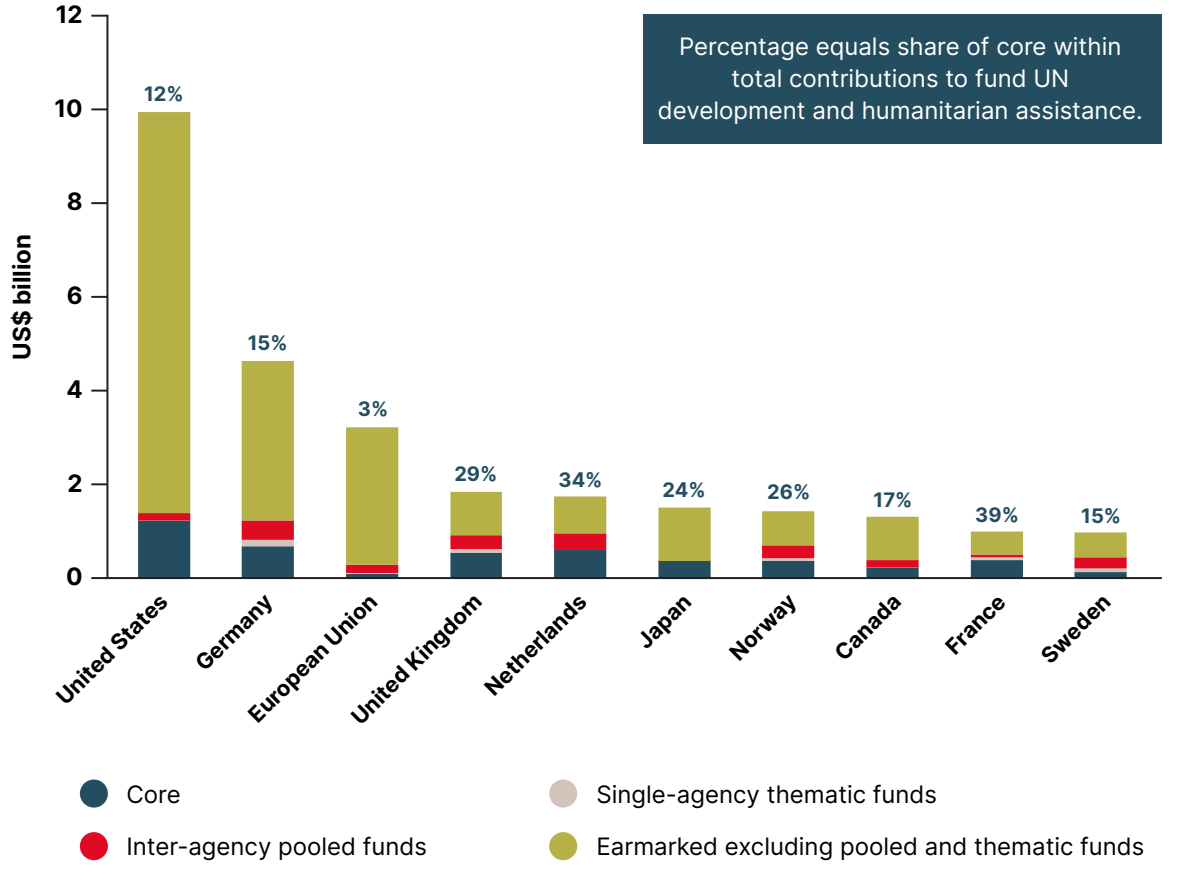
As Figure 8 demonstrated, the UN system revenue relies heavily on a small number of contributors. A similar pattern is true for the UNDS, with the top ten OECD-DAC contributors collectively accounting for 61% of overall UN OAD funding in 2023. There are, however, notable variations in the choice of financing instruments among these donors, as illustrated by Figure 14. The percentage labels indicate the share of core contributions within each donor's total

contribution, while earmarked resources are further broken down in order to distinguish earmarked funding through single-agency thematic funds and inter-agency pooled funds. As mentioned, the EU's legal and institutional status as a political and economic union of member states means it mainly provides earmarked contributions.[31]

For nearly all top ten OECD-DAC contributors to UN OAD, the largest share of their 2023 contributions constituted earmarked funds not channelled through pooled or thematic funding modalities. The United States remained the largest donor in absolute terms with close to US$ 10 billion in contributions, 12% of which were provided as core resources. France and the Netherlands allocated comparatively higher shares of their contributions as core funding, at 39% and 34% respectively.

Figure 14 highlights how the top OECD-DAC contributors to UN OAD differ not only in terms of volume of contributions, but in their funding mechanism preferences. Here, Germany, Netherlands, the United Kingdom, Norway and Sweden show more diversified funding profiles, with notable shares of pooled and thematic funds offering a valuable complement to core resources.

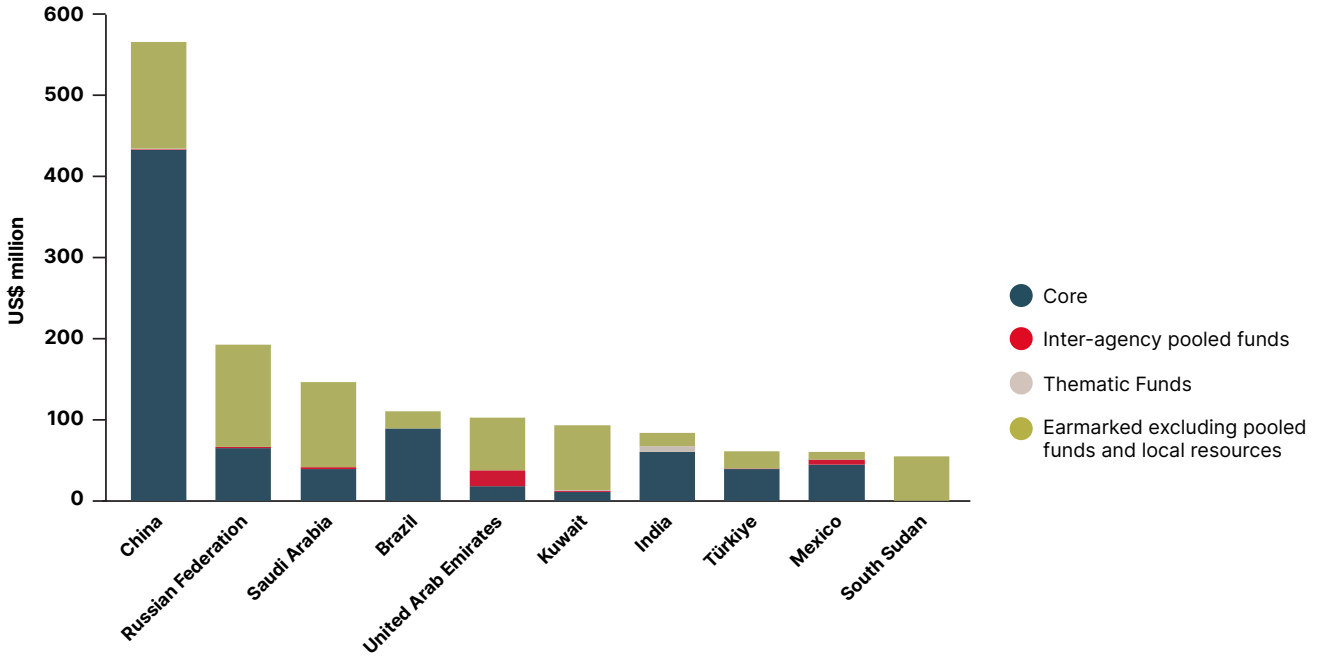
Figure 14: Funding composition for UN development and humanitarian assistance: Top OECD-DAC member state contributors, 2023 (US$ billion)



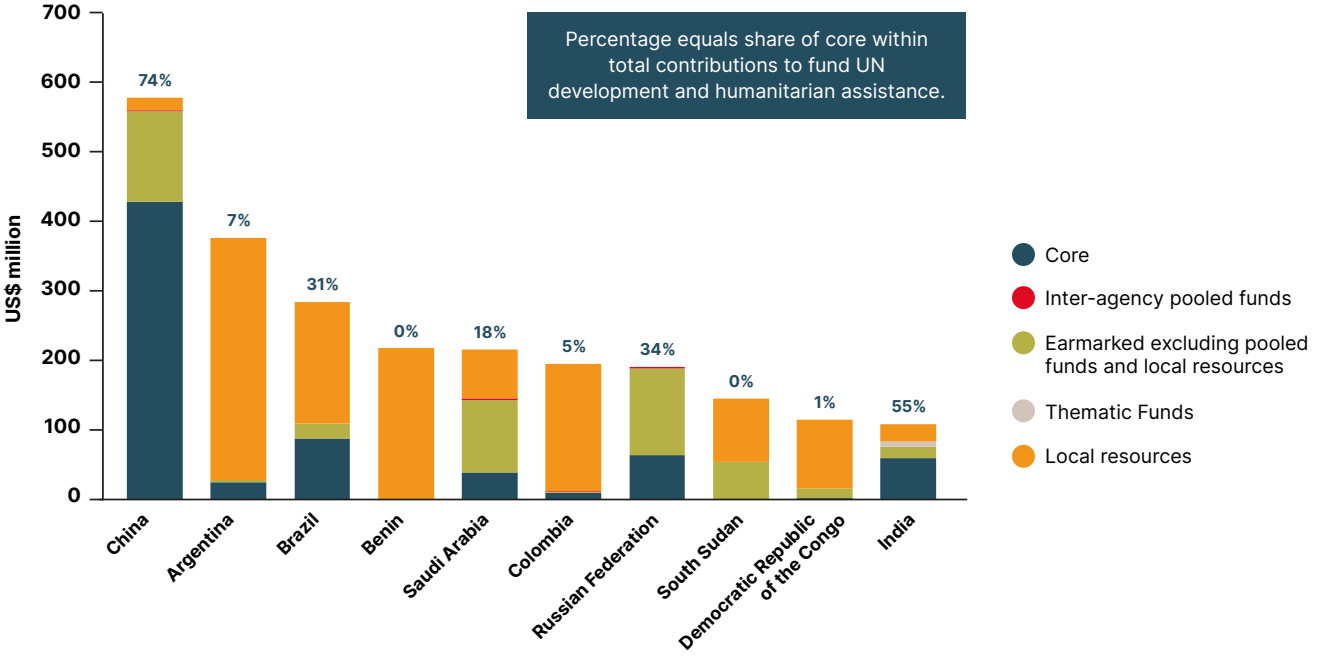
Source: Report of the Secretary-General (A/80/74-E/2025/53).
For notes – see page 113

Figure 15: Funding composition for development and humanitarian assistance: Top non-OECD-DAC member state contributors, 2023 (US$ million)

(A) Excluding local resources



(B) Including local resources



Source: Report of the Secretary-General (A/80/74-E/2025/53).

For notes – see page 113

Emerging donors also exhibit a diverse UN OAD funding mix, with most countries contributing a comparatively higher share of core funding. The two charts in Figure 15 present the contributions of the top non-OECD-DAC member state contributors to UN OAD in 2023, distinguishing between funding that includes and excludes local resources.

Local resources refer to earmarked contributions from UN programme countries, financed through domestic government budgets, in support of that country's own national development frameworks.[32] Looking at the 'excluding local resources' chart of non-OECD-DAC contributors reveals limited contributions to single-agency thematic funds. Overall contributions to UN inter-agency pooled funds are also modest among this group, although the United Arab Emirates represents a notable exception, contributing US$ 15 million to the Syria Humanitarian Fund and US$ 5 million to the UN Central Emergency Response Fund (CERF).

China is the largest non-OECD-DAC contributor to UN OAD in both charts, providing more than US$ 585 million in 2023, of which a remarkable 74% is core funding. India also distinguished itself by contributing 55% of its total support as core funding. Other major contributors, including Brazil, Saudi Arabia and the Russian Federation, primarily channelled their support through earmarked resources, reflected in core funding proportions ranging from 18% to 34%.

The inclusion of local resources has a notable impact on the top non-OECD-DAC contributors' composition and ranking compared to when they are excluded. Over 86% of contributions to the UN from Argentina, Benin, Colombia and the Democratic Republic of the Congo are local resources.[33] Overall, Figure 15 highlights both the engagement of non-OECD-DAC contributors and the continued diversity in funding practices among the group, particularly the balance between core and earmarked modalities.

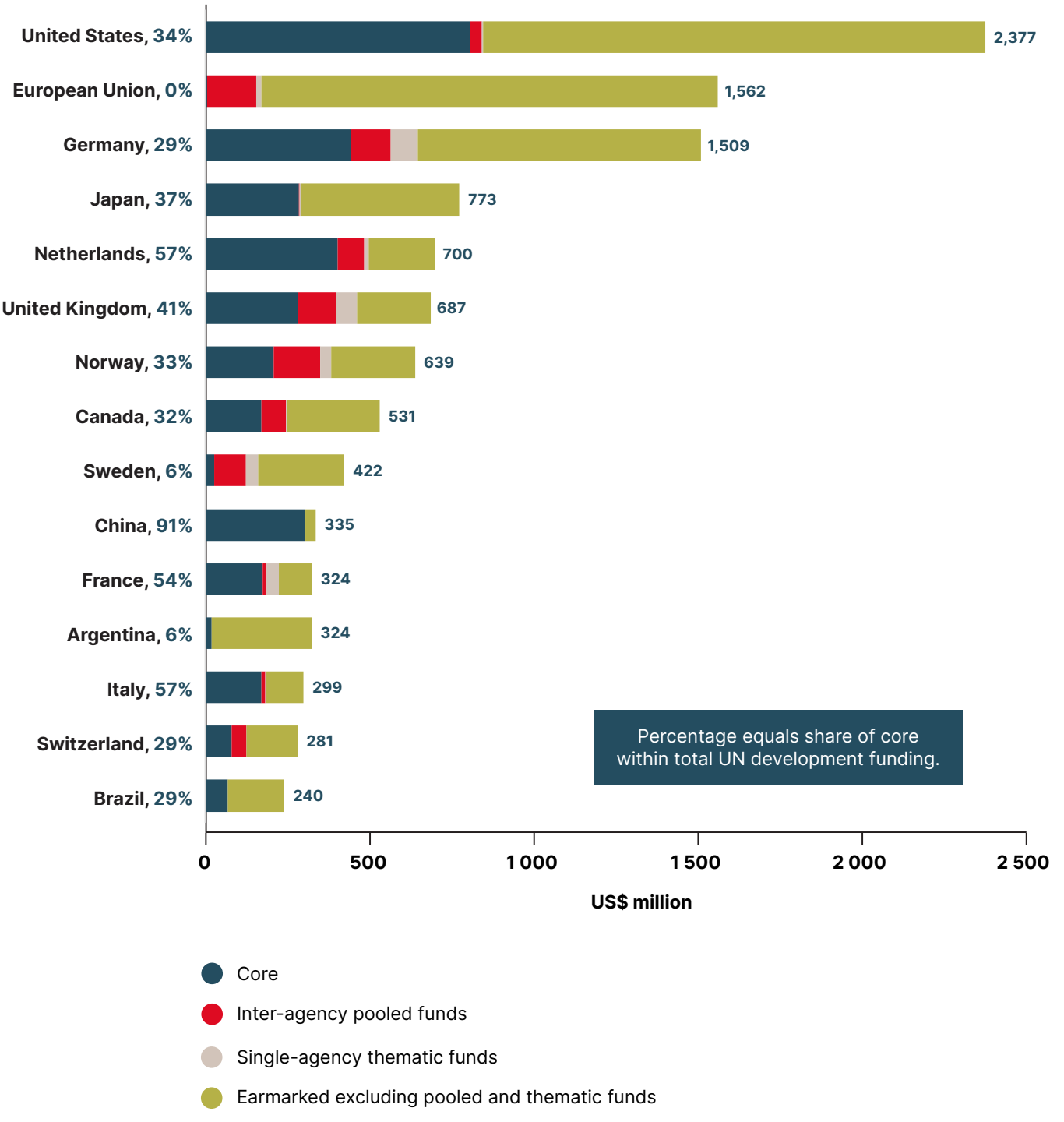
Figures 16 and 17 show the 2023 composition of the top 15 contributors (UN Member States and the EU) to, respectively, development and humanitarian assistance – the two components of UN OAD. While the distribution of funding modalities varies between the two functions, both reveal a high concentration of contributions among a limited number of donors.

The top five contributors for development assistance in 2023 – the United States, the EU, Germany, Japan and the Netherlands – collectively accounted for 37% of total contributions. When expanded to include the United Kingdom, Norway, Canada, Sweden and China, the top ten donors together provided 51% of total development assistance. For most of the featured contributors, the bulk of development assistance is provided as earmarked funding. Some, such as Germany, the EU, Norway, Sweden and the United Kingdom, make notable use of UN inter-agency pooled funds, contributing to more coordinated, system-wide approaches.

Recognition of the fact that more sustainable, predictable and coordinated financing is needed to provide cohesive, high-quality support at scale led to consultations being initiated in October 2023 on a revitalised Funding Compact to replace the 2019 iteration. In doing so, the hope was to strengthen the partnership between the UNDS and Member States. The new Funding Compact, endorsed by the UN Economic and Social Council (ECOSOC) in July 2024, duly offers a revised set of commitments designed to guide funding decisions, such as increasing both core contributions and UN inter-agency pooled fund contributions. It also sets out measures aimed at further strengthening results reporting, transparency, visibility and accountability.[34]

The 2024 Funding Compact (also known as Funding Compact 2.0) sets clear targets for rebalancing funding modalities by 2027. One key objective is raising the share of voluntary core funding for OAD provided by Member States from a 2022 baseline of 11.6% to 30%. Similarly, a significant increase in voluntary non-core contributions provided through single-agency thematic funds is envisaged, from 6.1% to 15%, while contributions channelled through UN inter-agency pooled funds are targeted to grow from 8.9% to 30%. In addition, annual financial targets have been put in place to ensure key pooled funding instruments can deliver timely, rapid, predictable support: US$ 500 million each for the Joint SDG Fund and the Peacebuilding Fund, and US$ 800 million for country-level multi-partner trust funds (MPTFs) supporting UN Sustainable Development Cooperation Frameworks (UNSDCFs).[35]

Figure 16: Funding composition for UN development assistance: Top Member State contributors and the EU, 2023 (US$ million)



Source: Report of the Secretary-General (A/80/74-E/2025/53).

For notes – see page 114

On the humanitarian side, the concentration of funding among relatively few contributors is even more pronounced. The United States provided 28% of all humanitarian funding in 2023, while the top five contributors – the United States, Germany, the EU, the United Kingdom and the Netherlands – accounted for 54%. When expanded to include Norway, Canada, Japan, France and Sweden, the top ten donors' contribution to humanitarian assistance together amounted to 67%.

Figure 17 illustrates the funding composition of the top 15 contributors to humanitarian assistance channelled through the UNDS in 2023, disaggregated by funding modality. Across all 15 contributors, the share of core and single-agency thematic funding is limited, highlighting a persistent gap in the availability of flexible, predictable funding for humanitarian operations. Despite their recognised importance in enabling coordinated responses, UN inter-agency pooled funds continue to be underutilised by most donors. This trend contrasts with the commitments made under the Grand Bargain – an agreement between some of the largest donors and humanitarian organisations – which advocates collaborative planning and funding mechanisms conducive to cross-sector collaboration, as well as innovative financing approaches fit for use in protracted crises.[36]

1.5 UN inter-agency pooled funds

As previously shown in Figure 5, UN inter-agency pooled funds constituted 5% of total earmarked contributions to the UN system in 2023. Prior to that, total contributions doubled from US$ 1.7 billion in 2016 to a peak of US$ 3.4 billion in 2021, reflecting increased demand for pooled funding services in support of joint UN action on SDG implementation, along with the COVID-19 response, peacebuilding and climate action. However, contributions decreased to US$ 3.3 billion in 2022, and then to US$ 2.8 billion in 2023, as shifting geopolitical dynamics led to resources being redirected away from multilateral humanitarian and development assistance.

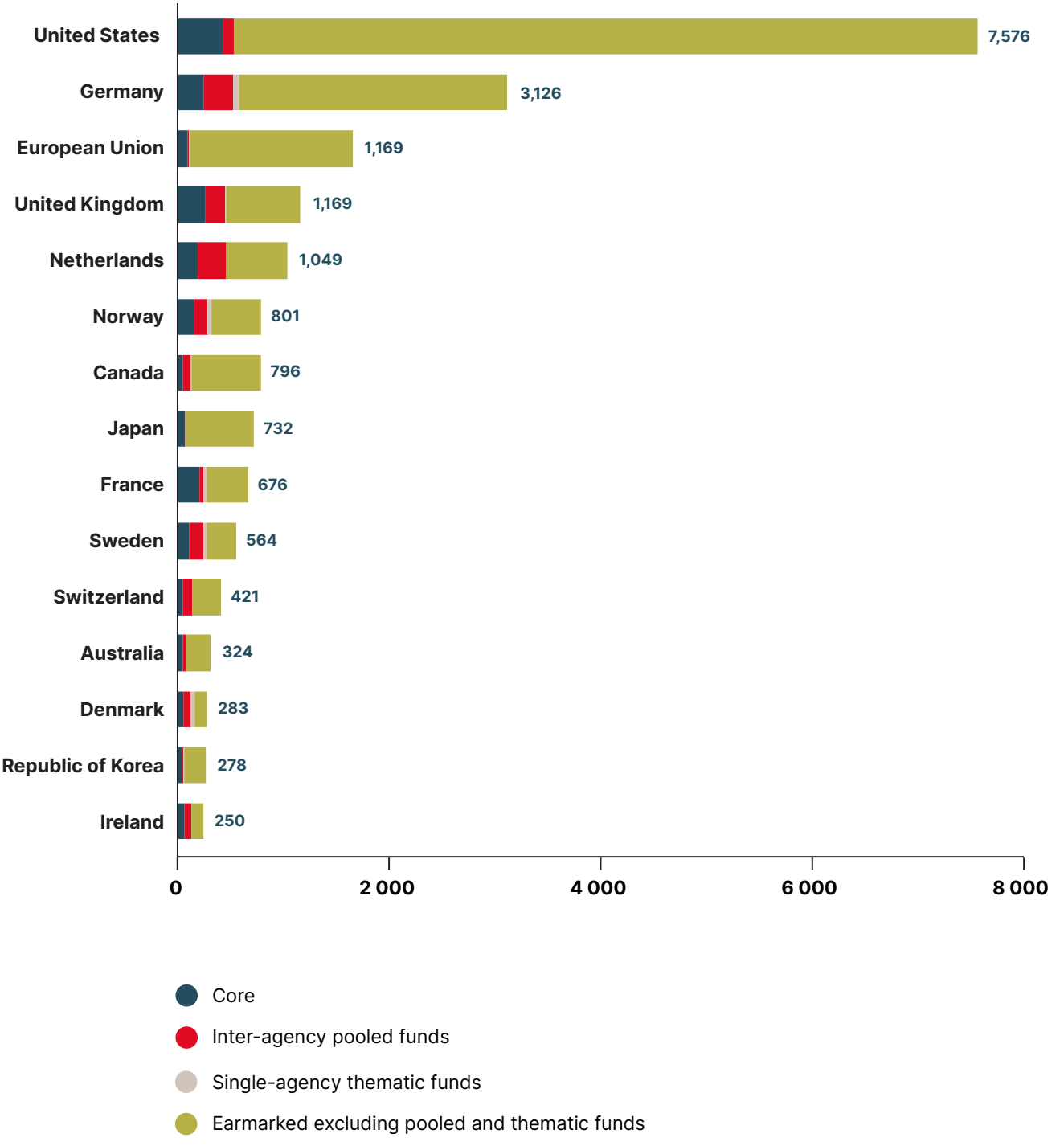
Figure 18 includes a line indicating the share of earmarked contributions for development activities provided by Member States through UN inter-agency pooled funds – one of the indicators established under the 2024 Funding Compact.[37] In 2023, it stood at 11.1%, against a 2027 target of 30%. In 2023, according to the definition provided by the 2019 Funding Compact indicator, the total volume of earmarked contributions for development-related activities channelled through UN inter-agency pooled funds amounted to US$ 1.1 billion, or 8.1% of total earmarked contributions for development assistance, of which US$ 914 million (6.8%) were provided by Member States and US$ 168 million (1.3%) by the EU and non-government donors. This highlights the importance of broadening donor engagement and reinforcing multilateral funding commitments to meet future targets.

The downward trend in contributions to UN inter-agency pooled funds since 2021 has been more pronounced for development-related pooled funds than for humanitarian ones. The two panels of Figure 19 present a breakdown of contributions by geographic scope from 2016 to 2023, disaggregated into development-related and humanitarian pooled funds. Panel A shows that funding for development-related pooled funds rose from US$ 551 million in 2016 to a high of US$ 1.6 billion in 2021, before declining to US$ 1.1 billion in 2023. Breaking down the 2023 total, 48% of contributions supported global funds, 13% regional funds, and 39% country-level pooled funds.

Contributions for humanitarian pooled funds, illustrated in Pannel B, increased from US$ 1.1 billion in 2016 to a peak of US$ 2.0 billion in 2022, then fell to US$ 1.7 billion in 2023. Of this total, 32% supported CERF[38] and 2% the Regional Humanitarian Pooled Fund for West and Central Africa (RHPFWCA),[39] while the remaining 66% was allocated to country-based pooled funds (CBPFs).[40]

The portfolio of development-related global funds includes flagship initiatives such as the Peacebuilding Fund and the Joint SDG Fund, as well as pooled mechanisms supporting joint UN action on cross-cutting issues, including gender-based violence, migration, disability inclusion, antimicrobial resistance, the rights of marginalised groups, and forest protection. At the country level, development-related multi-stakeholder collaboration enables diverse partnerships to align under a common results framework, supporting implementation of national development plans and

Figure 17: Funding composition for UN humanitarian assistance: Top Member State contributors and the EU, 2023 (US$ million)



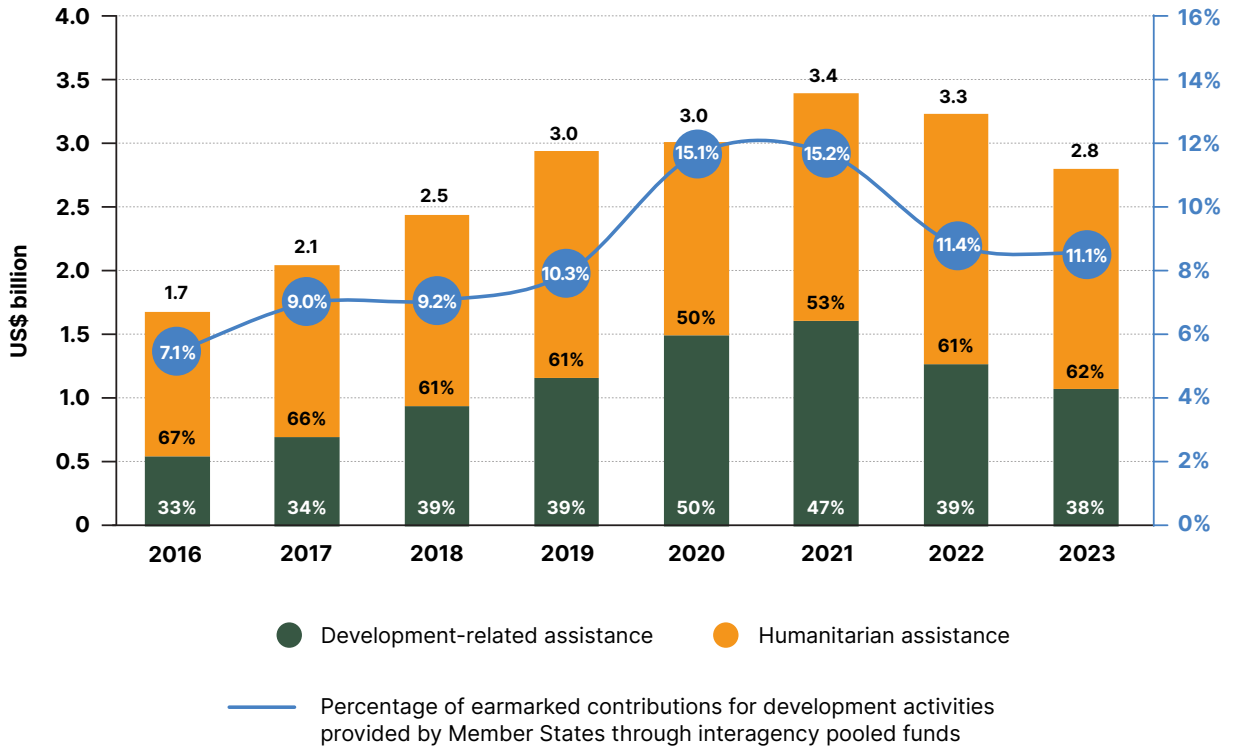
Source: Report of the Secretary-General (A/80/74-E/2025/53).
For notes – see page 114

facilitating programmatic funding across various priorities. When used to finance a UNSDCF, inter-agency pooled funds serve as 'core-like' resources, offering the flexibility needed to support a broader results framework while adapting to evolving national needs.

Funding of UN inter-agency pooled funds is highly concentrated among just a few partners. As Figure 20 reveals, the 15 top contributors in 2023 were responsible for 80% of these contributions. Germany, the top contributor, provided US$ 407 million across all fund categories, of which more than 25% went to CERF (US$ 107 million). The next two countries, the Netherlands and the United Kingdom, provided US$ 345 million and US$ 304 million respectively. Combined, these three donors accounted for over a third of UN inter-agency pooled funding received in 2023, reflecting their leadership in advancing flexible, collaborative financing.

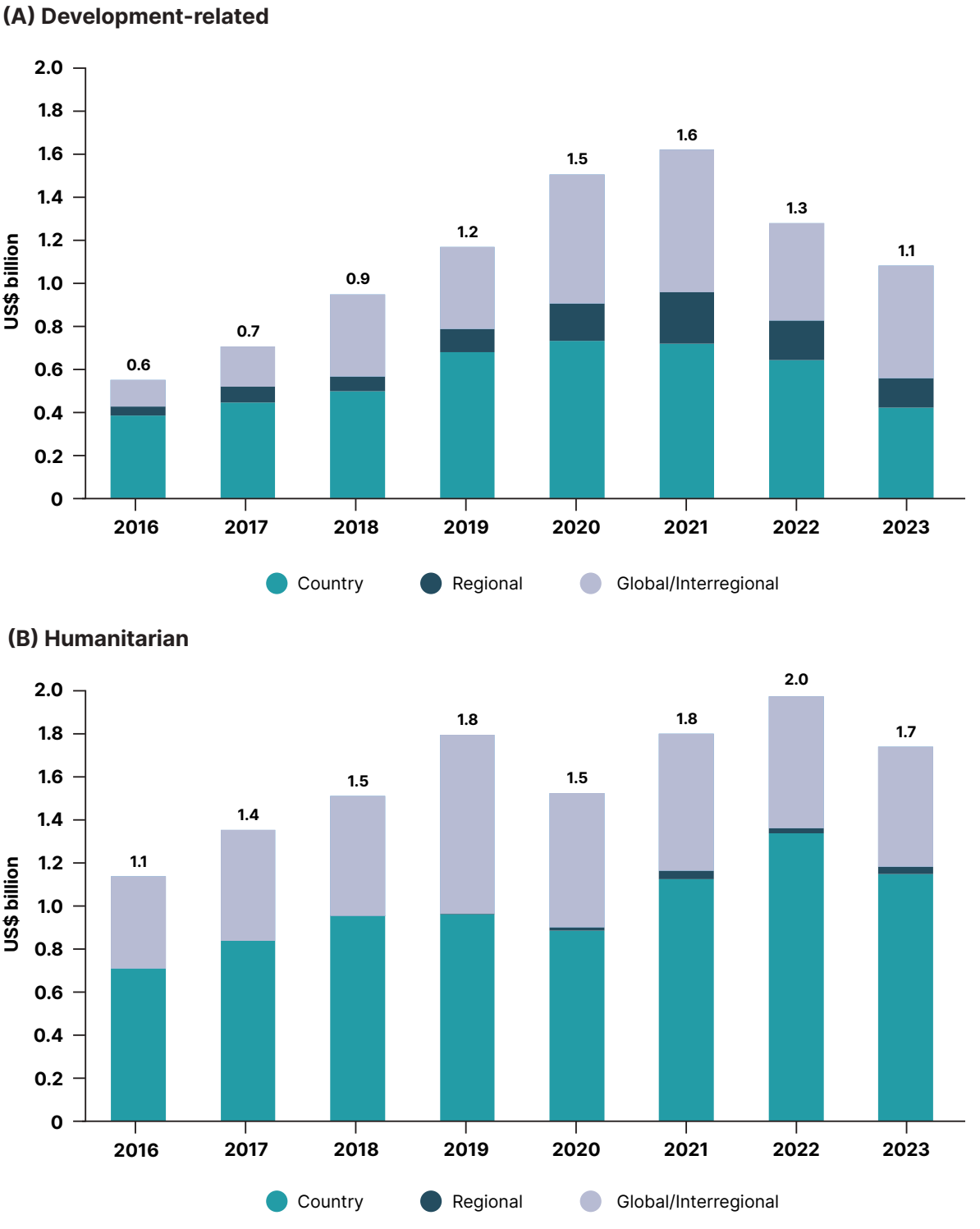
The UN Secretary-General's Peacebuilding Fund (PBF), administered by the Multi-Partner Trust Fund Office (MPTF Office), stands out within the peace and transition category as the UN's primary financial instrument for addressing and preventing violent conflict. In 2023, it received US$ 161 million in contributions, which equates to 39% of the UN inter-agency peace and transition portfolio. The PBF encompasses a broad range of partners and represents a concerted international effort to support joint UN responses to critical peacebuilding opportunities. It is guided by the principles of timeliness, catalytic impact and risk tolerance, and has at its core a strong commitment to national ownership and integrated approaches.

Figure 18: Contributions to UN Inter-agency pooled funds, 2016–2023 (US$ billion)



Source: Report of the Secretary-General (A/80/74-E/2025/53) and UN Pooled Funds Database. Historical data from various reports.
For notes – see page 114

Figure 19: Contributions to UN inter-agency pooled funds by geographic scope, 2016–2023 (US$ billion)



Source: UN Pooled Funds Database.

For notes – see page 114

Equally significant is the growing role of climate and environment pooled funds within the development-related category. These funds respond to the UN Common Agenda's call for action on the 'triple crisis' of climate change, biodiversity loss and pollution. The portfolio has evolved from early forest-focused initiatives, such as the UN-REDD Programme and the Central African Forest Initiative (CAFI), into a broader range of funds supporting biodiversity and marine ecosystems. These include the Cali Fund, the Global Fund for Coral Reefs, the Systematic Observation Financing Facility (SOFF), the Nature4Health Fund, and the Infrastructure Resilience Accelerator Fund (IRAF), all of which are actively leveraging new climate and environment partnerships for transformative change.[41]

Whereas Figure 20 highlights the top donors' total contributions in absolute terms, reflecting volume-based leadership, Figure 21 showcases Member States with a more than 10% share of earmarked contributions for development activities channelled through UN inter-agency pooled funds. As previously noted, the 2024 Funding Compact commits Member States to providing 30% of non-core contributions for development activities through UN inter-agency pooled funds by 2027. Four Member States have already fulfilled this commitment according to 2023 figures: Finland, Lithuania, Ireland and Norway. Meanwhile, Liechtenstein, the United Kingdom, Netherlands and New Zealand have all surpassed the 25% mark.

Turning to resources transferred from UN inter-agency pooled funds for project/programme implementation, Figure 22 presents the top UN entities receiving such funding, disaggregated by thematic area. Panel A illustrates the transfers made in 2023, while Panel B shows cumulative values for the period between 2016 – when SDG implementation began – and 2023.

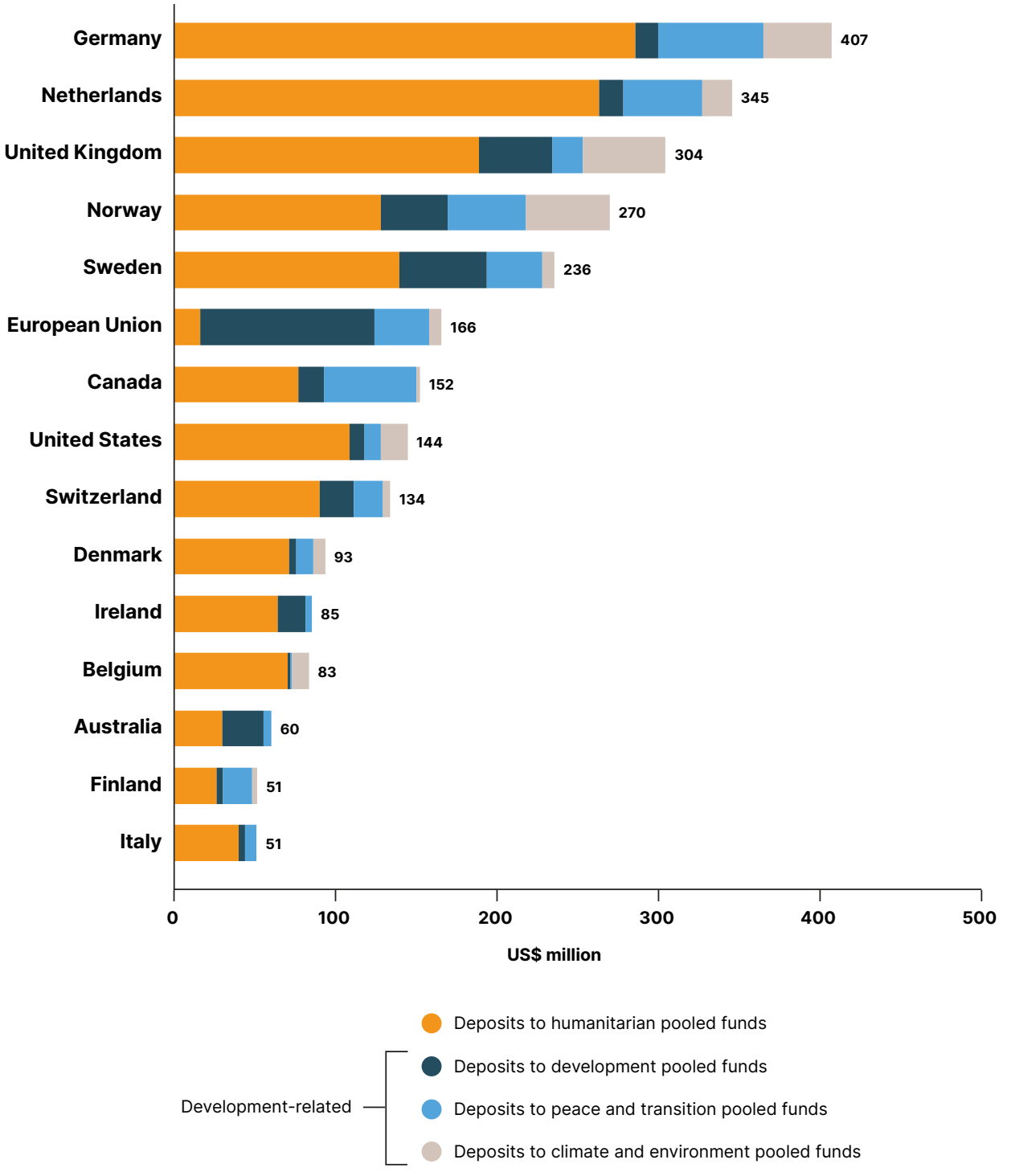
UNICEF was the top recipient of UN inter-agency pooled funds in 2023, having been allocated US$ 320 million, 62% of which came from humanitarian pooled funds. WFP was second, with US$ 274 million, the majority of which (83%) was sourced from humanitarian-themed funds, in line with its core mandate. UNDP ranked third, having received US$ 235 million. Looking at the cumulative values for the 2016–2023 period, UNDP was the largest overall recipient of UN inter-agency pooled funds, with $3.0 billion. Of this, 73% came from development-related funds, reflecting UNDP's role in supporting the long-term development of UN programming countries.

The UN Secretariat ranked among the top three recipients of UN inter-agency pooled funding from 2016 to 2023, primarily due to OCHA's partner role in channelling funding to NGOs under six humanitarian CBPFs administered by the MPTF Office (Afghanistan, Democratic Republic of the Congo, Central African Republic, Somalia, South Sudan, Sudan). In 2023, following a policy decision by the UN Emergency Relief Coordinator, administration of these six CBPFs was transferred from the MPTF Office to OCHA.

Figure 23 presents the top 15 countries or areas that received transfers from UN inter-agency pooled funds, disaggregated by thematic area. Afghanistan continues to be the country receiving the most funding from UN inter-agency pooled funds, predominantly from the Afghanistan Humanitarian Fund and CERF. Apart from Bangladesh, humanitarian pooled funds provided the greatest share when it came to recipient transfers, particularly so in the case of the following:[42] Myanmar (97%); Ukraine (95%); the State of Palestine (94%); Ethiopia (93%); the Syrian Arab Republic (93%); and Sudan (91%). This pattern demonstrates the enabling role of UN inter-agency pooled funds in responding to protracted, complex crisis settings, as well as emerging ones.

Figure 24 shows the countries or areas in which pooled funds accounted for 15% or more of earmarked development-related expenses. In doing so, it illustrates the strategic significance of UN inter-agency pooled funds for UN development-related activities. This is especially the case for lower-income countries, fragile countries and small island developing states (SIDS), where these resources support integrated, multi-stakeholder, priority-aligned programming of – among other things – UNSDCFs and national development plans. In 2023, 34 countries surpassed the 15% threshold, while a total of 54 countries received more than 10%. Despite the former figure remaining at the same level seen in 2022, it constitutes a significant increase on the 28 countries recorded in 2018.

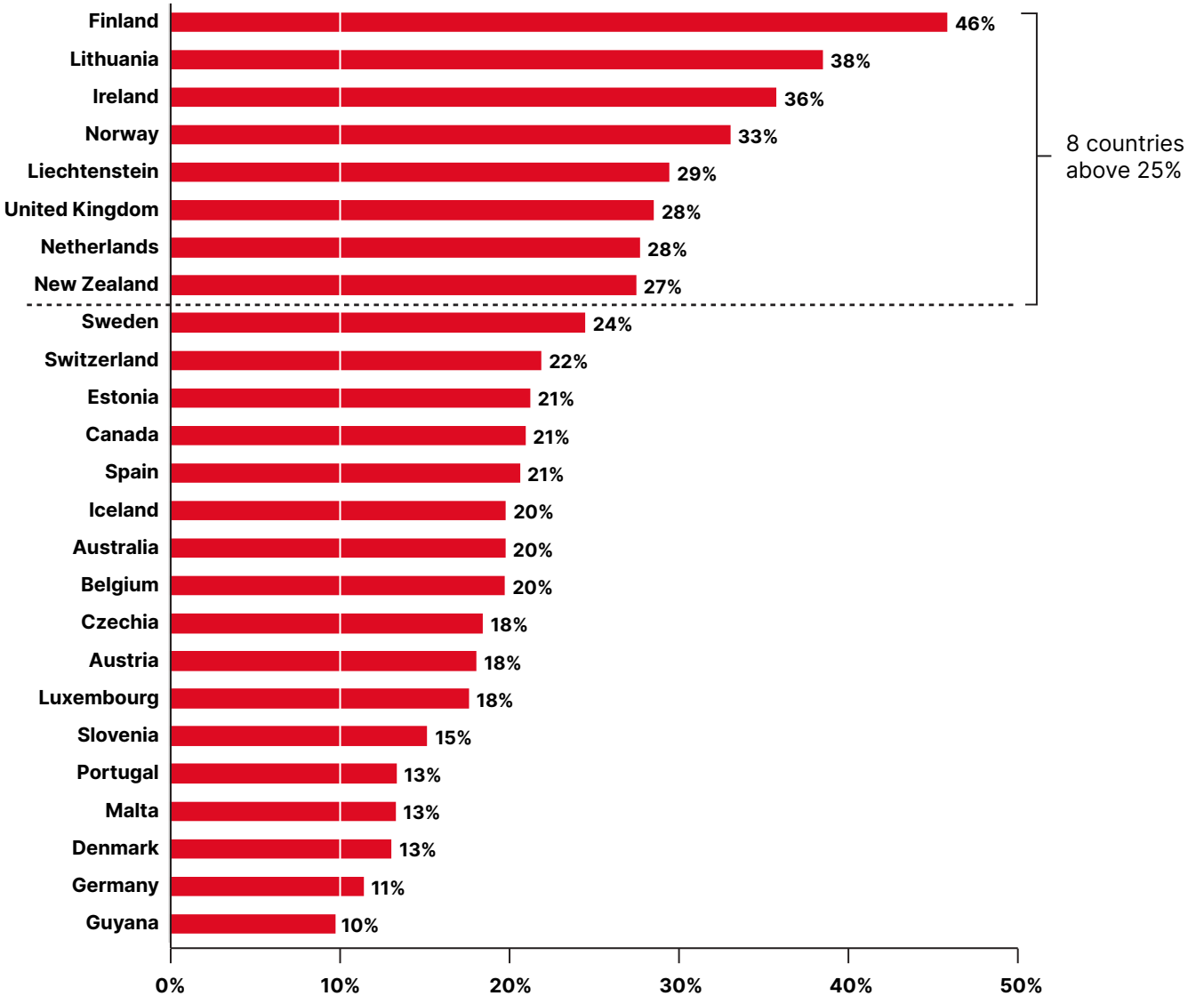
Figure 20: Contributions to UN inter-agency pooled funds: Top contributors, 2023 (US$ million)



Source: UN Pooled Funds Database.

For notes – see page 114

Figure 21: Countries contributing more than 10% of their earmarked funding to UN development assistance through UN inter-agency pooled funds, 2023

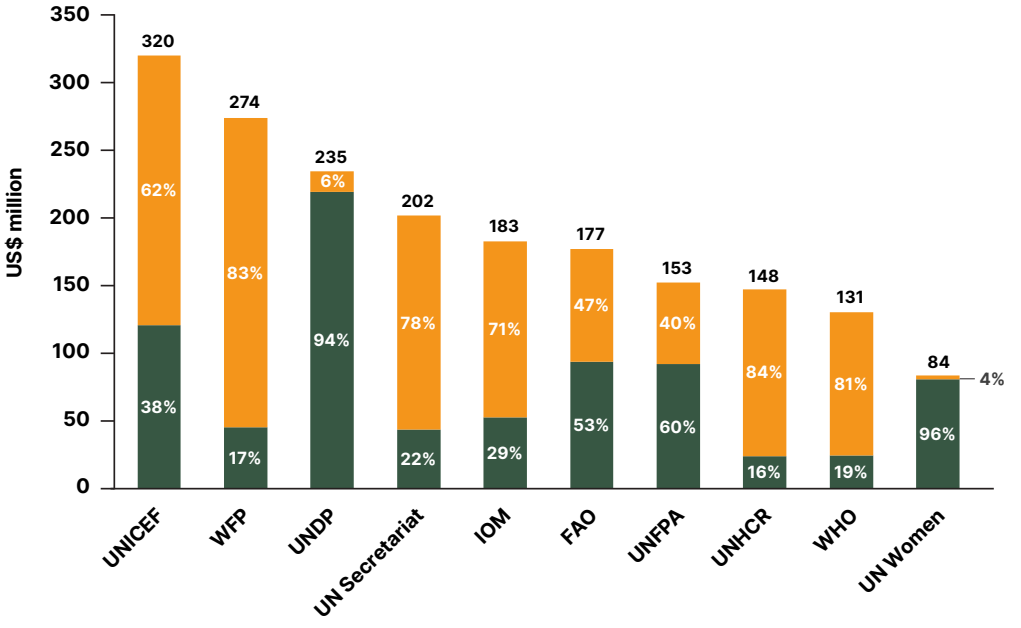


Source: Report of the Secretary-General (A/80/74-E/2025/53) and UN Pooled Funds Database.
For notes – see page 114

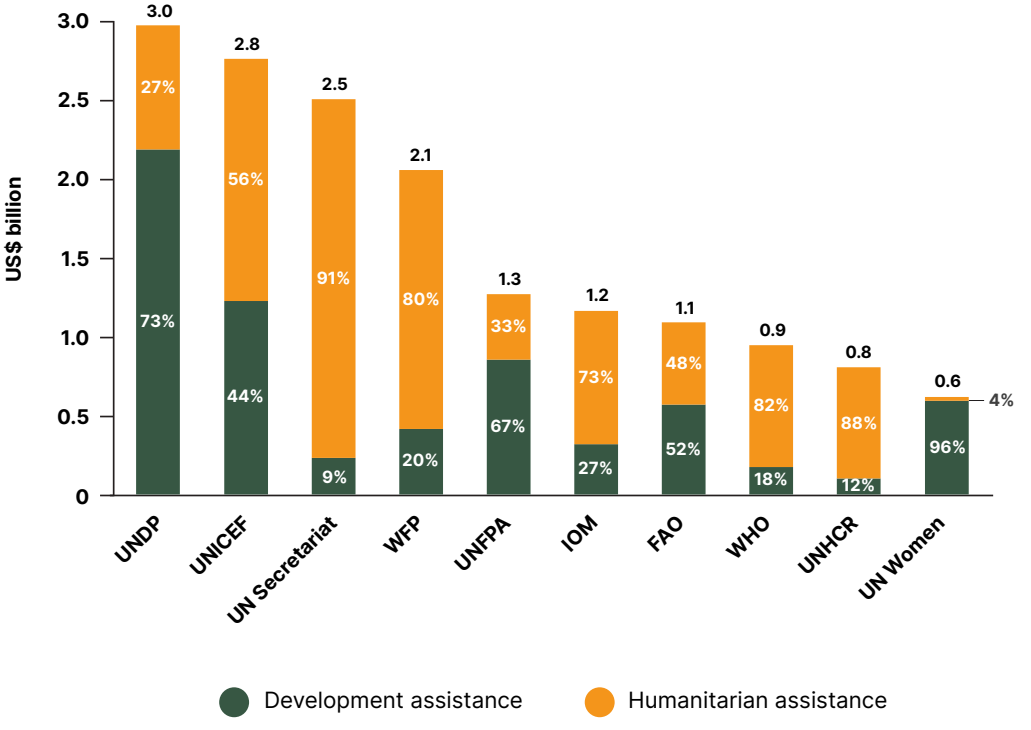
A growing number of countries are benefitting from UN inter-agency pooled funds. Tokelau, Gabon and Equatorial Guinea stood out in 2023, with more than 70% of their UN earmarked development expenses channelled through UN inter-agency pooled funds.[43] In Tokelau's case, funding was provided through the Joint SDG Fund; for Gabon, primarily through CAFI; and for Equatorial Guinea, through the Equatorial Guinea MPTF. All three funds are administered by the MPTF Office.

Figure 22: Top implementing UN entities receiving resources through UN inter-agency pooled funds, by fund thematic area

(A) 2023, (US$ million)



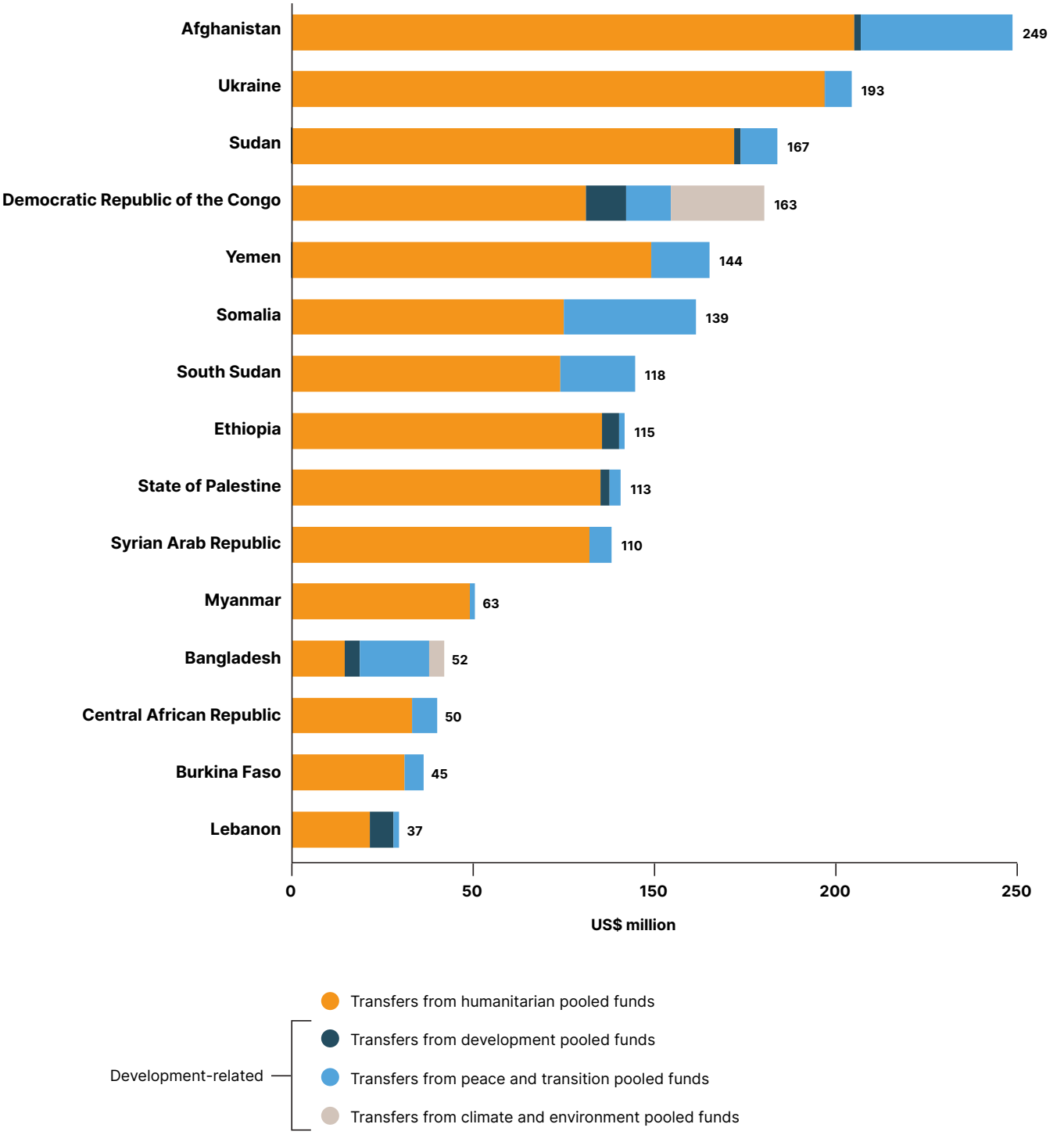
(B) 2016–2023, (US$ billion)



Source: UN Pooled Funds Database.

For notes – see page 114

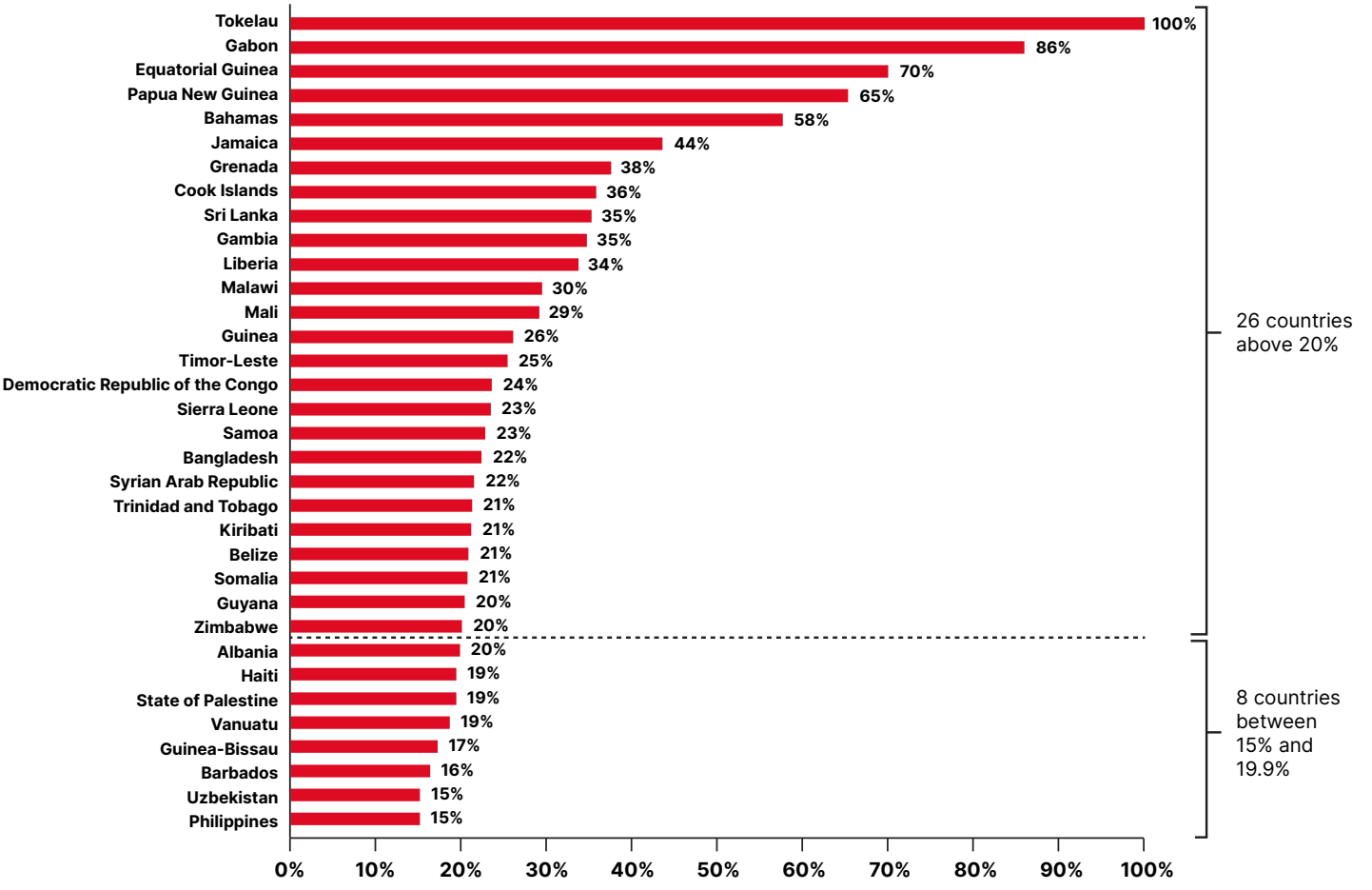
Figure 23: Top UN inter-agency pooled funds recipient countries or areas, 2023 (US$ million)



Source: UN Pooled Funds Database.

For other notes – see page 114

Figure 24: Countries or areas where more than 15% of earmarked resources is channelled through development-related UN inter-agency pooled funds, 2023



Source: Report of the Secretary-General (A/80/74-E/2025/53) and UN Pooled Funds Database.
For notes – see page 114

1.6 Broader ODA picture

This final section of Chapter 1 broadens the perspective by situating the UNDS within the wider multilateral development funding landscape. In 2023, ODA provided by OECD-DAC members reached a record high of US$ 223.5 billion. In addition, non-DAC members and philanthropic foundations that voluntarily reported their aid flows to the OECD contributed a further US$ 17.4 billion and US$ 8 billion respectively. Altogether, ODA and other aid flows reported to the OECD in 2023 approached US$ 250 billion.[44] However, preliminary OECD data for 2024 indicates that, following five consecutive years of growth, international aid from official donors declined by 7.1% in real terms compared to 2023 – the first decrease following five consecutive years of growth (see also Chapter 3).

Since 2019, the growth in ODA has largely been driven by funding earmarked for crisis responses, initially the COVID-19

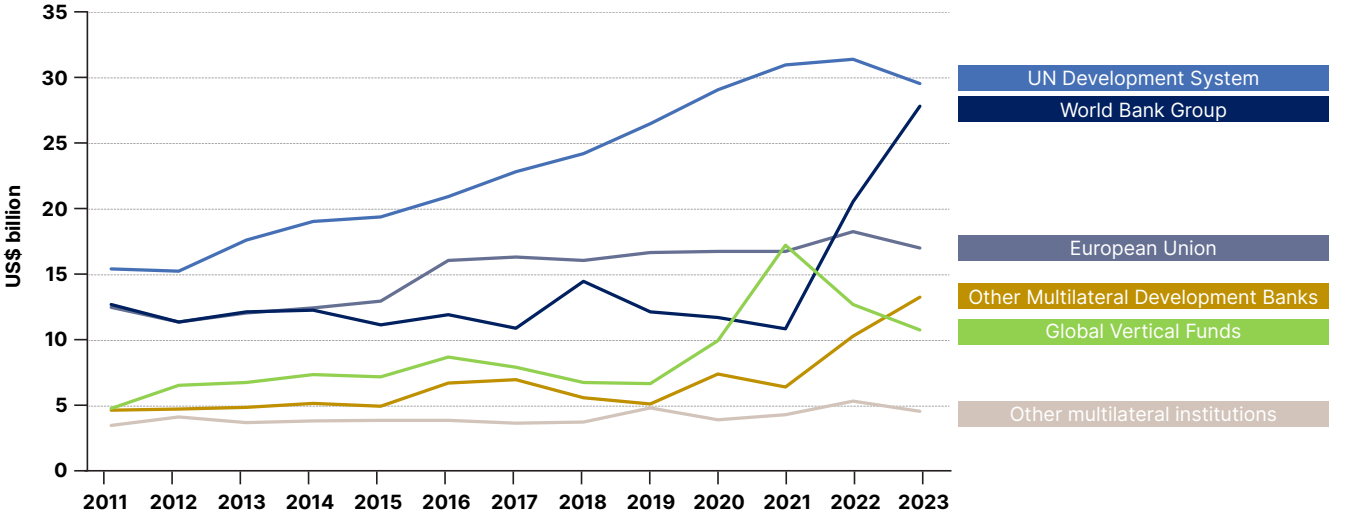
pandemic and, from 2022 onward, for Ukraine and other humanitarian emergencies. In-donor refugee costs (ie eligible categories of assistance provided to refugees inside a donor country's own territory for up to 12 months) have also contributed to the upward trend, although this type of ODA decreased by 6.2% (to US$ 31 billion) in 2023 compared to the previous year.[45] Ukraine received US$ 38.9 billion in ODA in 2023, equivalent to 15% of all ODA disbursed globally. The EU contributed US$ 20.5 billion of this, representing 54% of total ODA for Ukraine, mainly through highly concessional loans.[46]

Figure 25 illustrates the volume of ODA from OECD-DAC members channelled to/through multilateral organisations – both core and earmarked resources – for the period 2011–2023. The values are in real terms, expressed in constant 2022 US dollars, and grouped by category of multilateral institution: the UNDS, the EU, global vertical funds, the World Bank Group, other multilateral development banks,[47] and other multilateral institutions.

The UNDS has consistently received the highest volume of contributions, peaking at US$ 31.5 billion in 2021 before declining to US$ 29.6 billion in 2023. Meanwhile, the World Bank Group experienced a rapid expansion in its role as a funding provider after 2019, with contributions rising from US$ 10.8 billion in 2021 to US$ 27.9 billion in 2023. A significant part of this can be attributed to heightened support for Ukraine and large contributions associated with the World Bank's International Development Association (IDA) in 2023.[48]

For this edition of the report, global vertical funds have been disaggregated from the broader 'other multilateral institutions' category.[49] ODA from OECD-DAC members channelled through global vertical funds more than doubled between 2011 and 2023, from US$ 4.7 billion to US$ 10.7 billion. The peak occurred in 2021, when ODA to/through global vertical funds reached US$ 17.2 billion, primarily due to a US$ 12.8 billion surge in funding to Gavi arising from the COVID-19 pandemic.

Figure 25: OECD-DAC countries use of the multilateral development system, 2011–2023 (US$ billion, constant 2022 prices)

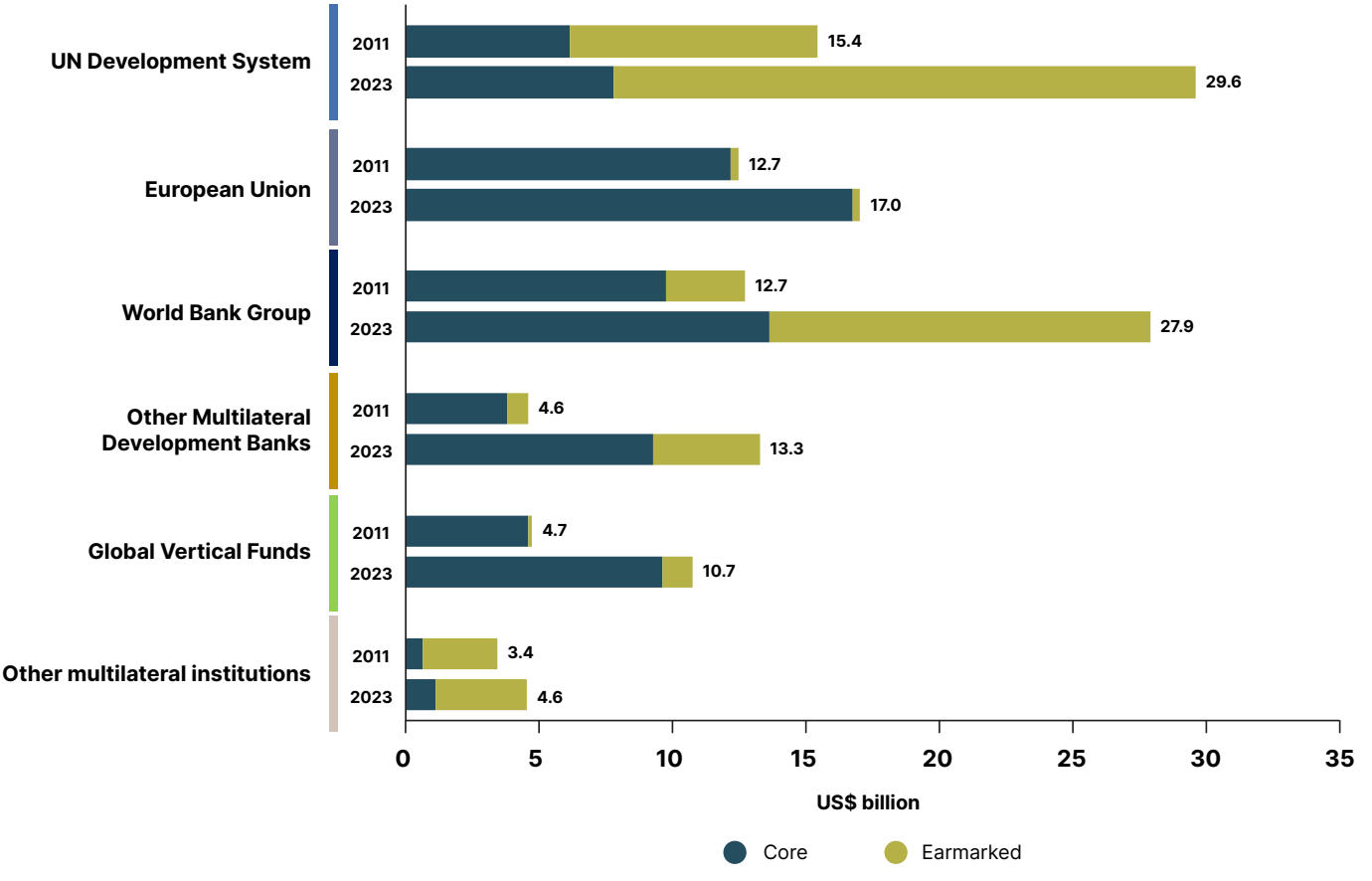


Source: Organisation for Economic Co-operation and Development (OECD).
For notes – see page 115

Figure 26 builds on the previous figure by applying the same categorisation of multilateral institutions to the distribution between core and earmarked ODA funding from OECD-DAC countries in 2011 and 2023. As can be seen, the modest growth in the UNDS's core funding between these years has been significantly outpaced by the rise in earmarked contributions, which as of 2023 are nearly three times the volume of core funding. Earmarked funding accounted for 60% of OECD-DAC countries' funding to the UNDS in 2011, increasing to 75% in 2023. By comparison, the earmarked shares seen in 2023 were notably lower for other multilateral channels: 10% for global vertical funds; 30% for other multilateral development banks; and 51% for the World Bank Group (this relatively high share was mainly due to funding earmarked for crisis response in Ukraine).

Overall, the multilateral development system continues to play a central role in mobilising and coordinating ODA. In this respect, the surge in funding seen over recent years, particularly earmarked contributions, underscores the system's capacity to respond to urgent priorities and crises. On the other hand, the growing reliance on earmarked funding, especially within the UNDS, raises serious concerns about long-term financing quality and flexibility.

Figure 26: Channels of multilateral assistance from OECD-DAC countries, core and earmarked, 2011 and 2023 (US$ billion, constant 2022 prices)



Source: Organisation for Economic Co-operation and Development (OECD).

For notes – see page 115

Part One — Chapter 2

Where is UN funding allocated?

Whereas the previous chapter examined funding flows to the UN system, Chapter 2 shifts focus to the disbursement of resources – specifically, how funds are allocated across UN functions, UN entities and geographies, as well as their alignment with SDG implementation.

Although UN revenue and expenses are closely linked, they do not necessarily align within a given fiscal year. Several factors influence the timing of financial inflows and outflows.[50] Firstly, in accordance with IPSAS, revenue from multi-year contribution agreements are recognised in full the year they are signed, despite the associated expenses being distributed over the life of the agreement (see Box 1 in page 92). Additionally, structural funding constraints, including the accumulation of unpaid assessed contributions and the tendency for voluntary contributions to be concentrated in the final quarter of the year, contribute to a pattern in which actual spending often takes place in a fiscal year later than the revenue recognition year.

2.1 UN expenses by function

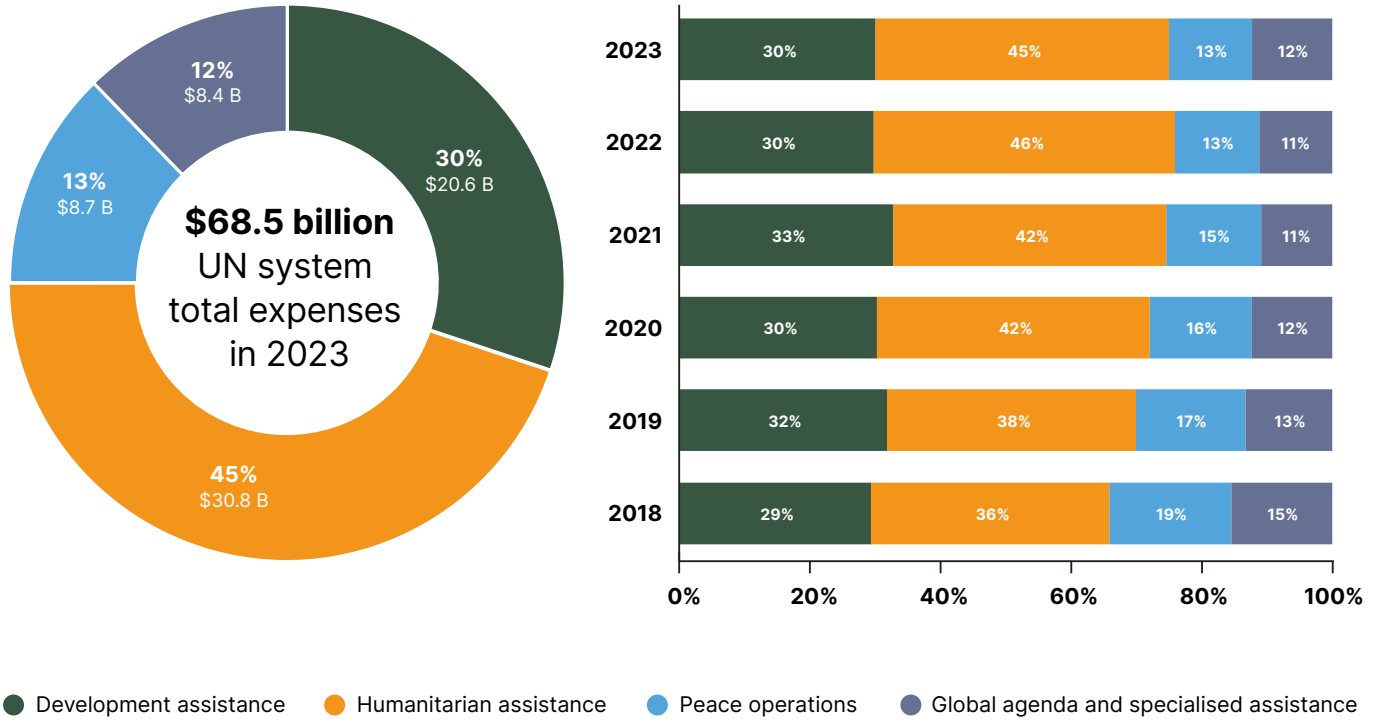
In 2023, the UN system's total expenses reached US$ 68.5 billion, an increase of US$ 1.0 billion – or 1.6%—compared to 2022. This growth mirrors broader trends in UN revenue and represents a 72% increase in expenses since 2010. Nearly three-quarters of this expansion can be attributed to five UN entities: WFP, UNICEF, the UN Secretariat, UNHCR and IOM.

Figure 27 presents the distribution of UN system expenses by function for 2023 (left-hand side), as well as how these shares have evolved annually from 2018 to 2023 (right-hand side). Of the US$ 68.5 billion UN system expenses seen in 2023, the largest portion – 45% – was allocated to humanitarian assistance (US$ 30.8 billion). Development assistance was second with 30% (US$ 20.6 billion), followed by peace operations on 13% (US$ 8.7 billion), and global agenda and specialised assistance on 12% (US$ 8.4 billion).

The bar chart on the right illustrates how the humanitarian assistance share has increased from 36% in 2018 to 45% in 2023, hitting a peak of 46% in 2022. Despite the marginal drop in 2023, this long-term growth highlights the expanding scale and complexity of global humanitarian needs, as well as the UN system's prominence within the overall humanitarian response. To put this in perspective, the estimated number of people in need of humanitarian assistance globally rose sharply from 136 million in 2018 to 339 million in 2023.[51]

Conversely, the peace operations share fell from 19% (US$ 9.9 billion) in 2018 to 13% (US$ 8.7 billion) in 2023, reflecting a relative and absolute reduction arising from mission closures and the restructuring of the UN peace and security pillar.[52] Elsewhere, the development assistance share has remained relatively stable, fluctuating between 29% and 33%, while the global agenda and specialised assistance share decreased from 15% in 2018 to 11% in 2021, before increasing to 12% in 2023. In absolute terms, the latter has increased from US$ 8.1 billion in 2018 to $8.4 billion in 2023.[53]

Figure 27: Expenses of the UN system by function, 2018–2023



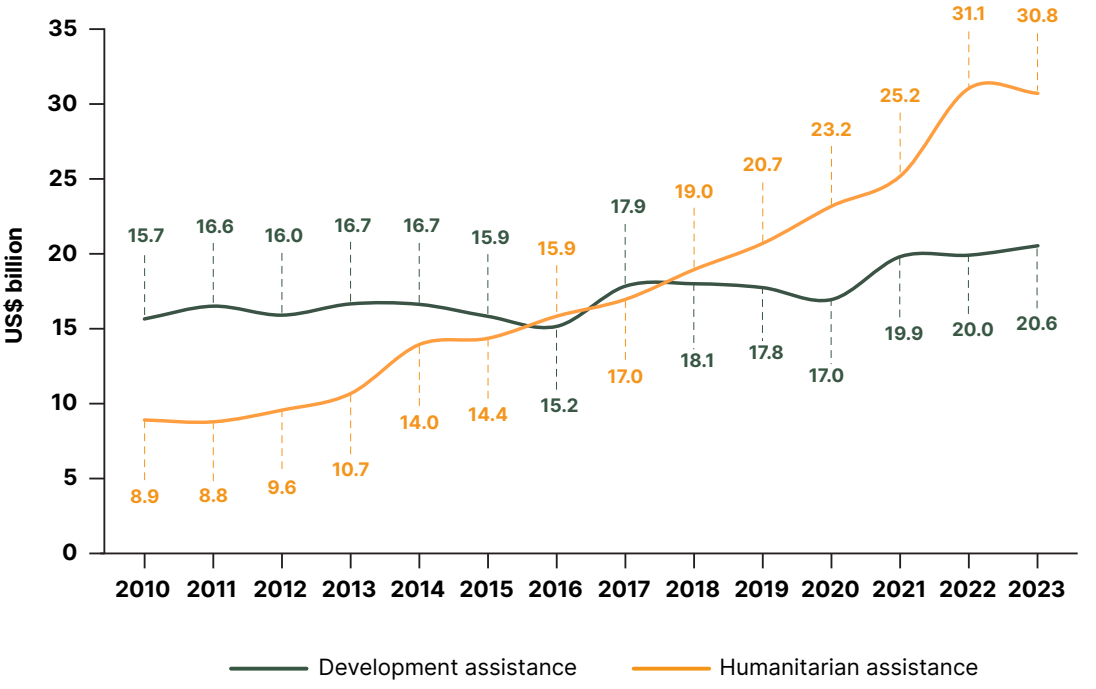
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 115

In 2023, 64% of humanitarian funding reported to the OCHA Financial Tracking Service (FTS) was directly channelled to UN entities, highlighting the UN's central role in providing urgently needed relief.[54] Figure 28 shows total UNDS expenses by function between 2010 and 2023. Whereas humanitarian expenses tripled in size over this period, corresponding to a compound annual growth rate of 10.3%, funding for development assistance – an area where numerous other development partners, including IFIs, are also active – fluctuated between US$ 15 billion and US$ 21 billion, yielding a modest compound annual growth rate of 2.1%.[55]

In 2023, expenses for UN OAD totalled US$ 51.4 billion, with US$ 20.6 billion directed to development assistance and US$ 30.8 billion to humanitarian assistance. Notably, after more than a decade of year-on-year increases in humanitarian spending, 2023 saw expenses fall by US$ 345 million compared to the US$ 31.1 billion of 2022. This decline appears to reflect a global decline in humanitarian financing between 2022 and 2023, even as worsening violent conflict, climate disasters and economic shocks have dramatically intensified humanitarian needs. For instance, as many as 333 million people are now acutely food insecure, an increase of 184 million compared to pre-COVID-19 pandemic levels.[56]

Despite this backdrop, some donors have cut their humanitarian contributions, while private funding has fallen back from the 2022 peak sparked by the Ukraine

Figure 28: Total UN expenses for development and humanitarian assistance, 2010–2023 (US$ billion)



Source: Report of the Secretary-General (A/80/74-E/2025/53). Historical data from various reports.

Note: Data based on information reported to the CEB in accordance with IPSAS and therefore reflects the full value of expenses when they are incurred, not when cash is paid. The 2024 data, submitted through the 2025 CEB reporting exercise, is preliminary.

For notes – see page 115

response. Preliminary data indicates that only half of global humanitarian requirements in 2024 were funded,[57] while there are worrying signs that humanitarian assistance funding will decrease further in 2025.[58] This underfunding requires prioritisation of operations, or as UNHCR put it, having 'to do less with less'.[59]

Donor budgets have become increasingly stretched at a time when global needs are reaching unprecedented levels. In short, funding has not kept pace with the scale of humanitarian demand. OCHA's unmet appeal requirements – the gap between identified needs and available resources—reached a record US$ 30.8 billion in 2023: of the US$ 56.1 billion required, only US$ 25.3 billion (45%) was funded.[60] Similarly, by the beginning of the fourth quarter of 2023, UNHCR had received only 44% of its US$ 10.9 billion budget (down from 50% at the same point in 2022). As a result, non-essential activities were deferred and per capita funding plummeted to a new low of US$ 47 – 19% below the 10-year average.[61]

2.2 UN expenses by UN entity

Having presented the core functions used to categorise UN system expenses – development assistance, humanitarian assistance, peace operations, and global agenda and specialised assistance – we now turn to expenses by UN entity and function. Table 4 provides an overview of total expenses in 2023 for each UN entity,

along with how these expenses are distributed across the four functions. In addition, sparklines illustrate the evolution of each entity's total expenses since 2010 (or, where applicable, the year the entity began reporting to the CEB). As expected, there is a clear alignment between an entity's institutional mandate and which function its expenses are concentrated in.

As shown in Figure 27 and reflected in Table 4, humanitarian assistance accounted for US$ 30.8 billion in 2023, representing 45% of total UN system expenses. Three entities together accounted for more than two-thirds of these expenses: WFP (34%), UNICEF (18%) and UNHCR (17%). By contrast, development assistance expenses – which amounted to US$ 20.6 billion, or 30% of overall UN system expenses – were far less concentrated, with half attributable to the development expenses of UNDP (24%), UNICEF (18%) and FAO (8%). Peace operations were heavily concentrated in two entities: UN-DPO (83%) and the UN Secretariat (15%). Finally, expenses under global agenda and specialised assistance totalled US$ 8.4 billion, with the UN Secretariat (28%) and WHO (22%) accounting for approximately half of this amount.

It should come as no surprise that the three UN entities with the highest levels of revenue in 2023 also recorded the highest levels of expenses. WFP led with US$ 10.7 billion, of which 96% was allocated to humanitarian assistance, followed by UNICEF with US$ 9.0 billion, reflecting significant expenses in both development (40%) and humanitarian functions (60%). The UN Secretariat ranked third, with US$ 7.6 billion in expenses spread across a diverse functional profile: 36% for humanitarian assistance, 31% for global agenda and specialised assistance, 17% for peace operations, and 16% for development.[62]

For many UN entities, their expense profile reflected a predominant function closely aligned with their core mandate. For instance, UN-DPO allocated its entire budget to peace operations; WFP focused exclusively on humanitarian assistance, as did UNHCR to a near-complete extent; the International Atomic Energy Agency (IAEA) directed all its resources to the global agenda function; while PAHO and UNDP allocated all and most of their budgets, respectively, to development assistance.

Preliminary 2024 UN expense data

Despite the challenging context, UN entities remained committed to their mission of delivering results where they are needed the most – often operating under extremely difficult conditions. Figure 29 presents the expense trends for development and humanitarian assistance for selected UN entities from 2015 to 2024. It is the only figure in Chapter 2 that includes preliminary 2024 expense data, which was subject to verification at the time this report was prepared. The figure is divided into two panels allowing comparison of the scale and trajectory of spending between the two operational functions. Both the UN Secretariat and UNICEF have a significant presence in both UN development and humanitarian assistance, reflecting the breadth of their mandates.

Panel A presents the annual development assistance expenses of FAO, UN Secretariat, UNDP, UNICEF and UNFPA. FAO experienced the strongest relative growth, more than tripling its expenses from US$ 0.5 billion in 2015 to US$ 1.7 billion in 2024. This reflects the active use of resources to combat food insecurity and malnutrition and to support the transition towards climate resilient, low-emission agrifood systems.[63] UNDP consistently recorded the highest level of expenses among the group, maintaining a stable operational scale with spending fluctuating from US$ 4.6 billion to 5.1 billion. UNICEF showed a steady and gradual increase in expenses, rising from US$ 2.8 billion in 2015 to US$ 3.8 billion in 2024. The UN Secretariat's expenses in development assistance grew from US$ 583 million to US$ 1.4 billion in 2019. From 2020 onward, expenses plateaued, before declining modestly in 2023 and 2024. UNFPA's expenses remained relatively flat, with only marginal growth over the period.

Panel B shows the annual humanitarian assistance expenses of the UN Secretariat, UNHCR, UNICEF, UNRWA and WFP. It highlights significant disparities in both scale and growth patterns, reflecting differing mandates, operational reach, and the level of resources available to address evolving humanitarian needs. Among these UN entities, WFP consistently registers the highest humanitarian expenses and has also experienced the largest expansion. Spending increased from US$ 4.6 billion in 2015 to US$ 9.2 billion in 2024, with 2022 seeing a peak at US$ 11.9 billion,

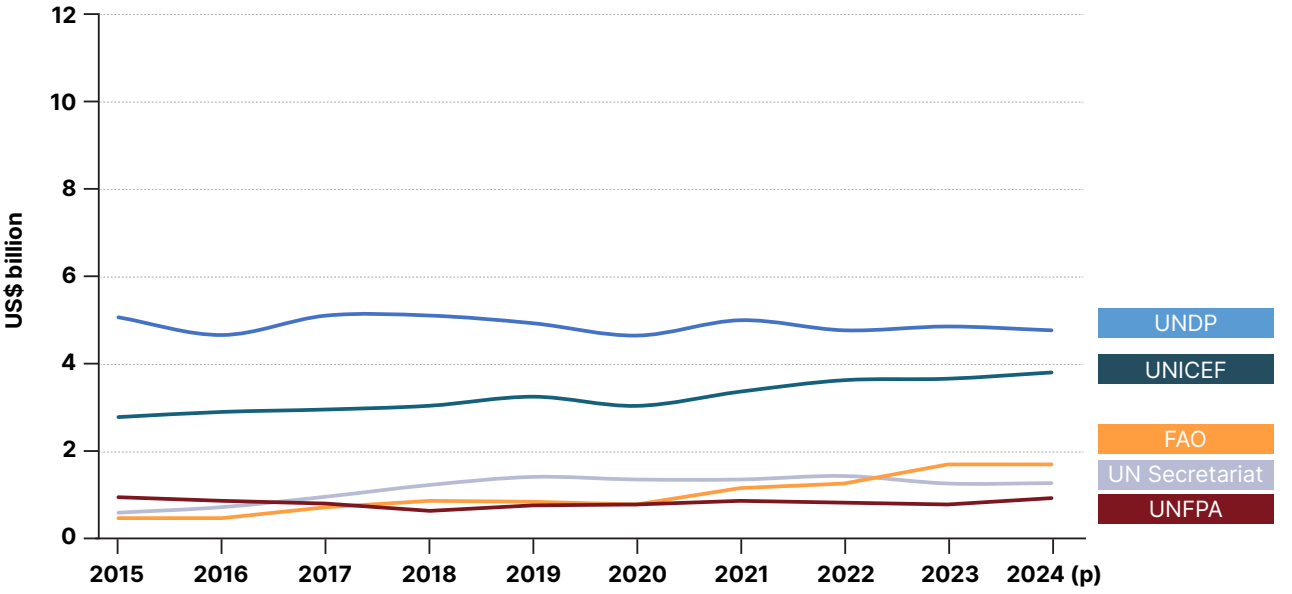
Table 4: UN system total expenses by entity and function, 2010-2023 (US$ million)

Entity	Development assistance 2023	Humanitarian assistance 2023	Peace operations 2023	Global agenda 2023	Total expenditure 2023	2010–2022
UN Secretariat	1,252	2,756	1,294	2,344	7,646	4.0B 7.6B
UN-DPO			7,227		7,227	7.6B 7.2B
CTBTO				129	129	124.9M 128.6M
FAO	1,677	237		206	2,119	1.4B 2.1B
IAEA				750	750	584.9M 750.3M
IARC				51	51	46.5M 50.6M
ICAO				247	247	235.1M 247.1M
ICC				201	201	186.7M 200.7M
IFAD	226				226	783.8M 226.3M
ILO	590	89		172	851	587.0M 851.3M
IMO				87	87	67.9M 87.4M
IOM	748	2,236		436	3,419	1.4B 3.4B
IRMCT				79	79	85.7M 79.3M
ISA				12	12	8.3M 12.3M
ITC	159				159	70.8M 158.8M
ITLOS				18	18	11.9M 17.8M
ITU	66			195	261	193.1M 260.7M
OPCW				94	94	84.2M 94.2M
PAHO	1,099				1,099	927.3M 1.1B
UN Tourism				35	35	21.8M 34.6M
UN Women	417	71		58	546	198.3M 546.1M
UNAIDS	204				204	284.0M 204.1M
UNCCD				27	27	18.6M 26.9M
UNCDF	101				101	64.6M 100.8M
UNDP	4,878	706			5,584	5.8B 5.6B
UNEP	672				672	448.9M 671.9M
UNESCO	517	15		207	738	796.7M 738.2M
UNFCCC				124	124	95.4M 124.3M
UNFPA	770	741			1,510	823.9M 1.5B
UN-HABITAT	107	34		37	178	200.5M 177.7M
UNHCR		5,320			5,320	1.9B 5.3B
UNICEF	3,647	5,389			9,037	3.6B 9.0B
UNIDO	373				373	225.2M 372.8M
UNITAID		193			193	216.3M 193.4M
UNITAR				49	49	20.3M 49.5M
UNODC	452				452	210.9M 451.5M
UNOPS	919	106	210	3	1,239	65.4M 1.2B
UNRWA		1,461			1,461	554.8M 1.5B
UNSSC	20				20	10.0M 19.6M
UNU				81	81	59.8M 81.4M
UPU				109	109	50.2M 108.8M
WFP	411	10,337			10,748	4.3B 10.7B
WHO	1,198	1,065		1,848	4,111	2.1B 4.1B
WIPO	94			380	474	324.4M 474.3M
WMO				126	126	88.5M 125.6M
WTO	26			288	314	225.6M 314.2M
Total	**20,621**	**30,756**	**8,731**	**8,393**	**68,500**	**39.8B 68.5B**

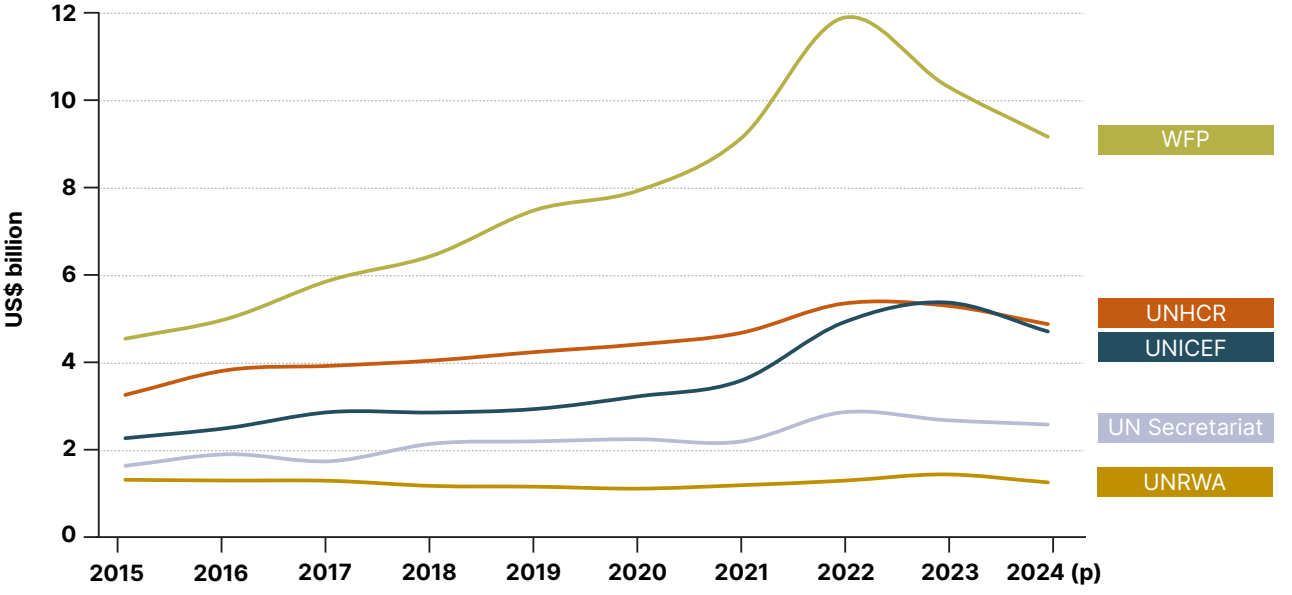
i) Values are rounded and slight differences in totals may occur. ii) UNV and UNICRI expenses are included under UNDP and UNODC, respectively.
Source: Chief Executives Board for Coordination (CEB).
For notes – see page 110

Figure 29: Total expenses for development and humanitarian assistance by select UN entities, 2015–2024 (US$ billion)

(A) Development



(B) Humanitarian



Source: Chief Executives Board for Coordination (CEB).

Note: Data based on information reported to the CEB in accordance with IPSAS and therefore reflects the full value of expenses when they are incurred, not when cash is paid. The 2024 data, submitted through the 2025 CEB reporting exercise, is preliminary.

For notes – see page 116

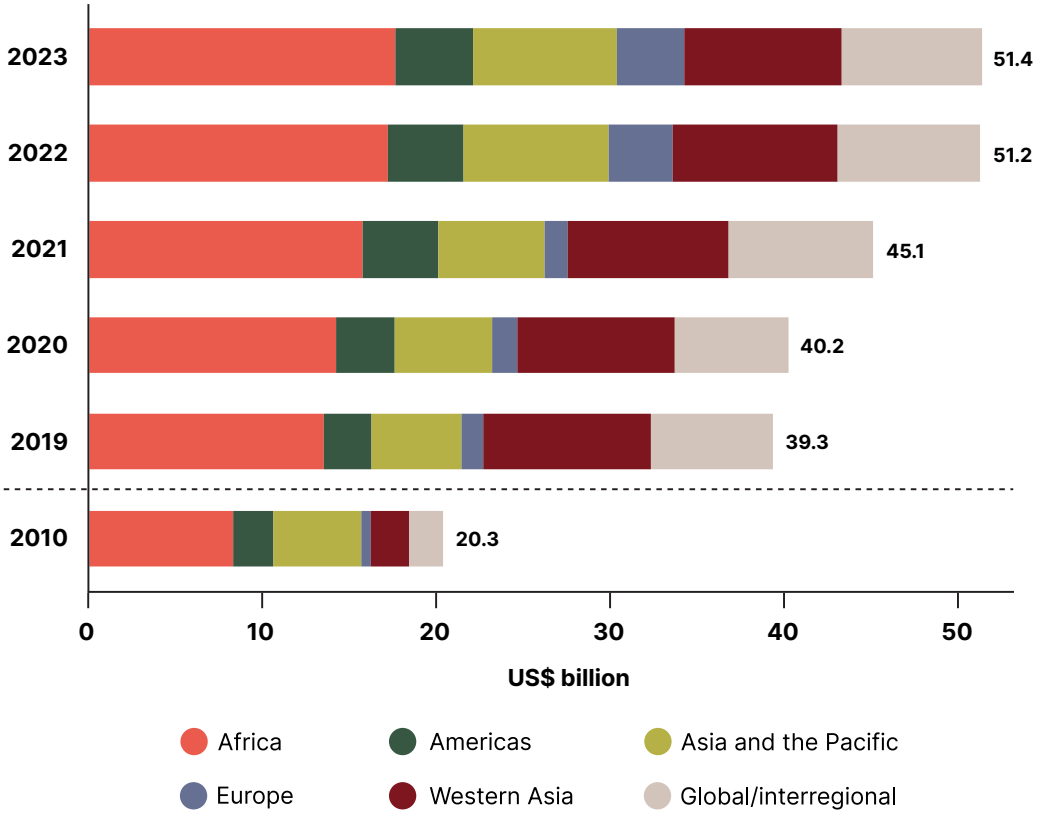
reflecting the surge in global food insecurity and WFP's role in large-scale emergency responses. By contrast, UNRWA exhibits a flat trend and of the UN entities depicted is the only one with lower level of expenses in 2024 than in 2015, consistent with funding suspensions or pauses despite unprecedented needs among refugees from, and those displaced within, the State of Palestine.

2.3 Distribution of UN resources by region

This section turns to the relationship between resource allocations and geographic distribution, focusing first on operational activities before incorporating the peace component to present a comprehensive overview of humanitarian–development–peace (HDP) expenses by region.

Figure 30 shows UN system humanitarian and development assistance expenses in UN programme countries by region for 2010, as well as from 2019 to 2023. The regions are disaggregated according to the classification used by the UN Department of Economic and Social Affairs (DESA), namely: Africa,[64] Americas,[65] Asia and the Pacific,[66] Europe,[67] Western Asia,[68] and global/interregional – with total annual OAD expenses shown at the end of each bar. The figure points both to the growing scale of UN humanitarian and development assistance and the shifting regional distribution of resources over time.

Figure 30: Expenses on UN humanitarian and development assistance by region, 2010–2023 (US$ billion)



Source: Report of the Secretary-General (A/80/74-E/2025/53). Historical data from various reports.
For notes – see page 115

Throughout the 2010–2023 period, Africa consistently received the largest share of UN OAD expenses, with allocations rising steadily from US$ 8.3 billion in 2010 to US$ 17.6 billion in 2023 – a compound annual growth rate of 6.0%. Western Asia saw a marked increase in funding after 2012 and has become the second-largest regional recipient in recent years, registering a compound annual growth rate of 11.4%. By contrast, the Americas and Asia and the Pacific displayed stable trends, as well as lower compound annual growth rates of 5.1% and 3.9% respectively. Europe received the smallest share of regional allocations, although it holds the period's highest compound annual growth rate: 16.2%. As Figure 30 makes clear, expenses in Europe rose notably following the 2022 escalation of the conflict in Ukraine.

Up to this point, aggregate UN regional expenses in development and humanitarian assistance have been presented (ie UN OAD). This section disaggregates annual expenses by region and function, including those related to peace operations. This approach offers a clearer view of the evolving functional distribution of expenses within regions, facilitating comparison between them. The inclusion of peace operation expenses reflects the importance of strengthening coherence across humanitarian, development and peace efforts, a crucial prerequisite to reducing vulnerabilities, supporting preven--tion and, ultimately, shifting from delivering humanitarian assistance to ending need.[69]

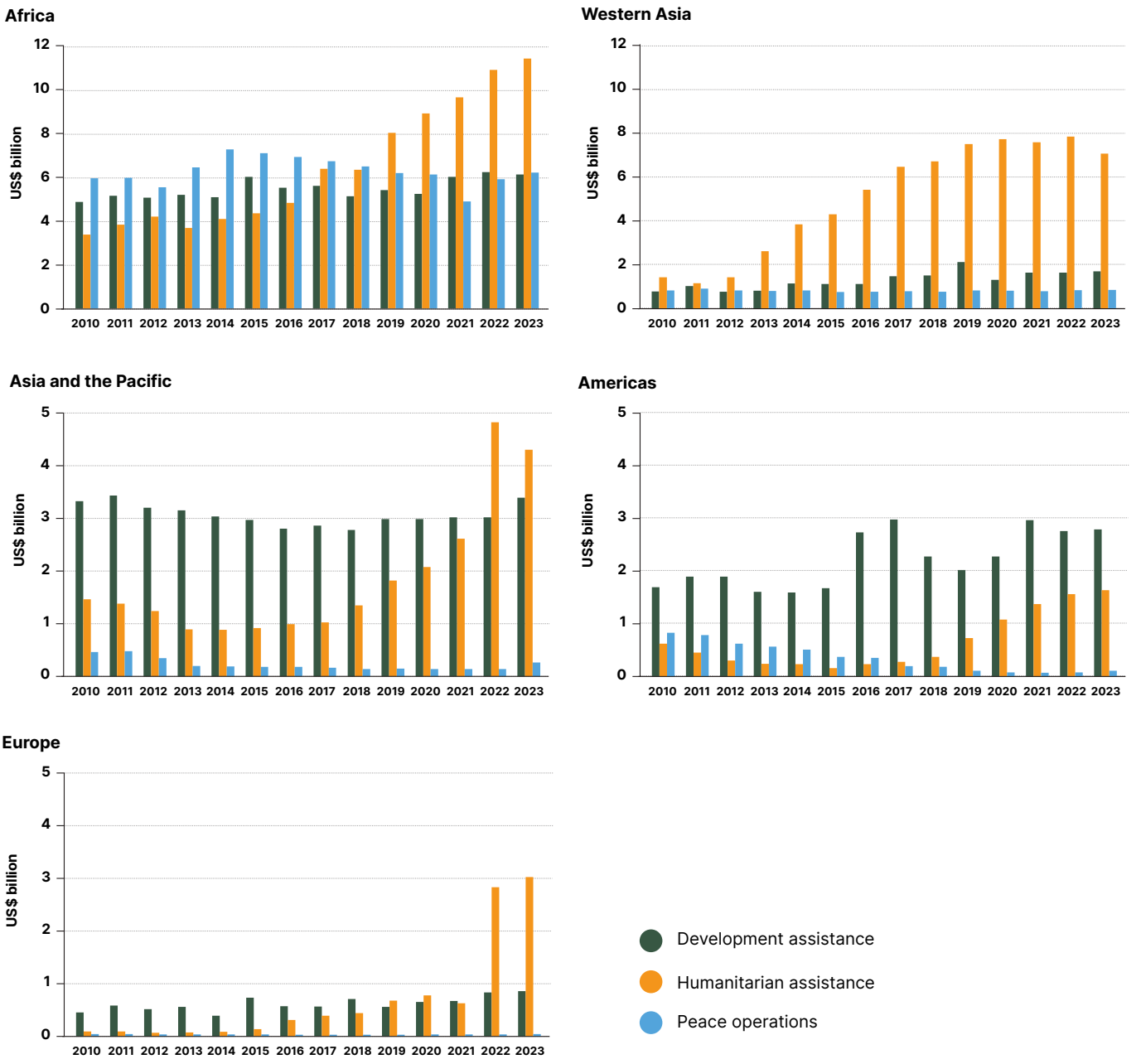
Each of Figure 31's panels includes only UN programme countries from the respective region, with the bar charts illustrating the evolution of UN HDP expenses from 2010 to 2023. For the African region, UN expenses maintained a relatively balanced distribution across the three functions from 2010 to 2018, with peace operations consistently taking the lead in annual allocations. Beginning in 2019, however, humanitarian assistance started to rise, surpassing the other functions and eventually reaching US$ 11.5 billion in 2023. By contrast, peace operations expenses plateaued at around US$ 6 billion, while development assistance remained relatively stable, ranging between US$ 5.0 and US$ 6.2 billion. This shift reflects intensifying humanitarian needs arising from protracted conflicts in the Sahel region and countries such as Ethiopia, Sudan, South Sudan, the Democratic Republic of the Congo and Somalia, along with the region's heightened exposure to climate shocks and food insecurity, all of which has led to significant population displacement.

In Western Asia, humanitarian expenses have enjoyed the largest share of UN allocations ever since 2010, a situation that has only intensified over the years. This is reflected by the sharp rise in humanitarian expenses from US$ 1.4 billion in 2010 to a peak of US$ 7.9 billion in 2022, against a backdrop of multiple large-scale, long-term, complex crises. Of particular note is the conflict in Syria, which has been ongoing since 2011, and the Yemen crisis, which escalated in 2015. Both have led to humanitarian emergencies characterised by widespread famine risk, health system collapses and mass displacement.[70] Here, it should be pointed out that the increase in humanitarian needs resulting from the current conflict in Gaza is not fully reflected in Figure 31 due to the timeframe involved.

In Asia and the Pacific, development assistance accounted for the largest share of UN expenses up to 2021, ranging from US$ 2.8 billion to US$ 3.4 billion. However, humanitarian expenses spiked in 2022, reaching US$ 4.8 billion, after the 2021 abandonment of democratic governance and subsequent full-scale armed conflict in Myanmar, and the Taliban takeover in Afghanistan.[71] Notably, peace operations in the region have consistently accounted for only small share of UN expenses over time, with minimal variation.

In the Americas, development assistance has not only accounted for the largest share of UN expenses in every one of the recorded years, but enjoyed a notable increase over the period, reaching a high of US$ 3.0 billion in both 2017 and 2021. Peace operation expenses declined sharply following the closures of the UN Stabilization Mission in Haiti (MINUSTAH) and the UN Mission for Justice Support in Haiti (MINUJUSTH). On the other hand, humanitarian assistance rose significantly after 2018 – reaching US$ 1.6 billion in 2023 – due to the widening of several regional crises. These included rapidly growing numbers of Venezuelan refugees and migrants caused by their home country's ongoing political, economic and humanitarian difficulties,[72] as well as multifaceted humanitarian

Figure 31: Development, humanitarian and peace by region, 2010-2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/80/74-E/2025/53).
For notes – see page 115

challenges in El Salvador, Guatemala and Honduras driven by increased transit migration, climate-related disasters and food insecurity.

Europe has historically been the smallest recipient of UN expenses across all functions. Beginning in 2022, however, the region experienced a sharp rise in UN humanitarian

assistance, peaking at US$ 3.0 billion in 2023, largely in response to the war in Ukraine. By contrast, development assistance remained low and relatively stable, while peace operations played only a marginal role in the region's overall expenses profile.

2.4 UN expenses in crisis-affected countries

Building on the regional analysis given above, this section shifts to country-level spending in crisis-affected contexts, applying a HDP nexus framework.[73] Through disaggregating expenses by country, the analysis provides a more granular view of how UN resources were spent in 2023, unpacking the UN system's funding priorities in those countries most affected by crisis. Figure 32 illustrates UN expenses in the 30 crisis-affected countries with total expenses over US$ 200 million in 2023.[74]

In 2023, UN expenses across all the 39 crisis-affected countries totalled US$ 35.3 billion. Afghanistan recorded the highest overall UN expenses among the group at US$ 3.2 billion, with humanitarian assistance the dominant component (72%). South Sudan, Somalia and the Democratic Republic of the Congo followed close behind – each received over US$ 2.4 billion, reflecting the scale and persistence of the complex, long-term crises at play. Yemen, Ukraine and Lebanon also ranked among the top recipients, with total UN expenses ranging from US$ 2.0 to US$ 2.3 billion. Altogether, nearly half the 2023 UN expenses in crisis-affected countries was directed towards these seven countries (US$ 17.2 billion in total).

In countries hosting ongoing UN peacekeeping operations, peace- and security-related expenses accounted for a major share of total UN expenses in 2023. In the Central African Republic (MINUSCA) and Mali (MINUSMA), the share reached 77% and 75% respectively, while in both the Democratic Republic of the Congo (MONUSCO) and South Sudan (UNMISS) it was 45%. In Somalia, where the UN Assistance Mission in Somalia (UNSOM)'s mandate expired on 31 October 2023, the share was 34%. Collectively, these five peace operations accounted for 80% of all peace- and security-related expenses across the 39 crisis-affected countries.

Humanitarian assistance dominated spending in most crisis-affected contexts, accounting for 90% of total UN spending in the case of three settings: the State of Palestine, Syria and Ukraine. Notably in this regard, the number of refugees, asylum-seekers, internally displaced people, returnees and stateless individuals surged between 2018 and 2023, from 74.8 million to 122.6 million.[75] Development assistance was for the most part significantly lower than humanitarian assistance in most crisis-affected countries, although some countries – such as Burundi, Pakistan, Mozambique and Colombia – featured a more balanced profile, suggesting a focus on post-crisis recovery or support for populations affected by protracted displacement.

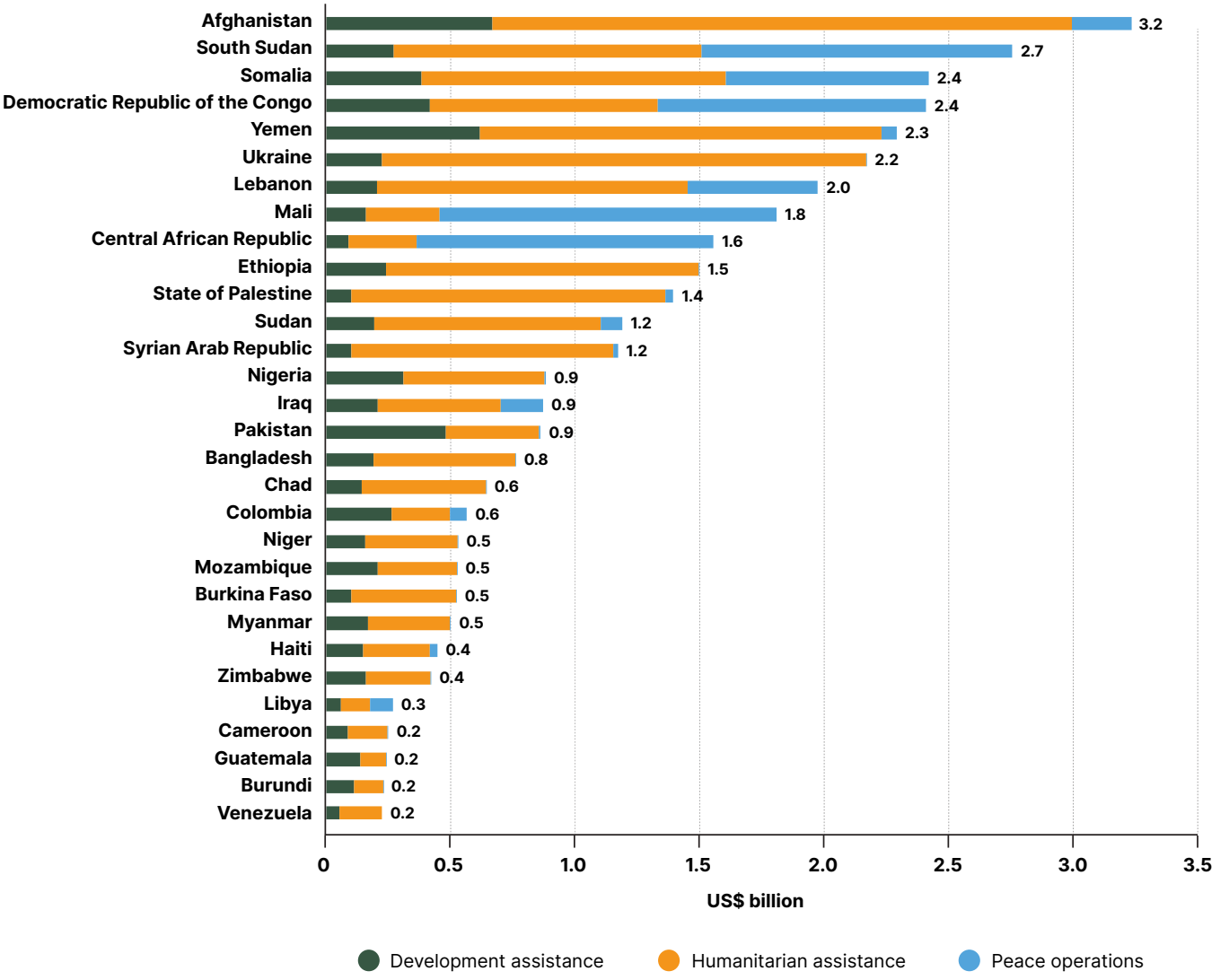
Another important consideration is that UN entities (and their partners) may face greater costs, risks and operational constraints during periods of rising insecurity. Operational conditions are further undermined by fragile governance, damaged infrastructure and disrupted supply chains, while bureaucratic obstacles, restricted access and limited engagement with official or de facto authorities frequently lead to breaks in operational continuity. Increasingly complex, high-risk environments compound these various challenges, making programme implementation ever more hazardous.

2.5 Distribution of UN expenses by country income level

The scale and urgency of crisis-affected countries' needs mean they account for the majority of UN system expenses. Beyond this designation, however, funding levels and modalities vary significantly according to country income level. As such, this section examines the distribution of UN expenses across low-, lower middle-, upper middle- and high-income countries, distinguishing how core and earmarked resources are allocated within each group.[76] This perspective offers insights into how the UN system balances support for immediate crisis responses with longer-term development objectives across diverse economic contexts.

Figure 33 displays UN humanitarian and development (UN OAD) expenses according to the income level of UN programme countries, while also distinguishing between crisis-affected and non-crisis-affected contexts.[77]

Figure 32: UN development, humanitarian, and peace operations expenses by crisis-affected country, 2023 (US$ billion)

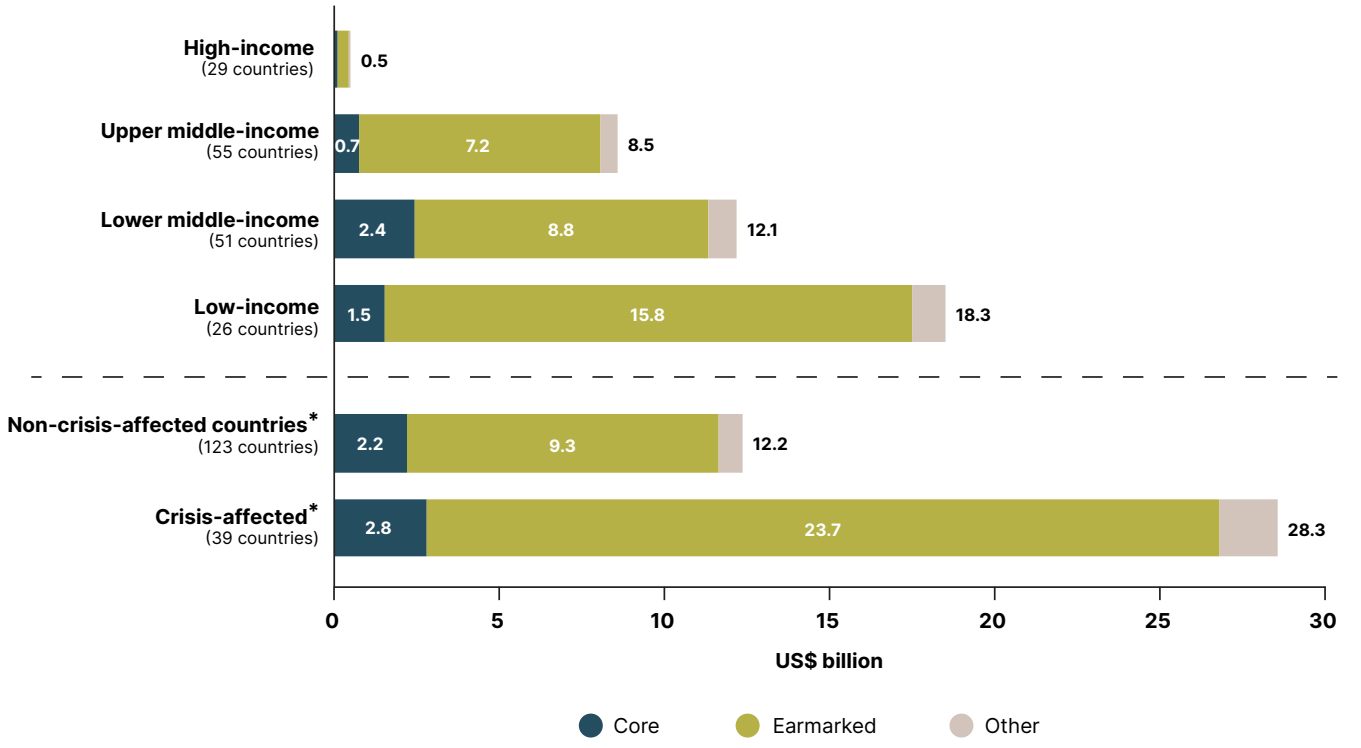


Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/80/74-E/2025/53).
For notes – see page 116

It should be noted that the total values differ from those in Figure 30, as Figure 33 includes only resources allocated to specific countries, excluding those designated at the global or regional level.

Low-income countries (26) received the highest level of UN expenses in 2023, totalling US$ 18.3 billion, followed by lower middle-income countries (51) with US$ 12.1 billion, upper middle-income countries (55) with US$ 8.5 billion, and high-income countries (29) with just US$ 0.5 billion. Among the four income groups, low-income countries have the highest average UN expenses per country and the greatest reliance on earmarked resources, which accounted for 86% of their total expenses.

Figure 33: UN development and humanitarian expenses in UN programming countries by income status, 2023 (US$ billion)



* The non-crisis-affected and crisis-affected UN programming countries are integrated by a variety of income levels.

Source: Report of the Secretary-General (A/80/74-E/2025/53), World Bank, DPO, DPPA.

For notes – see page 116

The 39 crisis-affected countries received a total of US$ 28.3 billion in UN OAD, accounting for 70% of overall country-level spending across the 162 countries host to UN programmes. This funding was overwhelmingly earmarked (US$ 23.7 billion), with only comparatively modest allocations from core (US$ 2.8 billion) and other resources (US$ 1.8 billion). By contrast, the non-crisis-affected countries (123) received US$ 12.2 billion, which featured a relatively higher share of core (US$ 2.2 billion) and a slightly lower share of other resources (US$ 0.7 billion). Thus, although total funding for the latter group was lower, the structure in place better supports long-term development programming and strategic investment.

The interconnectedness of peace, development and the fulfilment of humanitarian needs – highlighted in section 2.3 – is particularly evident when comparing crisis-affected countries with income classifications: more than half the crisis-affected countries are also classified as low-income. Moreover, protracted crisis may result in an income classification downgrade. For example, Lebanon had been classified as an upper middle-income country since 1997, only to be downgraded to the lower middle-income group in 2011 following a sharp exchange rate depreciation and 11 consecutive years of falling gross domestic product (GDP) per capita.[78]

Hazardous weather events, such as droughts, floods and other climate crises, have joined conflict among the root causes of famine and displacement. At the same time, the presence of violence and conflict can severely undermine the capacity to respond to climate change impacts.[79] This

overlap underscores the compounded vulnerabilities many countries face, and therefore the need for integrated, sustained support capable of addressing both immediate needs and long-term structural challenges.

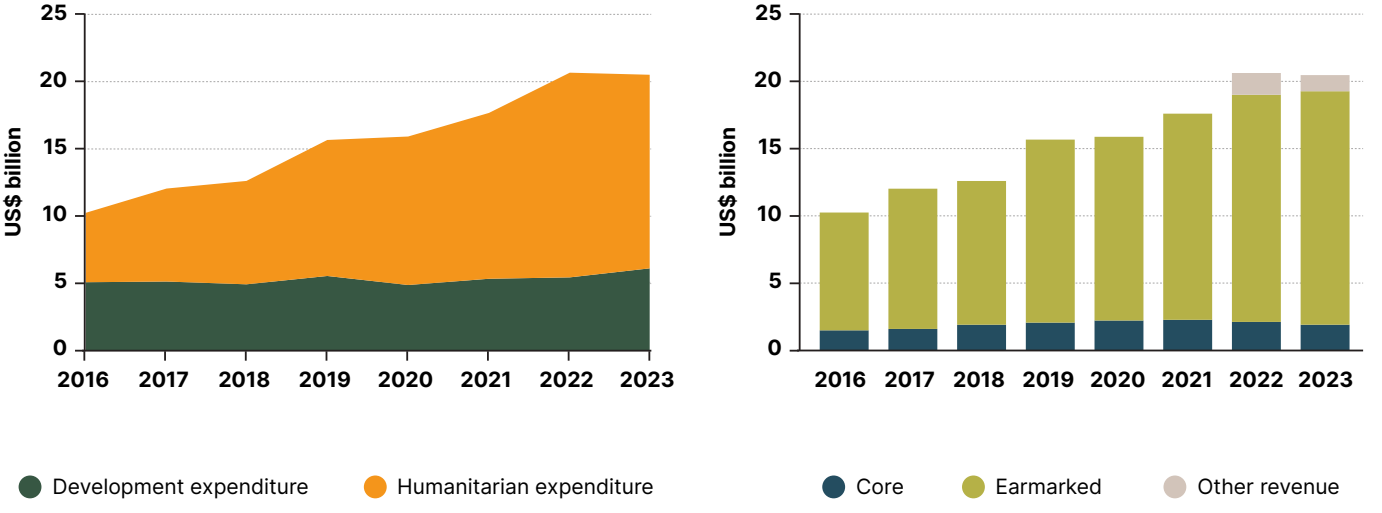
2.6 UN expenses in least developed countries

The overlap between crisis-affected and low-income countries also aligns closely with the category of least developed countries (LDCs).[80] Many LDCs are either currently experiencing or recovering from conflict. In 2023, 54% of the crisis-affected countries were also classified as LDCs.[81] This section therefore examines UN expenses in support of countries facing some of the most severe and multidimensional development challenges.

Figure 34 illustrates UN spending in LDCs from 2016 to 2023. The left-hand panel presents the disaggregation by humanitarian and development assistance, while the right-hand panel shows the breakdown of expenses by core, earmarked and other funding.[82] UN support to LDCs over the period displayed steady growth, peaking at US$ 20.6 billion in 2022 before a slight decline to US$ 20.5 billion in 2023. As the left-side panel shows, the recent reduction in expenses was largely driven by a fall in humanitarian assistance from US$ 15.2 billion to US$ 14.4 billion. This shift raises questions about funding shortfalls and whether we are seeing an emerging change in donor preferences.

The right-hand panel of Figure 34 reveals that allocations to LDCs are funded primarily through earmarked resources, which accounted for between 82% and 87% of total expenses over the period. Only 9% of 2023 operational activities in LDCs were funded by core resources, further emphasising the extent to which the UN's support to LDCs remains dependent on earmarked funding. This reliance is a worrying indicator of the vulnerability of UN assistance in these settings, where flexible, predictable resources are very much needed.

Figure 34: UN development and humanitarian expenses in least developed countries, 2016–2023 (US$ billion)



Source: Report of the Secretary-General (A/80/74-E/2025/53). Historical data from various reports.
For notes – see page 117

2.7 UN expenses aligned with SDGs

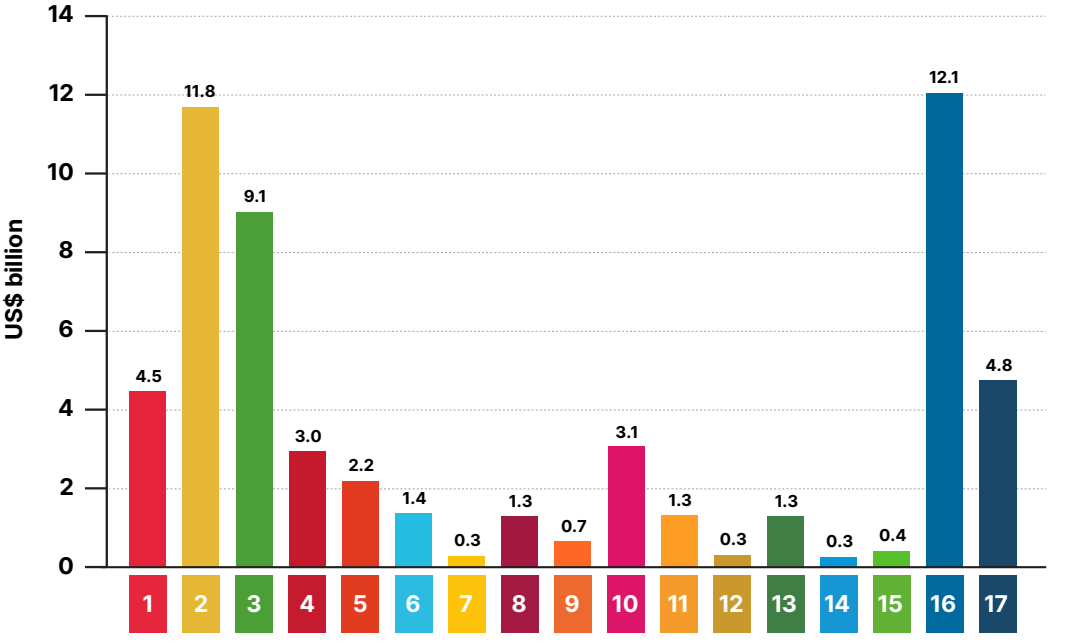
The 2030 Agenda for Sustainable Development, endorsed by all UN Member States in September 2015, set out 17 goals aimed at tackling the world's most urgent challenges, including poverty eradication, climate action and the promotion of social justice. Central to the Agenda is the principle of 'leaving no one behind', with a strong focus on reaching the most vulnerable populations first.[83]

Rapid progress has already been made in aligning UN entity expenses with the SDGs. Reporting is carried out in accordance with the Data Standards for UN system-wide reporting of financial data, which includes a common methodology for tracking the contribution made by UN entities to the 17 SDGs and their 169 targets.

In 2023, UN entities reported US$ 57.6 billion in allocations aligned with SDG goals, accounting for 84% of the UN system's total expenses of US$ 68.5 billion. An additional US$ 9.6 million (14%) was reported against a non-SDG code. The remaining 2% was not reported aligned to an SDG code or a non-SDG code. Notably, the IAEA, the International Tribunal for the Law of the Sea (ITLOS), the United Nations System Staff College (UNSSC), United Nations Volunteers (UNV), the Universal Postal Union (UPU) and the World Meteorological Organization (WMO) all reported 100% of their expenses against the non-SDG code.

Figure 35 presents the distribution of UN system expenses by SDG in 2023, based on self-reported data from UN entities. The pattern of expenses across the 17 SDGs reflects the most pressing challenges to which the UN system's expenses are allocated, shaped by the mandates of individual UN entities and – given the high levels of earmarked funding – donor priority areas. In 2023, the highest levels of UN expenses were directed toward promoting peace, justice and strong institutions (SDG 16), eradicating hunger (SDG 2), and ensuring health and promoting well-being for all (SDG 3).

Figure 35: Aggregated UN expenses linked to the SDGs, 2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 117

The institutional and policy transformations promoted under SDG 16 are foundational for addressing the 2030 Agenda's various cross-cutting challenges. Strengthening inclusive governance, access to justice, and effective, accountable institutions are not only essential for achieving SDG 16 itself, but for advancing all the other goals, many of which depend on resolving armed conflict, strengthening institutional capacity, and implementing inclusive, equitable legislation to safeguard human rights.[84]

SDG 16 accounted for the largest share of UN expenses in 2023, totalling US$ 12.1 billion, driven primarily by UN-DPO peacekeeping operations (60%), political and peacebuilding missions under the UN Department of Political and Peacebuilding Affairs (DPPA) (10%), and UNDP's support for good governance, electoral assistance, rule of law, access to justice, anti-corruption, and conflict prevention (8%). Notably, the expenses of UN-DPO, the ICC, CTBTO, the Organization for the Prohibition of Chemical Weapons (OPCW), and IRMCT focus exclusively on SDG 16.

The second-largest share of UN system expenses in 2023 was directed toward eradicating hunger (SDG 2), reflecting the scale and persistence of global food insecurity and malnutrition. Having risen sharply between 2019 and 2021, global hunger has since remained persistently high, affecting 9.1% of the global population in 2023 compared with 7.5% in 2019.[85] The prevalence of moderate or severe food insecurity has remained unchanged for three consecutive years. In 2023, 2.3 billion people (28.9% of the global population) were moderately or severely food insecure, including 864 million (11% of the global population) who faced severe food insecurity.[86] UN system expenses towards SDG 2 totalled US$ 11.8 billion, primarily ascribable to WFP assistance around reducing food insecurity and malnutrition, and providing sustainable agricultural resilience (83%). Elsewhere, UNICEF contributed mainly through nutritional care and counselling for children and women (7%), while FAO provided agriculture and rural development support aimed at increasing food production and availability (6%). In addition, the International Fund for Agricultural Development (IFAD)'s expenses were exclusively directed at SDG 2.

Improving global health also remained a key priority for the UN system in 2023, as reflected in expenses linked to SDG 3. Notable examples of the improvements seen in global health outcomes over recent years include the 52% reduction in AIDS-related deaths since 2010, and – in terms of preventing the deaths of newborns and children under five years of age – that fact that 146 countries or areas have either met or are on track to meet the target of 25 deaths per 1,000 live births. More recently, however, the COVID-19 pandemic, along with other ongoing crises, have reversed the progress made in life expectancy and disrupted childhood immunisation coverage, which suffered its steepest decline in three decades.[87]

UN system expenses linked to SDG 3 amounted to US$ 9.1 billion in 2023, with two entities accounting for two-thirds of this total. WHO was the largest player with 44% of total expenses linked to SDG 3 (almost all – 98% – of the entity's expenses were linked to this goal), while UNICEF contributed 23%, primarily through spending on newborn, child and maternal health among the most vulnerable populations. Elsewhere, the expenses of PAHO, the International Agency for Research on Cancer (IARC) and Unitaid were almost fully linked to SDG 3 – ranging from 91% to 100% in each case.

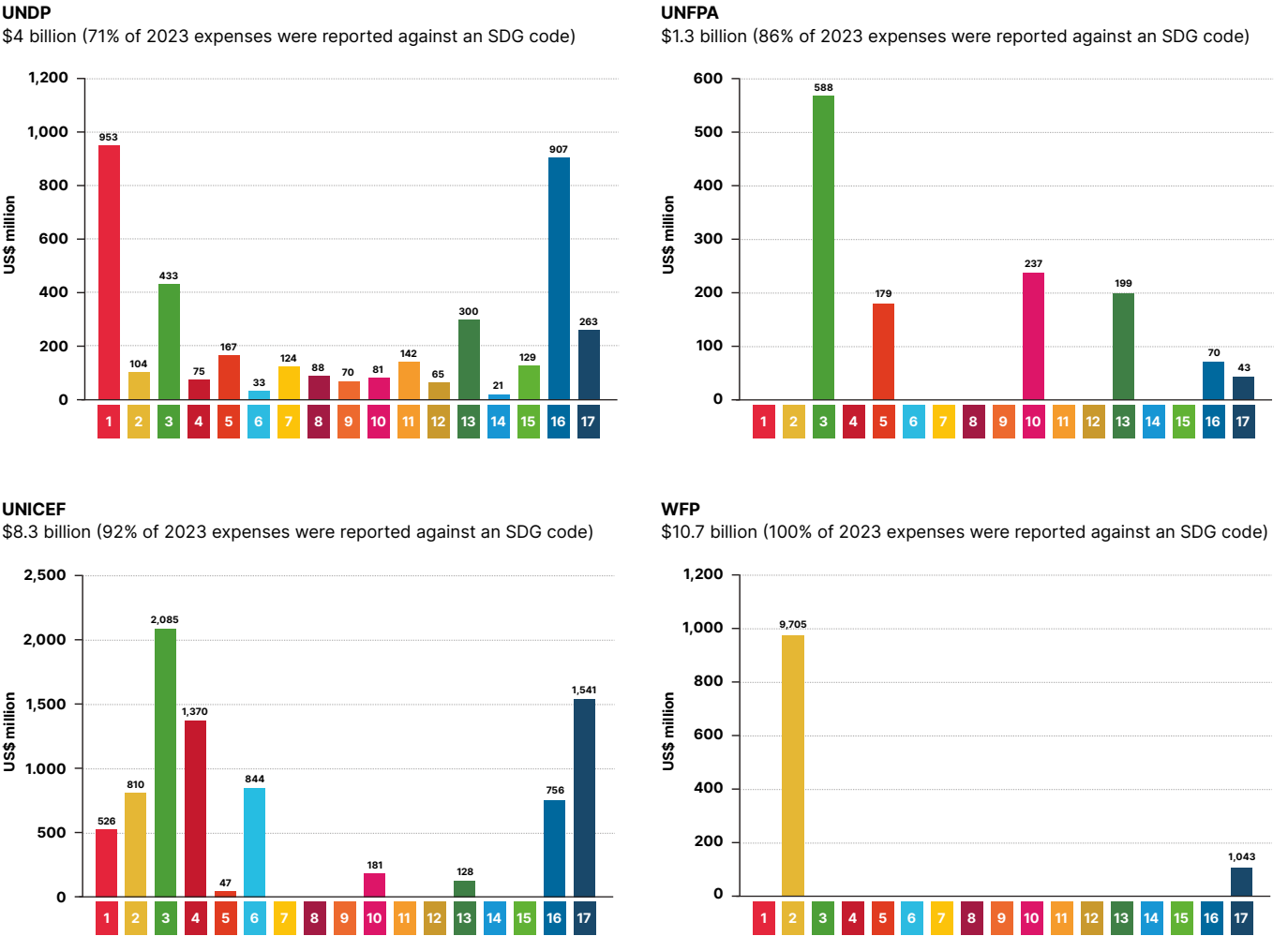
Certain categories of expenses – particularly those linked to the procurement of goods, such as food or vaccines – are more readily traceable and systematically reported due to their structured, transaction-based nature. By contrast, measuring the impact of normative work – such as developing standards, guidelines and regulations – is often more complex in the absence of quantifiable financial targets. While compliance rates and behavioural change, among other indicators, can give some measure of effectiveness, linking UN expenses directly to SDG impact provides only a partial picture. Normative efforts and support for national development policies may only involve relatively modest financial outlays, yet yield significant, lasting contributions to sustainable development.

The lowest levels of UN expenses seen in 2023 related to environmental sustainability and resource use. These include ensuring access to affordable, reliable, sustainable and modern energy (SDG 7); ensuring responsible consumption and production patterns (SDG 12), conserving and sustainably using the oceans, seas and marine resources

(SDG 14); and protecting, restoring and promoting the sustainable use of terrestrial ecosystems, sustainably managing forests, combating desertification, halting and reversing land degradation and biodiversity loss (SDG 15). Each of these four goals received less than US$ 410 million in reported spending by UN entities, highlighting the relative underinvestment in environmental priorities, as well as efforts aimed at transforming consumption patterns and transitioning to more sustainable energy supplies.

The distribution of resources across SDGs varies significantly between UN entities. Figure 36 presents the 2023 expenses of four select UN entities, with each panel highlighting how that entity's spending aligns with the SDGs and the proportion of expenses reported against SDG codes. For WFP, 100% of its 2023 expenses (US$ 10.7 billion) were linked to SDG codes, including 90% (US$ 9.7 billion) to SDG 2, reflective of the fact that UN entities tend to prioritise SDGs closely aligned with their core mandates.

Figure 36: Expenses linked to SDGs of select UN entities, 2023 (US$ million)



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 117

The UN Population Fund (UNFPA), meanwhile, contributed to a broader spectrum of development goals, directing more than half its 2023 expenses to health and gender equality. More specifically, its largest allocations were 44% (US$ 568 million) to SDG 3; 18% to reducing inequality within and among countries (SDG 10); 15% to taking urgent action to combat climate change and its impacts (SDG 13); and 14% to achieving gender equality and empowering all women and girls (SDG 5).

UNICEF reported 92% of its total expenses (US$ 8.3 billion) against SDG codes in 2023, the diversity of which demonstrates the entity's broad-based approach to advancing child health, education and access to essential services worldwide. UNICEF's largest allocation of US$ 2.1 billion was directed at SDG 3, followed by US$ 1.4 billion to ensuring inclusive and equitable quality education, and promoting lifelong learning opportunities for all (SDG 4). Additionally, US$ 1.5 billion went to strengthening the means of implementation and revitalising the Global Partnership for Sustainable Development (SDG 17), underscoring UNICEF's prioritisation of multisectoral collaboration.

Finally, UNDP contributed to all the SDGs, reflecting the entity's emphasis on joined-up support for poverty reduction, climate resilience, and strengthening governance and institutional frameworks. In 2023, UNDP reported 71% (US$ 4.0 billion) of its total expenses against SDG codes, the largest share of which (US$ 985 million) was directed at ending poverty in all its forms everywhere (SDG 1), followed closely by SDG 13 with US$ 907 million. An additional US$ 263 million was allocated to SDG 16, an indicator of the integrated, interdependent nature of the SDGs and the entity's broad mandate in supporting them.

2.8 Synthesis

In examining financial flows across the UN system and the UNDS, the first two chapters of this report have sought to enhance transparency, improve understanding of UN financing, and support informed decision-making in support of the 2030 Agenda. The UN system's total revenue amounted to US$ 67.6 billion in 2023 – a marked 9% decrease from the previous year. Moreover, in real terms, having adjusted for inflation and exchange rate fluctuations, revenue actually declined 12.8% to US$ 64.8 billion. On the other hand, when compared to 2021 – prior to the record high levels seen in 2022 arising from the exceptional use of supplemental budgets by some major donors – there was a nominal US$ 1.7 billion increase in UN system revenue.

The UN system's overall revenue trajectory has primarily been shaped by the growth in earmarked contributions, which have more than doubled from US$ 20.3 billion in 2010 to US$ 41.0 billion in 2023. This reflects a broader shift in donor preferences towards ensuring greater direction and increased visibility in how contributions are allocated. Nevertheless, earmarked contributions declined by US$ 8.6 billion in 2023 compared to 2022, although it remained US$ 1 billion higher when measured against 2021. By contrast, revenue from other activities increased by US$ 1.8 billion in 2023 relative to 2022, largely due to financial gains from investments, supported by cash balances carried forward from the previous year and high global interest rates.

The widening gap between core and earmarked funding for UN OAD constrains the UNDS's ability to operate flexibly and engage in long-term planning. Funding is also heavily concentrated among a small group of OECD-DAC donors, each with distinct funding instrument preferences. Within the broader multilateral development financing landscape, the UNDS remains the largest recipient of OECD-DAC ODA, though earmarked contributions represented 75% of its total in 2023, up from 60% in 2011. In 2023, ODA from DAC members reached a record US$ 223.5 billion. Preliminary OECD data indicates a 7.1% drop in ODA in 2024, with further a decline anticipated in 2025, raising concerns over future aid levels.

The analysis of how UN system resources are allocated across key functional areas reveals a marked shift towards humanitarian spending, driven by the growing complexity and volatility of global crises. In 2023, humanitarian assistance accounted for nearly half of total UN expenses, while development assistance has maintained a steady share of around 30% since 2018, supported by efforts in lower- and middle-income countries and LDCs. Peace

operations, though, have experienced a relative and absolute decline in funding due to mission closures and restructuring.

Despite notable progress in aligning expenses with the SDGs – 84% of UN system expenses were reported against SDG codes in 2023 – attributions remains uneven depending on the entity. The largest shares were directed towards SDG 16, SDG 2 and SDG 3, reflecting the UN's response to global instability, food insecurity and health emergencies. This was in contrast to environmental goals such as SDG 7, SDG 12, SDG 14 and SDG 15, which received comparatively limited funding, pointing to a persistent gap in sustainable development financing.

In light of the constantly evolving global demands on the UN system, there is a critical need for timely, comprehensive, high-quality system-wide financial data. The UN's ability to timely report on, quality assure, publish and analyse data on the UN resource flows not only strengthens transparency and accountability but supports strategic planning, coordination and impact measurement. Against this backdrop, Chapter 3, prepared by the CEB Secretariat, sets out a forward-looking perspective on UN system-wide financial data. In doing so, it underscores the importance of strategically advancing the implementation of the Data Cube strategy to provide the UN system with the financial insights it needs amid a uniquely challenging funding environment.

Box 1: **Challenges in the accounting basis for reporting UN system-wide financial data**

The Data Standards for UN system-wide reporting of financial data require that revenue and expenses be reported by UN entities to the CEB Secretariat on an accrual basis, generally in accordance with International Public Sector Accounting Standards (IPSAS). These standards are designed to improve the quality, consistency and transparency of public sector financial reporting around the world. The accrual basis of accounting – meaning revenues and expenses are recognised when they are earned or incurred, not when cash is received or paid – provides a more complete picture of an entity's financial position than cash-based accounting. For example, under IPSAS, entities may be required to record the full value of a multi-year contribution agreement in the year it is signed, rather than when the cash is received.

IPSAS-compliant reporting ensures that UN financial data is comparable, credible and aligned with international public sector best practices. UN organisations have, though, encountered challenges in applying IPSAS 23 (revenue from non-exchange transactions), particularly when recognising voluntary contributions. Variations in business models and differing interpretations of donor-imposed conditions have resulted in inconsistencies between entities, limiting the comparability of financial data.

In May 2023, the IPSAS Board (IPSASB) – an independent body operating under the International Federation of Accountants (IFAC) – issued IPSAS 47, a new revenue standard designed to account for public sector revenue transactions. The standard, set to be fully implemented as of 1 January 2026, will replace IPSAS 9, IPSAS 11 and IPSAS 23. It is anticipated that this will enable UN system organisations to report revenue from voluntary contributions using a similar accounting treatment, thereby reducing differences in revenue recognition approaches. Over the course of 2023, the CEB Finance and Budget Network's Task Force on Accounting Standards developed common policy guidance for UN organisations in applying IPSAS 47. Ultimately, the hope is that the new standard will ease some of the challenges and inconsistencies UN entities (and Member States) currently face when it comes to revenue recognition.

Box 2: **Reporting perspectives and data sources**

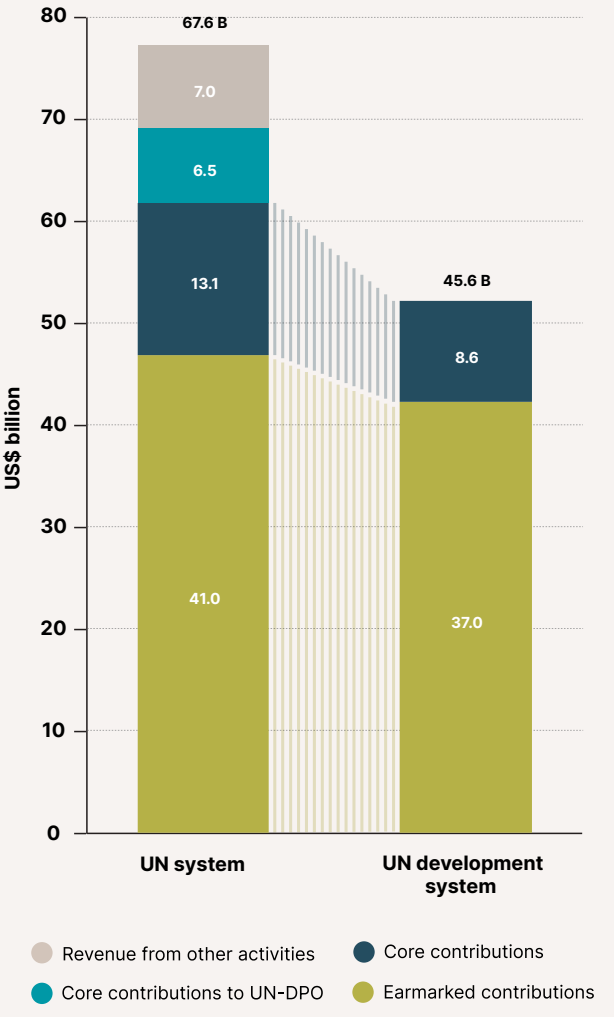
1) The United Nations system refers to the network of UN entities that constitute the broader UN architecture, encompassing the UN's principal organs; the UN funds and programmes; specialised agencies; and related organisations that work towards achievement of the UN Charter. Each entity has its own mandate, governance structure, budget and funding sources. Information on UN system revenues and expenses represents the aggregation of data on all financial inflows and outflows reported to the UN CEB by these UN entities.

2) The UN development system (UNDS) encompasses those UN entities defined as carrying out normative, specialised and operational activities for development, with the ultimate aim of supporting implementation of the 2030 Agenda for Sustainable Development. Contributions to the UNDS consist exclusively of funding for development and humanitarian activities, referred to together as 'operational activities for development' (OAD).

Figure 37 compares the volume and composition of contributions to the UN system and the UNDS in 2023. Total contributions amounted to US$ 67.6 billion for the former and US$ 45.6 billion for the latter. The figure highlights the imbalance between core and earmarked funding, with earmarked contributions representing the largest share of funding for both. Notably, contributions to peace operations are included in the UN system but not in the UNDS, with a substantial portion of the UN's core contributions dedicated to funding UN-DPO.

The UN system operates across four functions: 1) humanitarian assistance; 2) development assistance; 3) peace operations; and 4) global agenda and specialised assistance. The UNDS supports the first two functions. Figure 38 presents the distribution of expenses across the UN system by function in 2023. Three-quarters of total expenses were allocated to humanitarian and development assistance —45% and 30%, respectively. Of the remaining quarter, 13% was directed to peace operations and 12% to Global agenda and specialised assistance.

Figure 37: Contributions to the UN system and UN development system, 2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/80/74-E/2025/53).

For notes – see page 117

The data used in the tables and figures in Part One is primarily drawn from the following four sources:

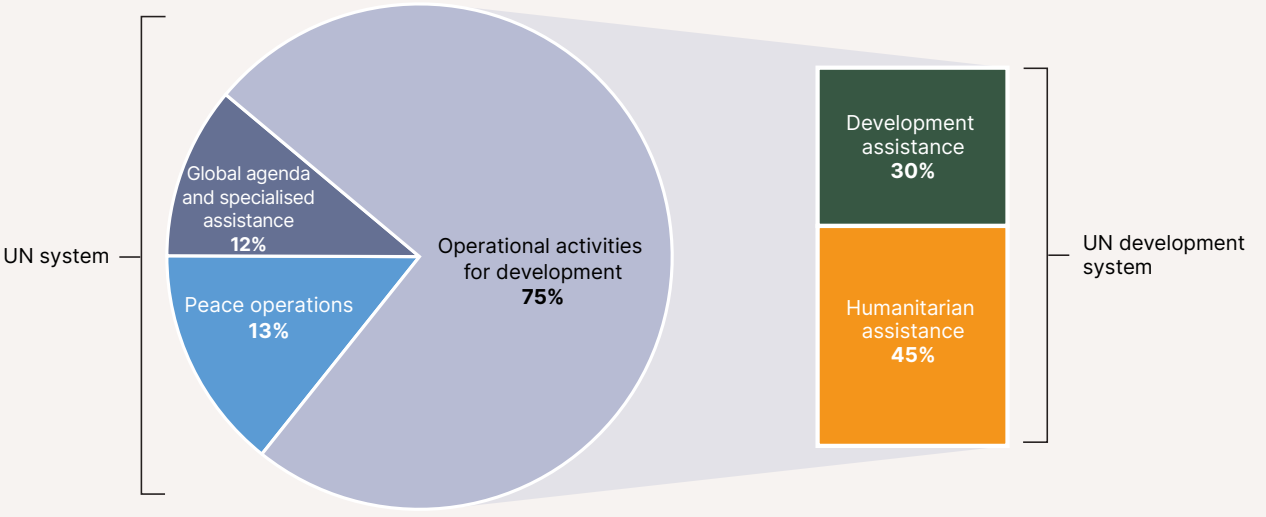
1. The UN CEB, which collects and publishes data from all UN system entities according to UN Data Standards (in some instances with further (dis)aggregation). The data is published on the unsceb.org website.

2. The UN DESA, which draws on the CEB dataset but only includes a sub-set of data focused on the UNDS. The DESA data is contained in an annex to the Secretary-General's annual report on implementation of the Quadrennial Comprehensive Policy Review (QCPR) and is presented annually in the UN ECOSOC Operational Activities Segment.

3. The UN Pooled Funds Database, which consolidates disaggregated data provided by the relevant UN administrative agents on contributions, transfers and expenses arising from UN inter-agency pooled funds.

4. The OECD, which provides data on the sources and uses of official development assistance.

Figure 38: UN system expenses by function, 2023



Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/80/74-E/2025/53).
For notes – see page 118

Box 3: **The spectrum of UN grant financing instruments**

The UN system mainly makes use of four financing instruments, as defined in the UN Data Standards for system-wide financial reporting. The table below sets out these four instruments, their definitions, and different sub-categories within these instruments.

Table 5: UN financing instruments and definitions

Assessed contributions			Fixed amount contributions calculated based on an agreed formula that UN Member States undertake to pay when signing a treaty.
Voluntary core contributions			Voluntary untied contributions.
			In-kind untied contributions – revenue transactions recorded for donations or goods and/or services, in accordance with the accounting policies of the organisation.
Earmarked contributions	**Voluntary contributions that are tied to a specific purpose**	UN inter-agency pooled funds	Co-mingled contributions to multi-entity funding mechanism, not earmarked for specific UN entity; funds are held by UN fund administrator and fund allocations are made by UN-led governance mechanism.
		Single-agency thematic funds	Co-mingled contributions to single-entity funding mechanism designed to support high-level outcomes within strategic plan; single UN entity is fund administrator and takes the decisions on fund allocations.
		Revenue from global vertical funds	Contributions from 'vertically' focused funds with specific themes; funds are not directly administered by a UN entity and do not have a UN lead role in fund allocations.
		Local resources	Contributions from programme countries financed from government resources for use in support of their own development framework.
		Project/ programme specific resources	Grants earmarked by the contributor to a specific programme or project, provided they do not fall within the above earmarked contribution categories.
		In-kind contributions	Revenue transactions recorded for donations or goods and/or services, in accordance with the accounting policies of the organisation, that are earmarked by the contributor to a specific programme or project.
Revenue from other activities	**Revenue linked to UN entity's other activities that is not considered a 'contribution' under the organisation's accounting policies.**	Other revenue – specific to the UN entity	Revenue earned directly by the UN entity, including from investments, exchange gains etc.
		Other revenue – other UN entities	Revenue earned from services to/activities performed on behalf of other UN entities.
		Other revenue – external to UN	Revenue earned from services to/activities performed on behalf of governments and others outside the UN system.

Source: Data Standards for UN System-Wide Reporting of Financial Data.

Assessed contributions are obligatory payments made by UN Member States to finance, among other things, the UN Secretariat regular budget and UN peacekeeping operations. They can be thought of as a membership fee. Assessed contributions are based on pre-agreed formulas related to each country's 'capacity to pay'. The formula for the regular UN budget is based on GNI, with debt burden adjustments for middle- and low-income countries, as well as adjustments for low per capita income, factored in. The formula for peacekeeping operations also takes account of the larger share paid by the five permanent members of the Security Council due to their special responsibility for maintaining international peace and security. These two formulas are periodically adjusted by the UN General Assembly and Member States, normally every three years. Assessed contributions and voluntary core contributions constitute the core funding for UN entities.

Voluntary core contributions, also referred to as regular resources, are funds provided to a specific UN organisation. Core contributions provide resources without restrictions. In other words, they are fully flexible, non-earmarked funds not tied to specific themes or locations. They are often used to finance an entity's core functions in line with its work plans and standards. Voluntary core contributions are, therefore, an important funding channel, especially for UN entities that do not receive assessed contributions.

Earmarked contributions, also referred to as non-core resources, are funds tied to specific projects, themes or locations. While voluntary, such contributions come with restrictions on how the receiving entity can use them. Earmarked contributions are widely used in the UN system, though the actual extent of earmarking varies. While some may be tightly connected to a specific project or programme, others may be part of flexible pooled funds with a thematic or geographical focus.

Strict earmarking and assigning funding to individual projects potentially limits results, while soft earmarking to joint pooled funds can enable responses across mandates, help integrate policy, blend financing streams and expand partnerships, thereby increasing impact and improving results. In response to the steady increase of strict earmarking, Member States and the UN system alike continue to push for more predictable, flexible UN funding. See Table 5 for an overview of the instruments available for earmarked contributions.

Revenue from other activities covers a variety of income generated by contributions from both state and non-state actors via public services, knowledge management and product services. It also includes revenue from investments, exchange gains and similar sources. Since the 2021 data reporting exercise, such revenue can be reported according to the following sub-categories: specific to the UN entity; other UN entities; and external to the UN. See Table 5 for definitions of these sub-categories.

In addition to the four financing instruments currently used to fund the UN, there are *negotiated pledges*. These are legally binding mutual agreements between an entity and external funders. While not currently a revenue channel for the UN system, they represent a major funding stream for other multilateral organisations. The World Bank, for example, has used negotiated pledges for replenishment of the International Development Association. One UN entity, IFAD, applies something called 'negotiated replenishment', which was further described in the 2022 edition of this report.

Part One — Chapter 3

United Nations system-wide financial data: Looking forward

By United Nations System Chief Executives Board for Coordination (CEB) Secretariat

Under the chairmanship of the United Nations Secretary-General, the **Chief Executives Board** (CEB) brings together the Executive Heads of the UN, its 12 funds and programmes, the 15 specialised agencies, and three related organisations. The CEB fosters a coherent approach to policy and management matters, enhancing UN system-wide coordination in support of intergovernmental mandates. The CEB is committed to supporting efforts of Member State and UN system organisations aimed at strengthening the multilateral system, and in making progress towards the achievement of the Sustainable Development Goals and the Pact for the Future. Through its High-Level Committee on Management (HLCM), the CEB strives to foster systemic transformation through, among other things, stronger performance and results orientation; better data, analysis and communications; and innovation and digital transformation.

Introduction

The Chief Executives Board (CEB) Secretariat is the UN inter-agency entity responsible for supporting the CEB's work, and as such is the UN system's highest-level coordination forum when it comes to programmatic, policy and management issues.

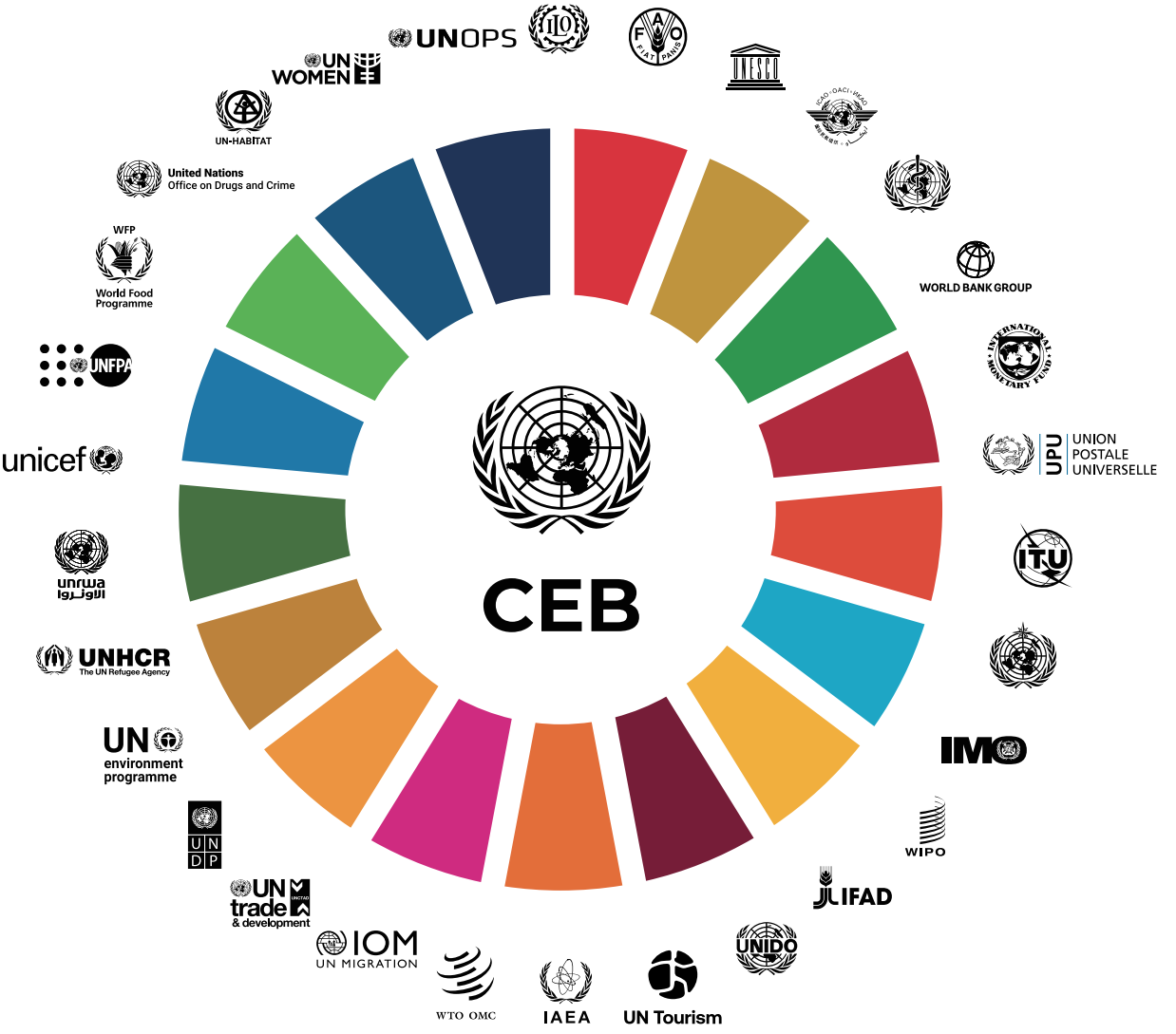
The CEB Secretariat collects and analyses annual UN system-wide financial and human resources data, which is published on the CEB website. The foundation of the financial data is the United Nations Data Standards for United Nations system-wide reporting of financial data.[88] These Standards were developed through a UN Data Cube initiative, jointly through the CEB's High-Level Committee on Management (HLCM) and the UN Sustainable Development Group (UNSDG). The initiative's long-term goals are to improve the quality of financial data reported to the CEB and ensure the UN system has timely, reliable, verifiable and comparable system-wide and entity-level

financial data aligned with the Sustainable Development Goals (SDGs), in order to 'make better decisions and deliver stronger support to those we serve'.

The HLCM's Finance and Budget Network approved a UN Data Cube strategy 2022–2025, and a core principle of the initiative is 'maximising transparency and minimising effort'. The Strategy aims to provide UN stakeholders with a transparent, comprehensive snapshot of UN system-wide revenue and expenses, enabling better analytics and evidence-based decisions.[89]

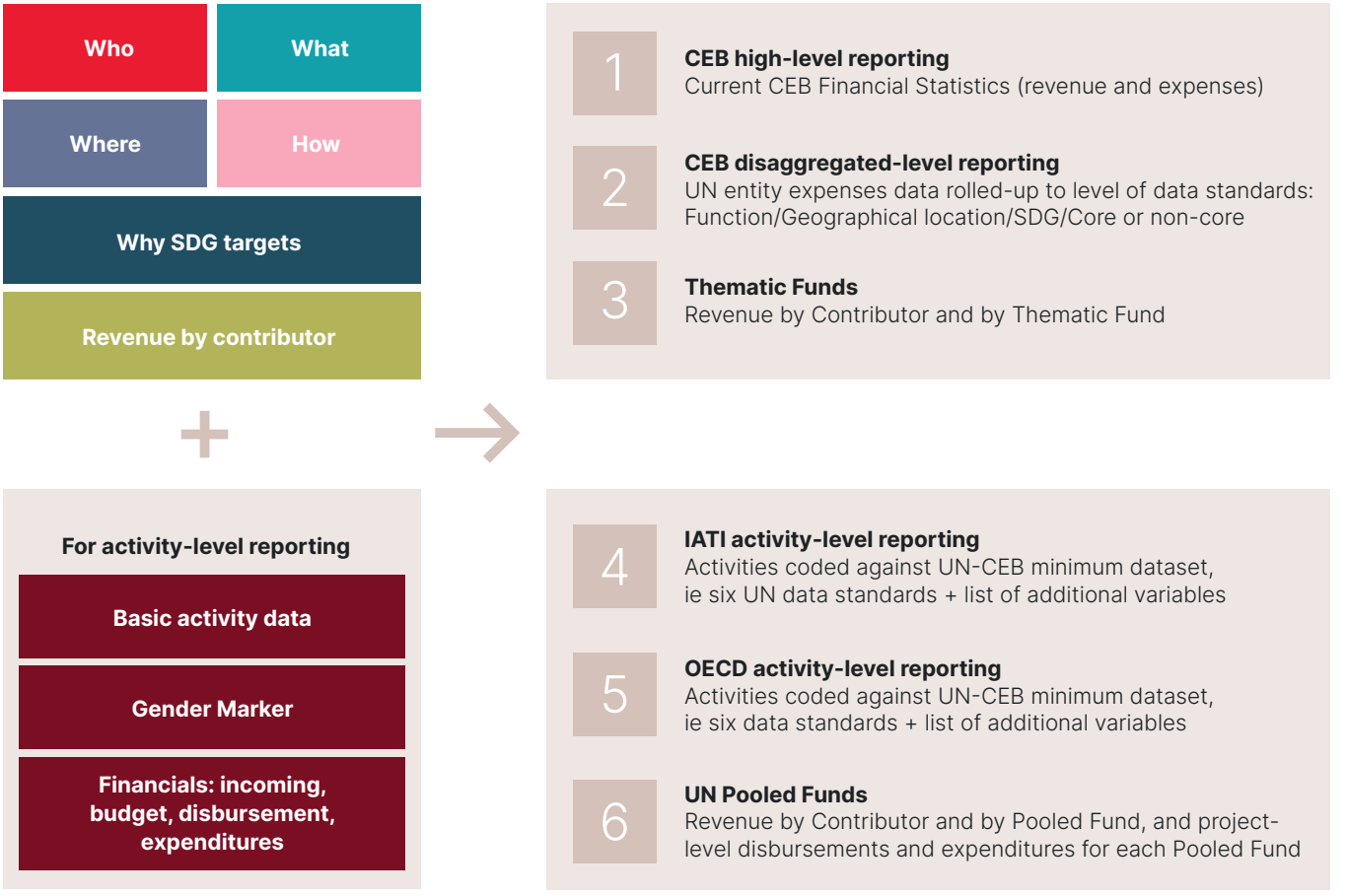
Figure 40 illustrates the elements underpinning the strategy. The ultimate goal is to have UN entities develop a master dataset incorporating all the variables needed to produce the data necessary to report on each of the six data cuts shown on the right-hand side of the figure.

Figure 39: CEB member organisations



Source: Chief Executives Board (CEB).

Figure 40: Elements underpinning the UN Data Cube strategy 2022–2025



Source: Chief Executives Board (CEB).

Future of the Data Cube strategy 2022–2025

The Data Cube strategy 2022–2025 reflects a strategic, forward-looking perspective on UN system-wide financial reporting. The CEB Secretariat, together with UN system organisations, will consider the future strategic direction of UN system financial data — either by extending the period of the existing strategy, or evolving it into a different strategy.

Decisions on the Data Cube Strategy going forward need to balance the needs of various stakeholders, such as data reporters, users and partners. It also needs to take into account the current financial context within which UN organisations are operating.

Preliminary 2024 Official development assistance (ODA) numbers, combined with projections for 2025 and 2026 point to significant drops in ODA between 2023 and 2025.[90] As indicated in the report, total ODA in 2024 fell by 7.1% in real terms compared to 2023, marking the first drop after five years of consecutive growth. Looking ahead, the Organisation for Economic Co-operation and Development (OECD) notes that recent announcements by

some Development Assistance Committee (DAC) members have raised concerns about future levels of ODA, and the OECD is examining the implications of such cuts.

Simulations developed by OECD show that ODA is estimated to drop between 9% and 17% from 2024 to 2025, depending on various scenarios that estimate the extent of the cuts. This will have flow on effects to the funding and capacities of UN system organisations.

Specifically related to UN system revenue, the CEB system-wide financial statistics show that revenue declined by US$ 7 billion or 9% in 2023. Preliminary data for 2024 shows a further decline of approximately 5%. High level projections for the system for 2025 and 2026, which are subject to change, reflect a reduction in revenue of greater than 25% from the peak of 2022, and many organisations expect this to worsen in 2026 and beyond.

The financial challenges that UN organisations are facing are not limited to one or two donors. Across the board, the UN system is anticipating or already experiencing declining contributions from key donors — even those that have traditionally been steadfast contributors to the UN.

In light of this, what will the CEB be taking into account when updating the Data Cube Strategy?

Current data cube strategy 2022-2025

- Overall, the strategic objective of the current strategy remains fully relevant.

Monitoring progress

- The monitoring tool that was developed by the CEB Secretariat to measure and track progress of the Data Cube strategy's implementation, has shown that there have been significant advances made in recent years towards comprehensive, quality reporting by UN entities.
- Individual scorecards can be made available to reporting organisations to give feedback on their reporting and areas for improvement.

External environment:

- Data are used by many stakeholders for analysis and input into decision-making.
- The Quadrennial comprehensive policy review (QCPR) and 2024 Funding Compact indicators have already been incorporated into CEB's 2024 financial data reporting: quality data on Enabling Functions; voluntary reporting on softly earmarked contributions; additional data on the Gender Equality Marker.
- Continued/new demands for 'transparency' – as reflected in conditions that donors are seeking to attach to funding agreements.
- SDGs until 2030 and the Pact for the Future.

Internal environment

- Capacity constraints both at the UN entity and UN system-wide level. Sufficient human and financial resource capacity is required within the CEB Secretariat to provide the necessary strategic leadership and technical support for development and implementation of the strategy.
- Trying to better understand the reporting requirements of UN system organisations, in recognition of the reporting burden.
- Communication with internal stakeholders.

Accessibility of data

- The CEB Secretariat has continued to enhance the CEB website's functionality as the central place for Member States and other data users to find UN system-wide financial data. Disaggregated data on funding flows at entity and system-wide level can be accessed on the CEB website, including visualisations and the option of downloading.

Maintaining partnerships

- The CEB Secretariat continues to foster strategic partnership opportunities with the Organisation for Economic Cooperation and Development (OECD), the International Forum for Total Official Support to Sustainable Development (TOSSD), the International Aid Transparency Initiative (IATI) and the UN Multi-Partner Trust Fund Office (MPTFO). These partnerships assist with efforts to maximise the transparency of UN system financial data, with the ultimate aim of ensuring quality UN system-wide financial data is available to users on both the CEB website and other data platforms.

A final question that comes into consideration is, now that the UN-system financial data has improved so significantly over recent years, how can the UN system maximise the value of the comprehensive data that is available? In addition, how can UN system financial data be better used to enable more informed, data-driven decision making?

One example is a review completed in 2024 of the resources of the United Nations Security Management System (UNSMS). The HLCM's Finance and Budget Network and the UN Department of Security Services (UNDSS) collaborated in carrying out a holistic review of the UNSMS resources. The review covered sources of funding, uses of funding and footprint over the period from 2018 to 2022.[91]

The results of the data collection part of the UNSMS Resources Review were analysed in a changing context set by trends in security risks, UN system revenue and expenses, and the overall UNSMS footprint.

The data analysis utilised CEB system-wide financial data, resulting in the development of several scenarios and options to stimulate thinking about possible courses of action related to funding of the UN's jointly financed security resources. This is an example of how the UN system and its stakeholders can use the comprehensive data already available and combine with other data sets to enable more informed, data-driven decision making.

As the UN development system evolves to meet increasingly complex global challenges, the future strategic discussions around the Data Cube strategy must prioritise usability, accessibility, and relevance.

Enhancing the quality and availability of financial data - while keeping the UN's stakeholders in mind - is essential to support evidence-based decision-making, foster greater transparency, and enable more strategic allocation of resources across the UN system.

Endnotes for Part One

1. United Nations Trade and Development (UNCTAD), 'SDG investment is growing, but too slowly', SDG Investment Trends Monitor, Issue 4, September 2023, https://unctad.org/system/files/official-document/diaemisc2023d6_en.pdf. See also United Nations, Inter-agency Task Force on *Financing for Development, Financing for Sustainable Development Report 2024: Financing for Development at a Crossroads* (New York: United Nations, 2024), https://desapublications.un.org/publications/financing-sustainable-development-report-2024.
2. ODA is government aid that promotes and specifically targets the economic development and welfare of developing countries. ODA flows are defined as grants/loans to the official sector of countries or areas on the DAC List of ODA recipients, International NGOs and multilateral development institutions that fulfil the following criteria: firstly, they must be provided by official agencies, such as state and local governments, or their executive agencies; and, secondly, each transaction must be administered with the primary aim of promoting the economic development and welfare of developing countries, while also being concessional in character.
3. Organisation for Economic Co-operation and Development (OECD), 'Preliminary Official Development Assistance Levels in 2024: Detailed Summary Note', DCD (2025)6, Development Co-operation Directorate, 16 April 2025, https://one.oecd.org/document/DCD(2025)6/en/pdf. See also https://www.oecd.org/en/publications/cuts-in-official-development-assistance_8c530629-en/full-report.html.
4. Nominal values refer to monetary figures measured in current prices. Real values are adjusted for inflation and exchange rate fluctuations in order to reflect constant purchasing power over time. Real values in this report are presented in constant 2022 US dollars.
5. For data by coordinated humanitarian plan, see https://fts.unocha.org/plans/overview/2023.
6. For UN CEB data, see https://unsceb.org/financial-statistics; and for information on the 2025 Operational Activities for Development Segment, see https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2025-operational-activities-development-segment.
7. For consistency with previous editions of this report, all monetary figures in Part One are presented in current US dollars. Real term values are expressed in constant 2022 US dollars, adjusted for inflation and exchange rate fluctuations using deflators published by OECD-DAC. In addition, figures are rounded to the nearest million or billion as appropriate, with minor discrepancies in totals due to rounding.
8. UN Sustainable Development Group (UNSDG) and Chief Executives Board for Coordination (CEB), 'Data Standards for United Nations System-wide Reporting of Financial Data', March 2024, https://unsceb.org/data-standards-united-nations-system-wide-reporting-financial-data.
9. Unitaid is an international health initiative established in 2006 to increase access to affordable, high-quality medicines, diagnostics and health technologies for HIV/AIDS, tuberculosis, malaria and, more recently, other global health priorities such as hepatitis C and COVID-19. UNAIDS is a joint programme tasked with coordinating the global response to HIV and AIDS through bringing together 11 UN co-sponsoring organisations.
10. United Nations Children's Fund (UNICEF), 'Funding Compendium 2023', p. 29, www.unicef.org/reports/funding-compendium-2023.

11. United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), 'Financial report and audited financial statements for the year ended 31 December 2023 and Report of the Board of Auditors', General Assembly, Official Records, Seventy-ninth Session, Supplement No. 5D (A/79/5/Add.4), 2024, p. 13, https://docs.un.org/a/79/5/Add.4.

12. World Food Programme (WFP), 'Flexible Funding 2023: Annual Report on Impact of Flexible Resources', 2024, p. 8, www.wfp.org/publications/wfp-annual-report-flexible-funding.

13. UNICEF (note 10), p. 11.

14. OECD, *Multilateral Development Finance 2024* (Paris: OECD Publishing, 2024), p. 59, https://doi.org/10.1787/8f1e2b9b-en.

15. UN inter-agency pooled funds are pass-through financing mechanisms that offer flexible, predictable earmarked funding for jointly agreed UN priority programmes. Contributions are co-mingled rather than allocated to a specific UN entity, with a UN administrative agent holding the resources in trust until allocations to participating implementing organisations are decided on by a UN-led steering committee. These funds may address global or regional cross-border challenges through multi-partner trust funds (MPTFs), or more targeted national priorities through country-level MPTFs or standalone joint programmes operating under a pass-through modality.

16. The data used for UN inter-agency pooled funds in figures 5 and 7 is sourced from the CEB. However, Figure 5 draws on the R03A category, while Figure 7 uses amounts reported under C04D contributor type. Discrepancies reflect data quality issues, as well as the fact that a portion of UN inter-agency pooled fund transfers are directed to non-UN entities.

17. Global vertical funds are financing mechanisms that pool resources from a mix of public and private donors in order to support targeted investments in specific sectors. These funds have independent governance structures, meaning contributions are not directly administered by a UN entity and the UN does not play a lead role in fund allocation decisions. Notable examples include the Global Environment Facility (GEF), the Global Fund to Fight AIDS, Tuberculosis and Malaria, and GAVI, the Vaccine Alliance.

18. UNSDG and CEB (note 8), p. 32–33.

19. These global intellectual property systems are the International Patent System, the International Trademark System, the International Design System, and the International System of Appellations of Origin and Geographical Indications.

20. WFP. *Annual Performance Report*, 2024, p. 14. https://executiveboard.wfp.org/document_download/WFP-0000165535.

21. WFP. *Financial and budgetary matters*. Executive Board Annual Session, 10 June 2025 (WFP/EB.A/2025/6-A/1), p. 141. http://executiveboard.wfp.org.

22. UNHCR needs-based budget to protect and assist a population of forcibly displaced and stateless people of 129 million was US$ 10.8 billion in 2024, but the entity received only US$ 4.7 billion in revenue. See UNHCR Global Report 2024, https://www.unhcr.org/media/global-report-2024.

23. S. Browne and R. Cordon, 'Vertical Funds: Lessons for Multilateralism and the UN', Briefing 25, Future United Nations Development System (FUNDS), January 2015, www.futureun.org/en/Publications-Surveys/Article?newsid=55#:~:text=The%20vertical%20funds%20represent%20innovative,the%20UN's%20inter%2Dgovernmental%20forums.

24. UNICEF (note 10), p. 18.

25. United Nations, 'Financial report and audited financial statements for the year ended 31 December 2023 and Report of the Board of Auditors: Fund of the United Nations Environment Programme', General Assembly, Official Records, Seventy-ninth Session, Supplement No. 5G (A/79/5/Add.7), 2024, p. 14, https://docs.un.org/en/A/79/5/Add.7. Contributions received as implementing agency for the GEF should ideally have been coded as contributions from Global Vertical Funds.

26. United Nations Development Programme (UNDP), 'Funding Compendium 2023', 2024, p. 30, https://www.undp.org/sites/g/files/zskgke326/files/2024-07/funding_compendium_2023_-_web_version.pdf.

27. UNICEF and Asian Development Bank, 'Memorandum of Understanding (MoU) between the United Nations Children's Fund (UNICEF) and the Asian Development Bank (ADB)', October 2018, www.adb.org/documents/mou-administrative-arrangements-between-asian-development-bank-and-unicef.

28. See WFP, 'Asian Development bank supports families in Afghanistan at times of dire need, when 15 million people go hungry', 4 October 2023, www.wfp.org/news/asian-development-bank-supports-families-afghanistan-times-dire-need-when-15-million-people-go.

29. UNICEF (note 10).

30. United Nations, 'Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: Report of the Secretary-General', General Assembly and Economic and Social Council, A/79/72–E/2024/12, 19 April 2024. p. 55, https://documents.un.org/doc/undoc/gen/n24/109/27/pdf/n2410927.pdf.

31. In contrast to Figure 9, Figure 14 depicts the top OECD-DAC member contributors of UN ODA, meaning that the EU – a DAC member – is included in the top donors.

32. A UN programme country is defined in the UN Data Standards as a country covered by a Resident Coordinator (including those covered by a Resident Coordinator based in another country, as is the case for multi-country offices). In these countries, the UNDS is formally engaged in supporting national priorities through coordinated operational activities for development, guided by a Cooperation Framework or similar strategic planning instrument. Currently, 130 countries are host to UN Country Teams (UNCTs), which together service all the 162 countries/areas where there are UN programmes.

33. The largest local resource quantities reported by UN entities in 2023 came from: Argentina (US$ 344 million to UNDP); Benin (US$ 214 million to WFP); Colombia (US$ 72 million to UNDP, US$ 46 million to UNODC and US$ 40 million to WFP); and the Democratic Republic of the Congo (US$ 46 million to UNDP, US$ 32 million to UNICEF and US$ 16 million to IOM).

34. United Nations, 'Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: Funding Compact for the United Nations' support to the Sustainable Development Goals', A/79/72/Add.2–E/2024/12/Add.2, 9 April 2024, p. 5, https://docs.un.org/en/A/79/72/Add.2.

35. The UNSDCF is the most important planning and implementation instrument for UN development activities within countries. Co-designed and co-signed by the UNDS and the relevant national government, it guides the entire programme cycle, driving planning, implementation, monitoring, reporting and evaluation of collective UN support towards achievement of the 2030 Agenda. UNSDG, 'United Nations Sustainable Development Cooperation Framework: Internal Guidance', June 2019, https://unsdg.un.org/resources/united-nations-sustainable-development-cooperation-framework-guidance.

36. Inter-Agency Standing Committee, 'The Grand Bargain: A Shared Commitment to Better Serve People in Need', Endorsed at the World Humanitarian Summit, Istanbul, Turkey, 23 May 2016, https://interagencystanding-committee.org/sites/default/files/migrated/2017-02/grand_bargain_final_22_may_final-2_0.pdf.

37. Unlike in previous reports, this Funding Compact indicator includes only Member State contributions to the development-related assistance category, which consists of resources allocated to: 1) development funds; 2) peace and transition funds; and 3) climate and environment funds.

38. CERF operates through two funding windows: 1) the 'Rapid Response' window, which allows country teams to immediately kick-start a coordinated, prioritised relief effort in response to an emerging crisis; and 2) the 'Underfunded Emergencies' window, which helps scale-up and sustain protracted relief operations, thereby avoiding critical gaps when no other funding is available.

39. The RHPFWCA was established in June 2021 as the first regionally hosted pooled fund managed by OCHA through its Regional Office for West and Central Africa. In 2023, it supported envelopes in Burkina Faso, Mali and Niger.

40. CBPFs are established when an emergency occurs or an existing crisis deteriorates. Contributions are collected into a single, unearmarked fund administered by OCHA under the leadership of Humanitarian Coordinators or UN Resident Coordinators. In 2023, there were 16 CBPFs, for: Afghanistan, Central African Republic, Democratic Republic of the Congo, Ethiopia, Lebanon, Myanmar, Nigeria, State of Palestine, Somalia, South Sudan, Sudan, Syria, Syria cross-border, Ukraine, Venezuela and Yemen.

41. For further information see United Nations Multi-Partner Trust Fund Office (MPTF Office), 'UN Inter-agency Climate and Environment Pooled Funds', November 2023, https://mptf.undp.org/sites/default/files/documents/2023-11/mptfo_climate_finance_brief_2023.pdf.

42. Nearly a third of the transfers to Bangladesh from UN inter-agency pooled funds were from the peace and transition joint programme Bangladesh SAFE II, the second phase of Safe Access to Fuel and Energy (SAFE+). The programme aims to strengthen social cohesion between refugee and host communities by establishing inclusive spaces for Rohingya refugees in Bangladesh.

43. Tokelau is a territory of New Zealand comprised of three atolls: Atafu, Fakaofo and Nukunonu.

44. OECD Data Explorer DAC2A: Aid (ODA) disbursements to countries and regions.

45. OECD-DAC members can count some of the costs of assisting refugees on their soil as ODA. These in-donor refugee costs encompass the provision of temporary sustenance for refugees and asylum seekers from ODA-eligible countries during their first 12 months in the donor country.

46. Highly concessional loans are financing instruments with more favourable terms than standard market loans, typically offering lower interest rates, longer repayment periods, and extended grace periods before repayments begin. OECD (note 3), p. 9, 11.

47. 'Other multilateral development banks' consists mainly of the IMF and regional development banks such as the African Development Bank, Asian Development Bank and Inter-American Development Bank.

48. The World Bank Group consists of five institutions: 1) the International Bank for Reconstruction and Development (IBRD); 2) the International Development Association (IDA); 3) the International Finance Corporation (IFC); 4) the Multilateral Investment Guarantee Agency (MIGA); and 5) the International Centre for Settlement of Investment Disputes (ICSID).

49. This category includes the Adaptation Fund (AF); the Consultative Group on International Agricultural Research Fund (CGIAR); the Clean Technology Fund (CTF); the Common Fund for Commodities (CFC); Gavi, the Vaccine Alliance; the Global Community Engagement and Resilience Fund (GCERF); the Global Environment Facility (GEF); the Global Fund to Fight AIDS, Tuberculosis and Malaria (the Global Fund); the Green Climate Fund (GCF); and the Strategic Climate Fund (SCF).

50. In contrast to previous editions of the report, we are updating the terminology from expenditure to expenses in order to reflect the underlying accounting basis. *Expenses* refer to outflows recognised on an accrual basis, in accordance with International Public Sector Accounting Standards (IPSAS), whereas *expenditure* typically refers to cash-based budget disbursements. As the data sources presented in this chapter are based on UN entities' financial statements – prepared on an accrual basis following IPSAS – we use the term *expenses* throughout.

51. United Nations Office for the Coordination of Humanitarian Affairs (OCHA), 'OCHA Annual Report 2023', 2024, p. 9, www.unocha.org/publications/report/world/ocha-annual-report-2023.

52. The UN Mission in Liberia (UNMIL) closed on March 2018; the UN Mission for Justice Support in Haiti (MINUJUSTH) closed on October 2019; and the African Union–UN hybrid operation in Darfur (UNAMID) officially ended its mission in December 2020. Moreover, while the UN Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) remains active, it has undergone troop level reductions and adjustments in mandate focus.

53. As of 2018, in line with the UN Data Standards for UN system reporting of financial data, new definitions on UN functions were adopted. Prior to 2018, the 'global agenda and specialised assistance' category did not exist – instead, the classification included 'global norms, standards, policy and advocacy'. Global agenda and specialised assistance is composed of activities that either: 1) address global and regional challenges without a direct link to development and humanitarian assistance, or peace operations; or 2) support sustainable development focused on long-term impact in non-UN programming countries.

54. For the FTS 'Top 20 recipient organizations in 2023 inside and outside coordinated plans', see https://fts.unocha.org/home/2023/countries.

55. The compound annual growth rate (CAGR) is a metric used to describe the average annual growth rate of a

value over a given period. It was used to measure the long-term growth of expenses across the 2010–2023 period, providing a smoothed annual growth rate that links start and end values over time.

56. WFP, 'Audited Annual Accounts, 2023', Executive Board Annual Session, Rome, 24–28 June 2024, WFP/EB.A/2024/6-A/1, p. 104.

57. See OCHA Financial Tracking Service at https://fts.unocha.org.

58. Development Initiatives, 'Falling short? Humanitarian Funding and Reform', October 2024. p. 11, https://devinit.org/files/documents/1506/falling_short_humanitarian_funding_and_reform.pdf.

59. UNHCR, The UN Refugee Agency, Global Report 2023 (Geneva: UNHCR, 2024), p. 14, https://reporting.unhcr.org/global-report-2023.

60. Humanitarian appeals set out the financial requirements for providing humanitarian (or recovery/reconstruction) assistance, including Strategic Response Plans and Flash Appeals. For data by coordinated plan, see https://fts.unocha.org/plans/overview/2023.

61. UNHCR (note 59), p. 30.

62. The UN Secretariat's peace operation expenses primarily relate to the Department of Political and Peacebuilding Affairs (DPPA), which is mandated with advancing UN efforts to prevent and resolve conflict, as well as build sustainable peace. Through UN political missions deployed around the world, the DPPA supports the Secretary-General's peace initiatives; oversees mediation efforts, political transitions and peacebuilding processes; and assists UN Member States in conducting elections. UN peacekeeping operations expenses are reported separately under UN-DPO.

63. Agrifood systems encompass agricultural and food systems with a range of actors and their interlinked value-adding activities involved in the production, aggregation, processing, distribution, consumption and disposal of food products. They comprise all food products that originate from crop and livestock production, forestry, fisheries and aquaculture, as well as the broader economic, societal and natural environments in which these diverse production systems are embedded. For information on financing agrifood system transformations see N. Benni, A. Campolina and L. Phillips, '*Financing food for a better future: Financing agrifood systems transformation to increase resilience, and prevent and mitigate food crises*.' Rome: Food and Agriculture Organization of the United Nations. https://openknowledge.fao.org/server/api/core/bitstreams/b2026e8a-e036-47d2-87ef-a4f20a153dc6/content.

64. The Africa region is comprised of: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Comoros, Congo, Cote d'Ivoire, Democratic Republic of the Congo, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Togo, Tunisia, Uganda, United Republic of Tanzania, Zambia, and Zimbabwe.

65. The Americas region is comprised of: Anguilla, Antigua and Barbuda, Argentina, Aruba, Bahamas, Barbados, Belize, Bermuda, Bolivia (Plurinational State of), Brazil, British Virgin Islands, Cayman Islands, Chile, Colombia, Costa Rica, Cuba, Curaçao, Dominica, Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Montserrat, Mexico, Panama, Paraguay, Peru, Sint Maarten, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos, Uruguay, and Venezuela (Bolivarian Republic of).

66. The Asia and the Pacific region is comprised of: Afghanistan, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China (People's Republic of), Cook Islands, Democratic People's Republic of Korea, Federated States of Micronesia, Fiji, India, Indonesia, Iran, Kazakhstan, Kiribati, Kyrgyzstan, Lao People's Democratic Republic, Malaysia, Maldives, Marshall Islands, Mongolia, Myanmar, Nepal, Nauru, Niue, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Sri Lanka, Solomon Islands, Tajikistan, Thailand, Timor-Leste, Tokelau, Tonga, Turkmenistan, Tuvalu, Uzbekistan, Vanuatu, and Viet Nam.

67. The Europe region is comprised of: Albania, Belarus, Bosnia and Herzegovina, Kosovo (as per Security

Council Resolution 1244), Montenegro, North Macedonia, Republic of Moldova, Serbia, and Ukraine.

68. Western Asia is comprised of: Armenia, Azerbaijan, Bahrain, Georgia, Iraq, Jordan, Kuwait, Lebanon, Oman, Quatar, Saudi Arabia, State of Palestine, Syrian Arab Republic, Türkiye, United Arab Emirates, and Yemen.

69. OECD, 'DAC Recommendation on the Humanitarian-Development-Peace Nexus', OECD Legal Instruments, 2019, https://legalinstruments.oecd.org/public/doc/643/643.en.pdf.

70. In Syria, 15.3 million people were in dire need of humanitarian assistance in 2023, with over 90% of the population living below the poverty line and 12.9 million people facing food insecurity. Moreover, about 5 million Syrian refugees are hosted in four neighbouring countries in Western Asia. In Yemen, 18.2 million people – over half the population – required humanitarian assistance and protection services in 2023, while more than 17 million were food insecure.

71. UNHCR estimates that 23.7 million Afghans, over half the population, require humanitarian and protection assistance. Nearly 10.9 million Afghans remain displaced, almost all internally displaced or in host communities in Iran and Pakistan. See www.unrefugees.org/emergencies/afghanistan.

72. As of September 2023, over 7.7 million Venezuelans had left the country since 2014 according to the Regional Inter-Agency Coordination Platform for Refugees and Migrants from Venezuela, co-led by UNHCR and IOM. This is the largest exodus in Latin America's recent history and one of the largest displacement crises in the world. The vast majority – 84% (6.5 million) – are in Latin America and the Caribbean. See www.unrefugees.org/emergencies/venezuela/ and www.r4v.info/en.

73. Crisis-affected countries are those that fulfil one or more of the following criteria: 1) reported expenses for an ongoing or recently discontinued peacekeeping mission in 2023; 2) reported expenses for an ongoing or recently discontinued political mission, group of experts, panel, office of special envoy or special adviser; 3) reported expenses from the Peacebuilding Fund windows in support of facilitating transitions and cross-border peacebuilding; and 4) had a country humanitarian response plan in place for 2022 or 2023.

74. In 2023, 39 UN programming countries fulfilled at least one of the crisis-affected country criteria. The nine not depicted in Figure 33 due to their UN expenses falling below the US$ 200 million threshold are: Democratic People's Republic of Korea, El Salvador, Gambia, Guinea, Guinea-Bissau, Honduras, Iran, Kosovo (as per Security Council Resolution 1244), and Liberia.

75. UNHCR, *Global Report 2018* (Geneva: UNHCR, 2019), p. 7, www.unhcr.org/uk/media/unhcr-global-report-2018; and UNHCR (note 55), p. 12.

76. Based on the World Bank's 2023 classification of countries by income. For 2023, low-income economies were defined as those with a GNI per capita of US$ 1,145 or less; lower middle-income countries were those with a GNI per capita of US$ 1,146–4,515; upper middle-income economies were those with a GNI per capita of US$ 4,516–14,005; and high-income economies were those with a GNI per capita above US$ 14,005.

77. Venezuela (Bolivarian Republic of), classified as an upper middle-income country until the fiscal year 2021, has been unclassified since then due to unavailability of data. Consequently, the country is not included in UN programming countries by income status in Figure 33.

78. N. Hamadeh, C. Van Rompaey, E. Metreau and S. G. Eapen, 'New World Bank country classifications by income level: 2022–2023', World Bank Blogs, 1 July 2022, https://blogs.worldbank.org/en/opendata/new-world-bank-country-classifications-income-level-2022-2023.

79. UNHCR notes that climate change functions as a 'threat multiplier', intensifying existing vulnerabilities such as poverty and resource scarcity, which can, in turn, contribute to conflict and displacement. In Burkina Faso, for instance, recent violence and displacement have been concentrated in drought-affected, impoverished areas, where armed groups have exploited tensions over limited water and land. See K. Siegried, 'Climate change and displacement: The myths and the facts', UNHCR, 15 November 2023, www.unhcr.org/uk/news/stories/climate-change-and-displacement-myths-and-facts.

80. A country is designated an LDC if it meets the following three criteria concerning low income, weak

human development and economic vulnerability: 1) an average per capita income below US$ 1,018; 2) a low Human Assets Index, which measures health and economic outcomes; and 3) a high Economic and Environmental Vulnerability Index, which is based on, among other things, population size and remoteness, export concentration, and exposure to natural disasters and climate shocks. To graduate from the LDC category, a country must exceed the thresholds established for at least two of the three criteria for two consecutive triennial reviews. Bhutan graduated from the LDC category in December 2023, and São Tomé and Príncipe in 2024. As the analysis in this section covers data up to 2023, both countries are included in the LDC group. Equatorial Guinea graduated in 2017.

81. The LDC group consists of 46 countries located in Africa (33), Western Asia (1), Asia (8), Latin America and the Caribbean (1), and Oceania (3). For the LDC criteria and list, see www.un.org/ohrlls/content/least-developed-countries.

82. The 2022 CEB data collection exercise introduced a new level of granularity to the breakdown of UN expenses, including expenses funded by revenue from other activities (i.e. an 'other revenue' category). Hence, data for expenses against this revenue source is only available for 2022 and 2023.

83. For further information on the SDGs, see www.un.org/sustainabledevelopment/sustainable-development-goals.

84. For a detailed analysis of SDG 16 based on the most comprehensive national, regional and global data the UN system can offer across all targets and indicators, see UNDP, United Nations Office on Drugs and Crime (UNODC) and UNHCR, 'Global Progress Report on Sustainable Development Goal 16 Indicators', 2024, www.undp.org/publications/2nd-global-progress-report-sdg-16-indicators.

85. Food and Agriculture Organization of the United Nations (FAO), International Fund for Agricultural Development (IFAD), UNICEF, WFP and World Health Organization (WHO), *The State of Food Security and Nutrition in the World 2024: Financing to End Hunger, Food Insecurity and Malnutrition in All Its Forms* (Rome: FAO, 2024), p. 3, https://doi.org/10.4060/cd1254en.

86. Severe chronic food insecurity refers to situations where people have likely run out of food, experienced hunger and, at the most extreme, gone for days without eating, putting their health and well-being at grave risk. Food Security Information Network (FSIN) and Global Network Against Food Crises (GNAFC), *2025 Global Report on Food Crises* (Rome: FSIN/GNAFC, 2025), p. 194, www.fsinplatform.org/report/global-report-food-crises-2025/#download.

87. United Nations, 'The Sustainable Development Goals Report 2024', 2024, p. 14, http://unstats.un.org/sdgs/report/2024/.

88. United Nations, Chief Executives Board (CEB), UN Data Cube - The UN Data Standards for United Nations system-wide reporting of financial data, https://unsceb.org/data-standards-united-nations-system-wide-reporting-financial-data, accessed May 2025.

89. United Nations System Chief Executives Board for Coordination, Nations Sustainable Development Group and High-Level Committee on Management, 'The UN Data Standards for United Nations system-wide reporting of financial data' (Geneva: United Nations System Chief Executives Board for Coordination, 2023) online, https://unsdg.un.org/sites/default/files/2023-07/Data%20Standards%20for%20UN%20System%20Wide%20reporting%20of%20financial%20data_2023_Final_0.pdf.

90. Organisation for Economic Co-operation and Development, 'Preliminary official development assistance levels in 2024, Detailed Summary Note' Paris, 16 April 2025, (Paris: Organisation for Economic Co-operation and Development, 2025), https://one.oecd.org/document/DCD(2025)6/en/pdf.

91. United Nations System Chief Executives Board for Coordination (CEB). *Report of the High-level Committee on Management at its Forty-seventh Session (8 and 9 April 2024, United Nations Office at Nairobi)*. CEB/2024/3. Geneva: United Nations, 27 June 2024.

Notes to figures and tables in Part One

Tables
General Notes

I. The UN system is defined as all the UN entities included in UN Data Standard I, 'UN entity' (see note V of the General Notes: 'UN Data Standards', p.6-7).

II. UN Women reported its data to the CEB for the first time as part of the 2011 data collection exercise.

III. The Comprehensive Nuclear Test-Ban Treaty Organization (CTBTO); the International Criminal Court (ICC); the UN Capital Development Fund (UNCDF); the United Nations Framework Convention on Climate Change (UNFCCC); and the United Nations System Staff College (UNSSC) reported their data to the CEB for the first time as part of the 2017 data collection exercise.

IV. The International Agency for Research on Cancer (IARC); the Organisation for the Prohibition of Chemical Weapons (OPCW); and UNITAID reported their data to the CEB for the first time as part of the 2018 data collection exercise.

V. The International Tribunal for the Law of the Sea (ITLOS) reported its data to the CEB for the first time as part of the 2019 data collection exercise.

VI. The United Nations Volunteers programme (UNV) independently reported its financial data to the CEB for the first time as part of the 2020 data collection exercise. To be comparable with historical data, their data is included under UNDP since 2020.

VII. The United Nations Interregional Crime and Justice Research Institute (UNICRI), the United Nations Convention to Combat Desertification (UNCCD) and the International Seabed Authority (ISA) reported their data to the CEB for the first time as part of the 2021 data collection exercise. For consistency, UNICRI revenues are included under UNODC.

VIII. The International Residual Mechanism for Criminal Tribunals (IRMCT) reported its data to the CEB for the first time as part of the 2022 data collection exercise.

IX. On January 2024 the World Tourism Organization (UNWTO) rebranded to UN Tourism, aiming to create a more accessible and easily understandable identity for the organisation, while reaffirming its role as the United Nations' specialised agency for tourism and the global leader of tourism for development, driving social and economic change to ensure that 'people and planet' are always centre stage.

X. Included within the UN Secretariat are the following 19 Departments and Offices: Development Coordination Office (DCO); Department of Economic and Social Affairs (DESA); Department of General Assembly and Conference Management (DGACM); Department of Global Communications (DGC); Department of Management Strategy, Policy and Compliance (DMSPC); Department of Operational Support (DOS); Department of Political and Peacebuilding Affairs (DPPA); Department of Safety and Security (DSS); Economic Commission for Africa (ECA); Economic Commission for Europe (ECE); Economic Commission for Latin America and the Caribbean (ECLAC); Economic and Social Commission for Asia and the Pacific (ESCAP); Economic and Social Commission for Western Asia (ESCWA); Office for the Coordination of Humanitarian Affairs (OCHA); Office of Counter Terrorism (OCR); Office of the United Nations High Commissioner for Human Rights (OHCHR); Technology Bank for the Least Developed

Countries; United Nations Office for Disaster Risk Reduction (UNDRR); and United Nations Research Institute for Social Development (UNRISD).

XI. The values in the trendlines followed by a 'K' are in thousands of United States (US) dollars; the ones followed by an 'M' are in millions of US dollars; and those followed by a 'B' are in billions of US dollars.

Table 1: UN system total revenue by entity and financing instrument, 2010–2023 (US$ million); Table 2: Assessed contributions to the UN system by entity, 2010–2023 (US$ million); Table 3: Earmarked contributions to the UN system by entity, 2010–2023 (US$ million)

i) Data from CEB Financial Statistics database, series 'Revenue by Entity', available from https://unsceb.org/fs-revenue-agency.

ii) The revenue amounts reflect data as reported to the CEB by the UN entities following their respective financial statements, without adjustments for revenue and/or expenses associated with transfers of funding between UN entities.

iii) Total amounts reflect the sum of all UN entities' revenues that form part of the UN system.

iv) Values have been rounded and slight differences in totals may occur.

v) Data below US$ 1 million dollars is shown as 0 in the table.

vi) UNV and UNICRI revenues are included under UNDP and UNODC, respectively.

Table 4: Total UN system total expenses by entity and function, 2010–2023 (US$ million)

i) Data from CEB Financial Statistics database, series 'Total Expenses', available at https://unsceb.org/expenses-function.

ii) Total amounts reflect the sum of all UN entities' expenses that form part of the UN system.

iii) Values have been rounded and slight differences in totals may occur.

iv) UNV and UNICRI revenues are included under UNDP and UNODC, respectively.

Figures
General Notes

i. For Figures 1–12, 27, 29, 35-38; 'Chief Executives Board for Coordination (CEB)' refers to data retrieved from the CEB Financial Statistics database. Data downloaded in February 2024 and available at https://unsceb.org/financial-statistics. The CEB Financial Statistics database is the only comprehensive source of financial statistics for the organisations of the United Nations (UN) system. CEB figures reflect revenue and expenses as reported to the CEB by UN entities, based on their audited financial statements. Wherever possible, figures are validated with the organisations' audited financial statements. They have not been adjusted for revenue and/or expenses associated with transfers of funding between UN entities. This data is currently collected annually by the CEB Secretariat.

II. For Figures 13–18, 21, 24, 28, 30-34, 37-38, 'Report of the Secretary-General A/80/74-E/2025/53)' refers to data retrieved from Report of the Secretary-General, Implementation of General Assembly resolution 79/226 on the quadrennial comprehensive policy review (QCPR) of operational activities for development (OAD) of the UN system, (A/80/74–E/2025/53, 29 April 2025), Statistical annex on 2023 funding data. Data was shared with the Multi-Partner Trust Fund Office (MPTF Office) in March 2025. The statistical annex is available at https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2025-operational-activities-development-segment. This data comprises the funding and expense data for operational activities for development (OAD) in the UN development system (UNDS). Historical data is based on previous statistical annexes of Reports of the Secretary-General on the Implementation of General Assembly on the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR): (A/78/72–E/2023/59), (A/77/69-E/2022/47), (A/76/75–E/2021/57), (A/75/79–E/2020/55), (A/74/73–E/2019/4), (A/73/63–E/2018/8), (A/72/61–E/2017/4), (A/71/63–E/2016/8), (A/70/62–E/2015/4),

(A/69/63–E/2014/10), (A/68/97–E/2013/87), (A/67/93–E/2012/79) and (A/79/72–E/2024/12). Data can be accessed through the 2025 Operational Activities Segment site.

III. For Figures 25-26, 'Organisation for Economic Co-operation and Development (OECD)' refers to data retrieved from the Creditor Reporting System (CRS). The CRS database comprises all contributions from OECD Development Assistance Committee (OECD-DAC) members to developing countries or territories eligible for official development assistance (ODA). It presents members' total use of the multilateral system through their multilateral and bilateral aid channelled by multilateral organisations. Data is based on individual project and programme disbursements measured on a calendar year basis. Data downloaded in February 2025 and available at https://data-explorer.oecd.org.

IV. For Figures 9-10, 18-24, 'UN Pooled Funds Database' refers to the database compiled for the Fiduciary Management Oversight Group (FMOG). It incorporates all contributions to and transfers by inter-agency pooled funds with a UN administrative agent. The UN fund administrators or trustees are: the Food and Agriculture Organization (FAO), the International Labour Organization (ILO), the International Organization for Migration (IOM), the MPTF Office, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), the United Nations Population Fund (UNFPA), the United Nations Children's Emergency Fund (UNICEF), the United Nations Office for Project Services (UNOPS), and the World Food Programme (WFP).

V. 'UN Data Standards' refers to the data standards developed through a joint initiative of the UN Sustainable Development Group (UNSDG) and the CEB's High-Level Committee on Management (HLCM), documented in 'Data Standards for United Nations System-wide Reporting of Financial Data'. The latest version, approved in March 2024, is available at https://unsceb.org/data-standards-united-nations-system-wide-reporting-financial-data.

VI. Following the revision of the peace and security pillar within the UN peacebuilding architecture and the adoption of resolution A/RES/72/262 C (available at https://undocs.org/A/RES/72/262C), from 1 January 2019 the Department of Political Affairs (DPA) and the Peacebuilding Support Office (PBSO) formed the new Department of Political and Peacebuilding Affairs (DPPA), while the Department of Peacekeeping Operations (DPKO) became the United Nations Department of Peace Operations (UN-DPO). For consistency, previous data series under the label DPKO have been renamed UN-DPO and previous data series under the label DPA have been renamed DPPA.

VII. Unless otherwise stated, all data presented is expressed in current United States dollars (USD).

Figure 1: Funding of the UN system, 2010–2023 (US$ billion); Figure 2: Distribution of UN system funding by financing instrument, 2010–2023 (US$ billion); Figure 4: Funding of the UN system by financing instrument, 2023 (US$ billion)

i) Data from CEB Financial Statistics database, series 'Revenue by Entity', available at https://unsceb.org/fs-revenue-agency.

ii) The revenue amounts reflect data as reported to the CEB by the UN entities following their respective financial statements, without adjustments for revenue and/or expenses associated with transfers of funding between UN entities.

Figure 3: Nominal and real UN system funding, 2010–2023 (US$ billion)

i) Data from CEB Financial Statistics database, series 'Total Revenue', available at https://unsceb.org/fs-revenue.

ii) Real UN system funding is based on amounts expressed in constant 2022 USD by applying deflators for resource flows from DAC countries published by the OECD, available at https://www.oecd.org/en/data/insights/data-explainers/2024/10/resources-for-reporting-development-finance-statistics.html. These deflators consider both the effect of price and exchange rate movements.

Figure 5: Earmarked contributions to the UN system by type, 2018–2023 (percentage share of total earmarked contributions)

i) Data from CEB Financial Statistics database, series 'Revenue by Financing Instrument', available at https://unsceb.org/fs-revenue-type.

ii) Definitions of the different types of earmarked funding are available under UN Data Standard IV, 'UN grant financing instruments', (see note V of the Figures General Notes: 'UN Data Standards', p. 32).

Figure 6: Total revenue of select UN entities, 2015–2024 (US$ billion)

i) Preliminary 2024 data from the CEB 2025 data collection. Data shared with MPTFO in June 2025.

ii) Data for 2015–2023 from CEB Financial Statistics database, series 'Revenue by Entity', available at https://unsceb.org/fs-revenue-agency.

Figure 7: Funding sources for the UN system, 2023

i) Data from CEB Financial Statistics database, series 'Revenue by Government donor' and 'Revenue by Non-government donor', available at https://unsceb.org/fs-revenue-government-donor and https://unsceb.org/fs-revenue-non-government-donor, respectively.

ii) Additional data received by MPTF Office from the CEB Secretariat in November 2024.

iii) The OECD-DAC members list is available at https://www.oecd.org/en/about/committees/development-assistance-committee.html.

iv) The 6% share with no contributor, represents the contributor type C09: 'No contributor'. Following CEB guidelines, within the category of 'Revenue from other activities', other revenue specific to the UN entity can often not be allocated to a contributor due the general nature of the revenue, such as interest and investment revenue, and foreign exchange gains. However, for the other two categories – 'Other revenue - other UN entities' and 'Other revenue - external to United Nations' – a link to contributor type is encouraged. (for definitions of the categories within 'Revenue from other activities' see Table 5 in Box 3, p. 95).

v) The European Union (EU) is listed separately, based on UN Data Standard VI, 'Reporting on revenue by contributor' (see note V of the Figures General Notes).

vi) Included within the category 'Other multilaterals' are resources from 'UN organizations excluding pooled funds' (US$ 1,718 million), 'Other excluding the European Commission' (US$ -266 million), and 'Other multilateral institutions' (US$ 77 million).

Figure 8: UN system funding by Member States and other contributors, 2010–2023 (US$ billion)

i) Total contributions to the UN system from the CEB Financial Statistics database, series 'Total Revenue', available at https://unsceb.org/fs-revenue.

ii) Government contributions data from the CEB Financial Statistics database, series 'Revenue by Government donor', available at https://unsceb.org/fs-revenue-government-donor.

iii) EU contributions from the CEB Financial Statistics database, series 'Revenue by Non-government donor', available at https://unsceb.org/fs-revenue-non-government-donor.

iv) DPO assessed contributions by Member States for 2010 were calculated based on assessment rates presented in Report to the Secretary-General, 'Implementation of General Assembly resolution 55/235 and 55/236', (A/64/220/Add.1., 31 December 2009), available at https://docs.un.org/en/A/64/220/Add.1.

v) Revenues reported to the CEB without being linked to a contributor type are within 'Other contribution types'.

Figure 9: Top Member State contributors to the UN system, 2023 (US$ billion and percentage share of GNI)

i) Member State contributions from the CEB Financial Statistics database, series 'Revenue by Government donor', available at https://unsceb.org/fs-revenue-government-donor.

ii) Inter-agency UN Pooled Funds data from the UN Pooled Funds Database (see note IV of the General Notes).

iii) Gross national income (GNI) data from the UN Statistics Division (UNSD), UN DESA, available at http://data.un.org. Series 'GNI at current prices – US dollars'.

Figure 10: EU funding to the UN system, 2010–2023 (US$ billion)

i) EU contributions to UN entities from the CEB Financial Statistics database, series 'Revenue by Non-government donor', available at https://unsceb.org/fs-revenue-non-government-donor.

ii) EU contributions to inter-agency pooled funds from the UN Pooled Funds Database (see note IV of the Figures General Notes).

Figure 11: International Financial Institutions (IFIs) funding to six select UN entities, 2023 (US$ million)

i) Data received by MPTF Office from the CEB Secretariat in November 2024.

ii) For UNOPS, included within the category 'Other' (US$ 4.9 million) are US$ 4.2 million from the Central American Bank for Economic Integration (CABEI) and US$ 0.5 million from the International Monetary Fund (IMF).

iii) For FAO, included within the category 'Other' (US$ 4.5 million) are US$ 4.3 million from the European Bank for Reconstruction and Development (EBRD).

Figure 12: Other non-state funding to the UN system, 2018-2023 (US$ billion)

i) Data from CEB Financial Statistics database, series 'Revenue by Non-government donor', available at https://unsceb.org/fs-revenue-non-government-donor.

ii) Additional data received by MPTF Office from the CEB Secretariat in November 2024.

Figure 13: Total core and earmarked contributions for UN development and humanitarian assistance, 2010–2023 (US$ billion)

i) 2023 data from Report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 1, 'Funding for operational activities, by entity, core and non-core: 2011–2023' (see note II of the Figures General Notes).

ii) 2010 data available from Report of the Secretary-General (A/78/72–E/2023/59), Statistical annex on 2021 funding data, Table 1, 'Funding for operational activities, by entity, core and non-core: 2003–2021' available at https://ecosoc.un.org/en/what-we-do/oas-qcpr/ecosocs-operational-activities-segment/2021-operational-activities-development.

iii) Details on the distinction between the different funding types are available under UN Data Standard IV, 'UN grant financing instruments' (see note V of the Figures General Notes).

iv) The 2020 Operational Activities for Development provided a 'Supplementary note to Addendum 1 on funding: Technical note on definitions, sources and coverage', available at https://ecosoc.un.org/en/what-we-do/oas-qcpr/ecosocs-operational-activities-segment/2020-operational-activities-development. There, the UNDS is defined as constituted by 'entities that carry out operational activities for development to support countries in their efforts to implement the 2030 Agenda for Sustainable Development', and OAD are 'considered to consist of those activities that fall under either "development assistance" or "humanitarian assistance"'.

v) IOM was incorporated as part of the UNDS since the publication of 2018 data. Historical data has been revised to incorporate IOM data in previous years.

vi) Since the publication of 2018 data, UN Secretariat and UNEP's OAD coefficients were adjusted, and definitions have been aligned with the UN Data Standards.

Figure 14: Funding composition for UN development and humanitarian assistance: Top 10 OECD-DAC contributors, 2023 (US$ billion); Figure 15: Funding composition for UN development and humanitarian assistance: Top 10 non-OECD-DAC contributors, 2023 (US$ million)

i) Member State contributions data from Report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 2, 'Funding provided, by contributor, by entity, by resource type: 2022' (see note II of the Figures General Notes).

ii) Inter-agency pooled funds contributions data from the UN Pooled Funds Database (see note IV of the Figures General Notes).

iii) The list of OECD-DAC members list is available at https://www.oecd.org/en/about/committees/development-assistance-committee.html.

iv) For figure 15, non-OECD-DAC countries are defined as countries that are not members of the OECD Development Assistance Committee.

v) Details on the distinction between the different funding types are available under UN Data Standard IV, 'UN grant financing instruments' (see note V of the Figures General Notes).

Figure 16: Funding composition for UN development assistance: Top Member State contributors and the EU, 2023 (US$ million); Figure 17: Funding composition for UN humanitarian assistance: Top Member State contributors and the EU, 2023 (US$ million)

i) Member State contributions data from Report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 2, 'Funding provided, by contributor, by entity, by resource type: 2023' (see note II of the Figures General Notes).

ii) Inter-agency pooled funds contributions data from the UN Pooled Funds Database (see note IV of the Figures General Notes).

iii) Details on the distinction between the different funding types are available under UN Data Standard IV, 'UN grant funding instruments' (see note V of the Figures General Notes).

Figure 18: Contributions to UN inter-agency pooled funds 2016–2023 (US$ billion)

i) Total 2023 development and humanitarian assistance data from Report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 2, 'Funding provided, by contributor, by entity, by resource type: 2023'. Historical data from previous reports available at https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2025-operational-activities-development-segment (see note II of the Figures General Notes).

ii) Inter-agency pooled funds contributions data from the UN Pooled Funds Database (see note IV of the Figures General Notes).

iii) The development-related assistance category consists of resources allocated to: 1) development funds; 2) peace and transition funds; and 3) climate and environment funds.

Figure 19: Contributions to UN inter-agency pooled funds by geographic scope, 2016–2023 (US$ billion); Figure 20: Contributions to UN inter-agency pooled funds: Top contributors, 2023 (US$ million); Figure 21: Countries contributing more than 10% of their earmarked funding to UN development assistance through UN inter-agency pooled funds, 2023

i) Inter-agency pooled funds contributions data from the UN Pooled Funds Database (see note IV of the Figures General Notes).

ii) In figure 21, Total earmarked funding to UN development assistance from Report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 2, 'Funding provided, by contributor, by entity, by resource type: 2023' (see note II of the Figures General Notes).

Figure 22: Top implementing UN entities receiving resources through UN inter-agency pooled funds, by fund thematic area

i) Inter-agency pooled funds transfers data from the UN Pooled Funds Database (see note IV of the Figures General Notes).

ii) Figure (A) illustrates 2023 values, while figure (B) shows aggregate 2016-2022 values.

iii) The development assistance category consists of resources allocated to: 1) development funds; 2) peace and transition funds; and 3) climate and environment funds.

Figure 23: Top UN inter-agency pooled funds recipient countries or areas, 2023 (US$)

i) Data from Inter-agency pooled funds transfers from the UN Pooled Funds Database (see note IV of the Figures General Notes).

ii) The categories of 'Transfers from development pooled funds', 'Transfers from climate and environment pooled funds', and 'Transfers from peace and transition pooled funds' constitute development-related assistance.

Figure 24: Countries or areas where more than 15% of earmarked resources is channelled through development-related UN inter-agency pooled funds, 2023

i) Member State contributions data from Report of the Secretary-General (A/80/74–E/2025/53), Statistical

annex on 2023 funding data, Table 2, 'Funding provided, by contributor, by entity, by resource type: 2023' (see note II of the Figures General Notes).

ii) Inter-agency pooled funds transfers data from the UN Pooled Funds Database (see note IV of the Figures General Notes).

Figure 25: OECD-DAC countries use of the multilateral development system, 2011–2023 (US$ billion, constant 2022 prices); Figure 26: Channels of multilateral assistance from OECD-DAC countries, core and earmarked, 2011 and 2023 (US$ billion, constant 2022 prices)

i) OECD-DAC members' contributions to the regular budgets of multilateral institutions retrieved from the OECD Creditor Reporting System (CRS) statistics database (see note III of the Figures General Notes).

ii) Values are gross disbursements at 2022 prices.

iii) The list of OECD-DAC members list is available at https://www.oecd.org/en/about/committees/development-assistance-committee.html.

iv) DAC members adopted the grant-equivalent methodology starting from their reporting of 2018 data as a more accurate way to count the donor effort in development loans.

v) In the CRS database, the World Trade Organization (WTO) is presented as a channel of multilateral assistance separate from the 'UN development system'. For both figures it has been integrated under the latter category.

vi) The category 'Other MDBs' includes the International Monetary Fund and the Regional Development Banks, such as the African Development Bank (AfDB); African Development Fund (AfDF); African Export-Import Bank (Afreximbank); Asian Development Bank (ADB); Asian Development Fund (ADF); Asian Infrastructure Investment Bank (AIIB); Black Sea Trade and Development Bank (BSTDB); Caribbean Development Bank (CDB); Central African States Development Bank (BDEAC); Central American Bank for Economic Integration (CABEI); Council of Europe Development Bank (CEDB); Development Bank of Latin America (CAF); European Bank for Reconstruction and Development (EBRD); Inter-American Development Bank (IDB); Islamic Development Bank (IsDB); West African Development Bank (BOAD); among others.

vii) Global Vertical Funds include the Adaptation Fund; CGIAR Fund; Clean Technology Fund; Common Fund for Commodities; Global Alliance for Vaccines and Immunization (GAVI); Global Fund to Fight AIDS, Tuberculosis and Malaria; Green Climate Fund; Strategic Climate Fund

viii) For Figure 25 contributions include both core and earmarked funding.

Figure 26: Select UN entities expenditure, 2015-2023 (US$ billion)

i) Preliminary 2023 data from the CEB 2024 data collection. Data shared with MPTFO in June 2024.

ii) Data for 2015 - 2022 from CEB Financial Statistics database, series 'Expenses by function', available at https://unsceb.org/expenses-function.

Figure 27: Expenses of the UN system by function, 2018–2023

i) Data from CEB Financial Statistics database, series 'Expenses by function', available at https://unsceb.org/expenses-function.

ii) Details on the distinction between the different functions are available under UN Data Standard II, 'UN system function' (see note V of the Figures General Notes).

iii) Global agenda and specialised assistance are activities that: 1) address global and regional challenges without a direct link to development and humanitarian assistance, or peace operations; or 2) support sustainable development with a focus on long-term impact in non-UN programming countries.

Figure 28: Total UN expenses for development and humanitarian assistance, 2010–2023 (US$ billion); Figure 30: Expenses on UN humanitarian and development assistance by region, 2010–2023 (US$ billion); Figure 31: UN development, humanitarian and peace expenses by region, 2010–2023 (US$ billion)

i) 2023 data from report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 5, 'Expenses by location and type of activity, 2023'. (See note II of the Figures General Notes).

ii) Historical expense data extracted from previous statistical annexes of Reports of the Secretary-General on the Implementation of General Assembly on the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR). (See note II of the Figures General Notes).

iii) For Figure 28 and 31, details on the distinction between the different functions are available under UN Data Standard II, 'UN system function' (see note V of the Figures General Notes: 'UN Data Standards', p. 12).

v) For Figure 30 and 31, regions are disaggregated according to the classification used by the UN Department of Economic and Social Affairs (DESA), namely: Africa, Americas, Asia and the Pacific, Europe, Western Asia, and global/interregional.

vi) For 2010–2022 peace expenses were extracted from UN Peacekeeping Operations financial reports and audited financial statements historical DPPA expense data. The former available at https://www.un.org/en/auditors/board/auditors-reports.shtml: (A/79/5 (Vol.II)), (A/78/5 (Vol.II)), (A/77/5 (Vol. II)), (A/76/5 (Vol.II)), (A/75/5 (Vol.II)), (A/74/5 (Vol. II)), (A/73/5 (Vol.II)), (A/72/5 (Vol.II)), (A/71/5 (Vol. II)), (A/70/5 (Vol.II)), (A/69/5 (Vol.II)), (A/68/5 (Vol. II)), (A/67/5 (Vol.II)). The historical DPPA expense data available at https://documents-dds-ny.un.org: from various 'Proposed programme budget for, political affairs' (A/77/6 (Sect. 3)/Add.1), (A/76/6 (Sect.3)/Add.1), (A/75/6 (Sect.3)/Add.1) and (A/74/6)/Add.1), and 'Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council' (A/73/352), (A/72/371),(A/71/365), (A/70/348), (A69/363), (A/68/327) and (A67/346),

v) 2023 peace expenses from UN DPO data reported to CEB and shared with MPTF Office on November 2024.

Figure 29: Total UN expenses for development and humanitarian assistance, 2010-2024 (US$ billion)

i) Preliminary 2024 data from the CEB 2025 data collection. Data shared with MPTFO in June 2025.

ii) Data for 2015 - 2023 from CEB Financial Statistics database, series 'Expenses by function', available at https://unsceb.org/expenses-function.

Figure 32: UN development, humanitarian, and peace operations expenses by crisis-affected country, 2023 (US$ billion)

i) Depicted in this figure are the expenses by function in 30 UN programming countries that fulfilled one or more criteria to be classified as crisis-affected country and for which the 2023 UN expense surpassed the US$ 200 million threshold.

ii) Crisis-affected countries are those that fulfil one or more of the following criteria: 1) report expense for an ongoing or recently discontinued peacekeeping mission (DPO); 2) report expense for an ongoing or recently discontinued political mission, group of experts, panel, office of special envoy or special adviser (DPPA); 3) report expense from the Peacebuilding Fund windows financing facilitating transitions and cross border peacebuilding (UN Pooled Funds Database); and 4) have had a humanitarian response plan for 2022 or 2023 (OCHA).

iii) Western Sahara and Cyprus were not included on the list of crisis-affected countries, despite fulfilling at least one criterion, as neither are a UN programming country.

iv) The UN programming countries classified as crisis-affected in 2023 not portrayed in figure 31 are: Democratic People's Republic of Korea, El Salvador, Gambia, Guinea, Guinea-Bissau, Honduras, Iran, Kosovo (As per UNSCR 1244), and Liberia.

v) The humanitarian and development assistance data does not include expense from: 1) UNDS entities that did not report disaggregated country expenses to the CEB in 2022; and 2) those UN-related organisations that are not included in UN DESA's definition of the UNDS.

vi) 2023 UN peacekeeping operations data from from UN DPO data reported to CEB and shared with MPTF Office on November 2024.

Figure 33: UN development and humanitarian expenses in UN programming countries by income status, 2023 (US$ billion)

i) Data from report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 5, 'Expenses by location and type of activity, 2023'. (See note II of the Figures General Notes).

ii) 2023 classification of countries by income from the World Bank Analytical Classifications (presented in World Development Indicators). Available at https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups

iii) The figure shows only UN programming countries, ie countries covered by a Resident Coordinator (including those covered by a Resident Coordinator in another country, such as for multi-country offices). The list of programming countries is available in Appendix 3 of UN Data Standard II, 'UN system function' (see note V of the General Notes: UN Data Standards', p.21-22). A list of programme countries and their current Resident Coordinators is available at: https://un-dco.org/meet-resident-coordinators.

iv) For analytical purposes, the World Bank classifies economies into four income groups: 1) low; 2) lower-middle; 3) upper-middle; and 4) high. For 2023, low-income economies were defined as those with a GNI per capita of US$ 1,145 or less; lower-middle-income countries were those with a GNI per capita between US$ 1,146 and US$ 4,515; upper-middle-income economies were those with a GNI per capita between US$ 4,516 and US$ 14,005; and high-income economies were those with a GNI per capita above US$ 14,005.

v) The World Bank estimates GNI per capita data in US dollars, converted from local currency using the World Bank Atlas method, which is applied to smooth exchange rate fluctuations (Further information available at https://datahelpdesk.worldbank.org/knowledgebase/articles/378832-what-is-the-world-bank-atlas-method. The World Bank estimates the size of the population from a variety of sources, including the UN's biennial World Population Prospects, available at https://population.un.org/wpp/.

vi) For the selection criteria of crisis-affected countries see note ii) for Figure 32.

Figure 34: UN development and humanitarian expenses in least developed countries, 2016–2023 (US$ billion)

i) 2023 data from report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 5, 'Expenses by location and type of activity, 2023'. (See note II of the Figures General Notes).

ii) Historical data extracted from previous statistical annexes of Reports of the Secretary-General on the Implementation of the QCPR. (See note II of the Figures General Notes).

iii) The list of least developed countries (LDCs) is available at https://www.un.org/ohrlls/content/list-ldcs.

Figure 35: Aggregated UN expenses linked to the SDGs, 2023 (US$ billion); Figure 36: UN expenses linked to SDGs of select UN entities, 2023 (US$ million)

i) Data from CEB Financial Statistics database, series 'Expenses by SDG', available at https://unsceb.org/expenses-sdg.

ii) The Sustainable Development Goals (SDGs) are a call for action by all countries to promote prosperity while protecting the planet. They recognise that ending poverty must go hand-in-hand with strategies that build economic growth and address a range of social needs, including education, health, social protection, and job opportunities, while tackling climate change and environmental protection. The SDGs are included in a UN Resolution called 'Transforming our world: the 2030 Agenda for Sustainable Development' (A/RES/70/1), available at https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_RES_70_1_E.pdf. Descriptions of all 17 SDGs available at https://sdgs.un.org/goals.

iii) Not all entities mapped 100% of their expense onto the SDGs.

Figure 37: Contributions to the UN system and UN development system, 2023 (US$ billion)

i) United Nations system data from CEB Financial Statistics database, series 'Total Revenue', available at https://unsceb.org/fs-revenue, (see note I of the Figures General Notes).

ii) United Nations Development System data from Report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2023 funding data, Table 2, 'Funding provided, by contributor, by entity, by resource type: 2023' (see note II of the Figures General Notes).

Figure 38: UN system expense by function, 2022

i) United Nations system data from CEB Financial Statistics database, series 'Expenses by function', available at https://unsceb.org/expenses-function.

ii) United Nations Development System data from report of the Secretary-General (A/80/74–E/2025/53), Statistical annex on 2022 funding data, Table 5, 'Expenses by location and type of activity, 2023' (see note II of the Figures General Notes).

Part Two

Marketplace of ideas

Marketplace of ideas

The perfect UN financing storm has arrived: It's a tsunami!

By John Hendra

John Hendra provides strategic advice on multilateral effectiveness and reform, development financing, gender equality and leadership including multi-stakeholder facilitation through his consultancy practice. He served the UN for 32 years, most recently as UN Assistant Secretary-General (ASG), helping prepare the UN Secretary-General's two seminal UN Development System (UNDS) reform reports and substantively supporting intergovernmental negotiations which led to the UN General Assembly's 2018 reform of the UNDS. Other roles included serving as UN ASG and Deputy Executive Director at UN Women, as UN Resident Coordinator and UNDP Resident Representative in Vietnam, Tanzania and Latvia and as the United Nations Development Programme's (UNDP) Director for Resource Mobilisation. In his consulting capacity, he serves as a part-time Senior Advisor to the Dag Hammarskjöld Foundation.[1]

Introduction

There have been at least a couple of common refrains on the state of United Nations financing in the last two *Financing the UN Development System* reports. One is that a major reduction in funding to the UN Development System (UNDS) has been coming the past two or three years. And second, one of the challenges of the report is that a discussion of the current financial situation of the UNDS can only be based on actual expenditures for two years prior so it makes it challenging to gain a more immediate understanding of what the UNDS' real current and immediate financial situation is.[2]

Unfortunately, data for this year's report and drastic decision-making by Member States the first half of 2025 confirms that a decline in UN financing has indeed been a three-year downward trend — if not now a precipitous collapse. This can be seen via three channels.

First, the UN Development System expenditure figures show that the total financial contributions to the UN development system in 2023 were the lowest volume recorded since 2019.[3]

Second, preliminary Official Development Assistance (ODA) figures released in April, 2025, by the Development Assistance Committee (DAC) of the Organisation for Economic Cooperation and Development (OECD) show that global aid flows fell sharply in 2024, the first drop in five years.

And third, the incoming US Administration's elimination of much of USAID, pull-out from the World Health Organization (WHO) and the UN Human Rights Council, and its pause on most assessed and all United States voluntary contributions to the UN as well as 2025 reductions from many other key donors, have left global development cooperation and humanitarian assistance teetering at best, in near free fall at worst. And perhaps few multilateral players feel it more than the development and humanitarian entities of the UN development system, though it will be important to see what happens to the support of the multilateral development banks (MDBs).[4]

After reviewing these trends, continued steep cuts and the on-going UN liquidity crisis, focus will be on the UN80 Initiative and whether possible reforms 'meet the moment' of such unprecedented times while preserving if not strengthening the unique elements that only UN support can bring.[5]

2023: First time in ten years UNDS core and non-core resources move in the same direction – unfortunately, it's down

Documentation for this year's Operational Activities Segment of the Economic and Social Council (ECOSOC) makes for sobering reading. The total contributions to the UNDS for operational activities in 2023 declined by 16%, or almost US$ 9 billion, as compared with 2022.[6] Almost 95% of this decline was due to a drop in non-core resources with 5% due to the decline in core resources.

Overall, the core contributions to the UNDS accounted for just 18.8% of the total contributions in 2023, or just 12.7% of all voluntary contributions.[7] Other measures of 'quality funding' also declined with funding to pooled funds totalling US$ 2.8 billion, 13% less than in 2022. After six years of consecutive growth, contributions to Agency thematic funds also declined by 32% to US$ 598 million.[8] Finally, the UNDS remained highly dependent on a very small number of contributors in 2023 with the top three government contributors, namely the United States, Germany and the United Kingdom, accounting for 48% of all UNDS funding from governments.[9] In hindsight, a flashing red warning if ever there was one.

2024: 'About face'– as per preliminary ODA figures, donors scale back

Preliminary ODA figures for 2024 indicate that this situation will only worsen for actual 2024 contributions to the UNDS (to be reported in 2026) as ODA provided by DAC member countries in 2024 amounted to US$ 212.1 billion, a 7.1% decline in real terms compared to 2023. Overall, ODA fell in 22 countries in 2024 and rose in just 10.[10]

The fall in ODA was largely due to a sharp decline in aid for Ukraine, a significant drop in refugee-related costs within many, but not all, donor countries and reductions in contributions to international organisations and in humanitarian spending overall.

As Matthew Simonds, senior advocacy officer at Eurodad (European network on debt and development) put it: 'Wealthy countries appear to be making these cuts with a startling degree of short-sightedness and impunity... It is clearer than ever that the way aid is governed is not working and must change'.[11]

2025: 'The first cut is the deepest' – the year of unprecedented reductions

While the exact figure is still a moving target at the time of writing, shortly after inauguration the new United States Administration terminated over 5,000 projects representing 83% of USAID's spend. As the United States Secretary of State put it: 'The cancelled contracts spend tens of billions

of dollars in ways that did not serve (and in some cases harmed) the core national interest of the USA'.[12, 13]

Of the US$ 223.23 billion in total ODA from DAC members in 2023, the United States contributed US$ 64.7 billion – or almost 30% of the whole total. Hence, such a deep cut has been both devastating globally as well as on the United Nations as a good portion of what was cut were earmarked contributions to UN life-saving humanitarian work. In addition, the fiscal year 2026 discretionary budget request submitted to the US Senate's Committee on Appropriations for debate shows a 'pause' in most United States assessed and all voluntary contributions to the UN and other international organisations including for the UN Regular Budget (UN Secretariat operations), UNESCO and the World Health Organization (WHO); if enacted as proposed this would lead to a US$ 1.7 billion cut from the 2025 level.[14]

Further proposed cuts in the White House 2026 budget submission include: (1) US$ 1.6 billion less for UN international peacekeeping activities; (2) US$ 3.2 billion less for international disaster assistance, migration and refugee assistance and international humanitarian assistance; and (3) US$ 6.2 billion less for global health programs and family planning, most of which is implemented though UN bodies.[15] The budget proposal also eliminates all United States contributions to the Global Environment Facility (GEF) and to the International Fund for Agricultural Development (IFAD).[16]

While there is the challenge of a lag when assessing real-time UNDS resource availability, there is no such lag on human lives when aid cuts are so severe. 'It seemed to be an attack on countries' one UN agency employee told *Devex*, with all those working in the same crisis-affected countries receiving cancellations at the same time.[17]

These are just two examples of many: cuts to aid budgets are threatening to undermine years of progress in reducing the number of women dying during pregnancy and childbirth; such maternal deaths declined by 40% between 2000 and 2023 but now may go into reverse.[18] Funding from the United States made up over 50% of all global ODA for 17 key areas in 2023, including malaria control, tuberculosis programmes and narcotics control.[19]

Importantly, while the massive cut through the effective elimination of USAID was the deepest, many European DAC donors are also significantly cutting ODA for three primary reasons: contracting economies, security threats along borders and increased populism. As the OECD DAC Chair Carsten Staur said: 'It is regrettable that ODA decreased in 2024 after five years of continuous growth. It's even more concerning that some of the major donors have signalled further, and quite significant, decreases over the coming years'.[20]

The Netherlands, which had an ODA budget of US$ 7.4 billion in 2023, is planning to reduce ODA by € 300 million in 2025, € 500 million in 2026 and € 2.4 billion in 2027.[21] France's new finance bill for 2025 includes a US$ 2.2 billion reduction to its ODA allocation; aid is projected to fall by 11% next year. Meanwhile Finland announced that it would reduce its ODA budget by 25% between 2024 and 2027 while Belgium is also cutting its foreign aid over the next five years.[22]

As highlighted in the 2024 *Financing the UN Development System* report, in some countries it is a political struggle between two targets – increasing defence spending to at least 2% of gross national income (GNI) versus maintaining or moving towards 0.7% in development assistance.[23]

While preliminary 2024 figures show ODA virtually unchanged at 0.33% of DAC members combined GNI with now just four countries meeting the 0.7% ODA target, three European countries chose defence over development in 2025. The most striking 'tale of two targets' was the incoming United Kingdom Labour government's decision to increase defence spending to 2.5% of the gross domestic product (GDP) by 2027 by reducing the aid budget by GB£ 6 billion per annum, thereby lowering the UK's ODA from 0.5% to 0.3% of GNI. As one of only two countries over the last five years to have met both their aid and defence spending targets, the decision was not only a loss of agenda-setting power but also set a dangerous precedent at the worst possible time.[24]

Switzerland also cut its 2025 foreign aid budget by SFR 110 million and will cut another SFR 326 million in development cooperation from 2026 to 2028 in favour of greater military spending.[25] Germany's 2025 budget cut

both BMZ (Federal Ministry for Economic Cooperation and Development), its development ministry, and the German Foreign Office, by 8% or US$ 1.8 billion.[26] Unlike others, this was not directly in favour of defence spending as Germany also announced a change in its Constitution that will enable increased defence spending, enacting a major change in policy.

That said, it is also very important to highlight the few positive outliers – most notably Norway which is still leading the way with 1% of its GNI allocation to development cooperation. Denmark, Ireland, Italy, Japan and South Korea are also all expected to slightly increase their ODA funding in 2025.

While philanthropic foundations can't fill the huge gap, the recent announcement by Bill Gates that the Gates Foundation will double its spend to US$ 200 billion over the next 20 years is a huge shot-in-the arm for global health and development.

Overall, the European Union and EU Members States are the world's leading donors providing 42% of global ODA between 2022 and 2023.[27] Those days seem gone for now, as many European countries shift from more traditional ODA to this new emphasis on defence and engagement with the private sector.

While some DAC members are yet to announce their 2025 contributions, as of mid-May, 2025, donortracker.org, a central source of information on the largest OECD DAC donor countries, projected that ODA from the 17 largest DAC donors in 2025 will fall by at least US$ 31 billion.[28] If the various ODA-related cuts in the proposed overall 2026 US State Department budget are also enacted by Congress, then the total size of cuts will exceed US$ 40 billion.

Massive impact on UN humanitarian life-saving assistance and broader UN development support

The humanitarian sector in particular is facing an unprecedented funding crisis which, as outlined above, is overwhelmingly, but not only, due to the termination of over 80% of USAID's programmes. The impact is immediate – and devastating. According to an analysis by the Swedish International Development Cooperation Agency (SIDA), there are now at least 36 million people without urgent humanitarian support.[29] As the UN Emergency Relief Coordinator Tom Fletcher warned at the end of April 2025 'cutting funding for those in greatest need is not something to boast about – the impact of aid cuts is that millions die'.[30] Such huge reductions in aid are also leading to a rise in the outbreak of diseases like meningitis A, yellow fever and measles that vaccines had nearly wiped out. As Tedros Adhanom Ghebreyesus, Director-General of the WHO put it, 'funding cuts to global health have put these hard-won gains in jeopardy'.[31]

Concomitant with the devastating impact on human lives is the huge impact on both the reach and capacities of UN humanitarian entities including the International Organization for Migration (IOM), the UN High Commissioner for Refugees (UNHCR), UNICEF and the World Food Programme (WFP). Shortly after the reduction came into effect, WFP indicated it would be cutting 25% to 30% of its workforce – that is up to six thousand jobs in the up-coming year as the US provided some 46% of WFP's 2024 budget, necessitating WFP prioritising its more limited resources on critical programmes.[32,33]

UNHCR similarly indicated that its headquarters and regional bureaux would be downsized with more than a 30% overall reduction in costs; revised spending authority for operations is also being reduced by 23% with priority on country activities where UNHCR can be most impactful.[34]

Although UNICEF had not yet publicly announced its planned reductions at time of writing, the IOM also announced cuts of up to 6,000 staff and OCHA 20% of its staff while the US cut US$ 377 million in funding for the United Nations Population Fund (UNFPA).[35]

In large part due to its high dependence on US funding, UNAIDS also recently announced the need to cut its staff by more than 50% over time while significantly scaling back its country presence.[36] With regard to the WHO, while the US pull-out will only formally take root in 2026, other cuts in ODA support to the WHO as well as non-payment of US

assessed contributions for 2024 and 2025 which were agreed before the pullout mean the organisation faces a shortfall of 25%. The concomitant reductions will similarly be higher at WHO headquarters with 76 departments being cut down to 34 and the members of the management committee reduced from 12 to 7.[37] In 2024, the US was the Office of the High Commissioner for Human Rights' largest donor, providing 13% of its voluntary contributions.[38]

What should be done?

Even before this year of extraordinary cuts, there have been many calls for a new ethos and narrative reframing global development and humanitarian cooperation. This focus has not just been about replacing aid lost but rethinking the system with calls for decolonisation, renewed focus on localisation and local leadership and shifting from a 'charity' framework to one of real mutual interest among Member States and greater global public investment.

This reflective focus has led to a plethora of initiatives ranging from ODI Global's dialogue series on 'donors in a post-aid world' to renewed calls for a second North-South (Brandt) Commission or a second Pearson Commission on International Development.[39] As ODI Global's Nilima Gulrajani put it, 'what is really needed is an independent commission on the future of the international aid system that can forge a new political consensus on the rationale for development cooperation while also articulating a vision for a post-aid world many are now demanding'.[40]

Given the tumultuous change underway, especially in the UN system, when reimagining future global development and humanitarian cooperation it will be important to be clear what are truly the unique elements of UN engagement – its normative standards, convening power and universal legitimacy and reach – and ensure that these are preserved to the greatest extent possible.

Ensure success of UN80 Initiative and build Member State ownership for more far-reaching UN reform

On top of unprecedented cuts to voluntary ODA contributions to the UN's humanitarian and development operations, and the 'pause' in the US's obligations to the 2025 UN's regular (assessed budget), this year is also marked by the increasingly alarming liquidity crisis facing the UN Secretariat. According to *The Economist*, internal modelling shows that without significant reductions in UN Secretariat operations, the year-end cash deficit will be short US$ 1.1 billion, effectively meaning the UN Secretariat would be without enough money to pay staff and expenses by September 2025.[41]

The situation is exacerbated by significantly delayed payments by both the United States and China, which each pay 22% and 20% respectively of the regular assessed budget as well as by arcane UN regular budget rules which currently rebate unspent money to Member States to offset future fees. Hence, late payers not only force the UN to underspend in the current year but also rob the organisation of future funds.[42] This dire fiscal situation will deteriorate even further if the current US Administration indeed refuses to pay anything in 2025. The US currently has arrears of US$ 3 billion that is still short of its US$ 4.5 billion limit.

It was in this overall fiscal context, exacerbated by the intensification of multipolar global challenges and the unprecedented decline in financial support to the multilateral system, that the UN Secretary-General (UNSG) launched the UN80 Initiative in mid-March 2025 to better respond and strengthen the effectiveness, efficiency and accountability of the UN.[43] A UN80 Task Force comprising Heads of UN Secretariat Departments and UN entities was appointed to develop proposals for consideration in three areas: (1) efficiencies and improvements that can be achieved within current arrangements; (2) mandates implementation review; and (3) structural changes and programme alignment within the UN system.

For the UN to emerge as a more efficient, leaner and more effective body, it is critically important that the UN80

Initiative succeeds. To do so, though, a number of important measures need to be taken.

First, the challenges to be tackled in the first workstream must go significantly beyond 'efficiencies' to address the significant critical liquidity challenges described above; besides an anticipated significant freeze in posts, options to consolidate management and operational support functions will need to be developed as well as relocating many functions, structures and posts to more cost-effective locations like Bonn or Nairobi. A massive budget crisis is brewing. Not only do the United States and China need to both pay and pay earlier, Member States also need to step up and reform the regular budget rules.[44]

Second, success will depend not only on abolishing redundant or duplicative functions, addressing immediate and medium-term cost considerations and minimising the negative impact on forward-facing engagement with Member States, it will also entail significant and concerted engagement with Member States and staff at large, especially in New York and Geneva.

Third, as the second workstream 'mandates implementation review' is about how the UN system implements the 3,919 mandate documents entrusted to it by Member States and not about revisiting the mandates themselves, it will be important that this piece both helps rationalise, and very quickly merges, with the third workstream 'structural changes and programme realignment within the UN System' which in many ways is most important if the UN is to address major inefficiencies from overlapping programmes and agencies.

At a 12 May 2025 briefing on UN80 to all Members States, the UN Secretary-General indicated that he has established seven clusters under the overall UN80 Task Force to determine how to advance efficiencies, reduce duplication and potentially merge some elements.[45]

The seven clusters and the lead coordinating entities for each are: (1) Peace and Security – coordinated by United Nations Department of Political and Peacebuilding Affairs (DPPA), Department of Peacekeeping Operations (DPO), Office of Counter-Terrorism (OCT) and the Office for Disarmament Affairs (ODA); (2) Development in the Secretariat – Department of Economic and Social Affairs (DESA), Trade and Development (UNCTAD), Senior Advisor on Africa and UNEP; (3) Development in the UN System – UNDP, United Nations Office for Project Services (UNOPS), UNICEF and the Development Coordination Office (DCO); (4) Humanitarian – Emergency Relief Coordinator, WFP, UNICEF, IOM; (5) Human Rights – OHCHR; (6) Training and Research – United Nations University (UNU) and United Nations Institute for Training and Research (UNITAR); as well as (7) Specialised Agencies – International Telecommunication Union (ITU) and the International Labour Organization (ILO).

Fourth, it will be key that there is a 'form follows function' focus, especially regarding preserving unique core functions of the UN such as its normative role. While there is much talk of going 'back to basics', in a world beset by backsliding on basic human rights, gender equality and long agreed principles of international humanitarian law, and where polycrisis is the 'new norm', embracing inter-connectedness would appear to be the way forward rather than retreating back into 'peace and security' silos. It is also of concern that there is no mention at all of gender equality and/or women's rights or how it will be addressed across the clusters.

Fifth, while it's important that top UN leadership is both proposing, as well as overseeing, the development and interrogation of more radical changes, it will be critical that there is also top external input so as to build on best practices of organisational reform and digitisation that may not be available internally. It will also be key to maximise the wealth of analytical material available including cross-cutting thematic and functional insights from various assessments by the Multilateral Organization Performance Assessment Network (MOPAN) to cite just one example.

From a change management perspective, it's critical that potential conflicts of interests interfering with strategic design and clear decision-making are minimised. This would appear to be a real risk if it's the Executive Heads of the UN entities concerned that need to come together to make strategic and difficult choices. Hence, it would seem to make sense to also involve skilled external facilitators for

critical decision-making periods during cluster work. What's more, top leadership will also need to simultaneously focus on continuous engagement, not only with Member States to build ownership of reform proposals, but also with UN staff associations and staff at large at a time of such tumultuous change.

Sixth, to be able to move far-reaching reform forward successfully, extensive consultations will not only need to be done with Member States; the onus is also on Member States themselves to build 'coalitions for change' amongst different country groupings and between major players in both the global South and North.

This is especially the case for more deeper reform of the UN Development System. As the internal memo reported by Reuters outlined 'the progressive proliferation of agencies, funds, and programmes has led to a fragmented development system, with overlapping mandates, inefficient use of resources and inconsistent delivery of services'.[46]

Also absent from the discussion to this point is the important role UN Resident Coordinators and UN Country Teams play at country level and what impact a pared down UN would have on facilitating the work of the World Bank, multilateral development banks (MDBs) and the International Monetary Fund (IMF) and helping drive overall development effectiveness.

Seventh, as in any major reform, it is critically important to anticipate any unintended consequences to the extent possible. This is especially the case if cuts are done quickly and reactively rather than strategically; it's hard to rebuild what's been jettisoned. While there are clearly real efficiencies to be gained in mergers and reallocations, there is a lot to lose as well if the capacity and reach of the system is radically downgraded.

As Pascale Baeriswyl, Switzerland's Permanent Representative to the UN put it in response to the Secretary-General's May 12, 2025 briefing: 'The envisaged reform measures must… be targeted and proportionate. We need to create a shared strategic vision because otherwise we risk that we engage in widespread short-term cuts without strategic vision'.[47]

Finally, in that context, it will be important to ensure greater strategic alignment between significant reduction plans of individual UN Agencies, Funds and Programmes (AFPs) like WFP or UNICEF, whose leaders have had to be fiscally and managerially responsible especially given the massive humanitarian cuts, and the more centralised approach of the UN80 Initiative.

Member States also have a real leadership role to play here in terms of governance of the UN System. Although UN Funds and Programmes are scheduled to present their new Strategic Plans 2026-2029 to their respective Executive Boards in September 2025, it would seem to be premature until there is clearer alignment on overall reform proposals for change. Hence, Member States represented in UN Executive Boards should consider extending the current Strategic Plans until early 2026. These are truly extraordinary times for the UN and governance structures need to respond responsibly as well.

Endnotes

1 The author would like to gratefully acknowledge the very helpful comments by Ingrid FitzGerald, Nilima Gulrajani and Silke Weinlich on an earlier draft.

2 See John Hendra, 'Sustainably funding the United Nations' development work: A fast approaching perfect storm?' in Financing the UN Development System – Choices in Uncertain Times (Uppsala: Dag Hammarskjold Foundation, 2023), pp 157-162; and John Hendra, 'Reductions, reallocations and replenishments – Will this be the year of the big squeeze on the UN Development System?' in *Financing the UN Development System – Resourcing the Future* (Uppsala: Dag Hammarskjold Foundation, 2024), pp 123–135.

3 UN Secretary-General, *Implementation of General Assembly Resolution 79/226 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System: Funding of the United Nations Development System (A/80/74/Add.1-E/2025/53/Add.1)*, UN, 2025, p 1.

4 Karen Mathiasen, 'The Trump Administration and the International Financial Institutions: The Good, the Bad, and the Cynical', Center for Global Development, 7 May 2025, online blog post, https://www.cgdev.org/blog/trump-administration-and-international-financial-institutions-good-bad-and-cynical.

5 United Nations, Secretary-General Statements and Messages, 'Secretary-General, Briefing on UN80 Initiative, Lays Out System- Wide Reform Plans to Make United Nations More Effective, Nimble, Fit for Today's Challenges, (SG/SM/22644), 12 May 2025, online, https://press.un.org/en/2025/sgsm22644.doc.htm.

6 UN General Assembly and Economic and Social Council (ECOSOC), *'Implementation of General Assembly Resolution 79/226 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System: Report of the Secretary-General'*, A/80/74-E/2025/53 (advanced version), 2025, p. 3.

7 See note 3.

8 See note 3.

9 See note 3.

10 Organisation for Economic Cooperation and Development, 'International aid falls in 2024 for first time in six years, says OECD' press release, 16 April 2025, online, www.oecd.org/en/about/news/press-releases/2025/04/official-development-assistance-2024-figures.html accessed in May 2025.

11 Jesse Chase-Lubitz, 'In 2024, global aid fell for the first time in five years', *Devex*, April 16, 2025, online, https://www.devex.com/news/in-2024-global-aid-fell-for-the-first-time-in-five-years-109874, accessed in May 2025.

12 Sara Jerving, 'Gavi delays $9B replenishment event amid tough fundraising environment' The summit will take place in June — it was originally planned for this month, *Devex*, 10 March 2025, online, https://www.devex.com/news/gavi-delays-9b-replenishment-event-amid-tough-fundraising-environment-109597, online accessed in May 2025.

13 At the time of writing in May 2025.

14 United States White House, Executive Office of The President, Office of Management and Budget, https://www.whitehouse.gov/wp-content/uploads/2025/05/Fiscal-Year-2026-Discretionary-Budget-Request.pdf, online accessed in May 2025.

15 See note 14.

16 See note 14.

17 Elissa Miolene and Sara Jerving, 'A 'death sentence for millions' as US cuts more aid', *Devex*, 8 April 2025, online, https://www.devex.com/news/a-death-sentence-for-millions-as-us-cuts-more-aid-109822, accessed in May 2025.

18 Jennifer Rigby and Mariam E. Sunny, 'Aid cuts could leave more women dying in pregnancy and birth, UN says' Reuters, 6 April 2025, online, https://www.reuters.com/business/healthcare-pharmaceuticals/aid-cuts-could-leave-more-women-dying-pregnancy-birth-un-says-2025-04-06/, accessed in April 2025.

19 Miguel Antonio Tamonan, 'Which sectors are most vulnerable to USAID cuts', *Devex*, February 17, 2025, online, https://www.devex.com/news/which-sectors-are-most-vulnerable-to-us-aid-cuts-109379, accessed in May 2025.

20 See note 2.

21 Jesse Chase-Lubitz, 'Europe is cutting development spending, and it's not because of Trump', *Devex Pro*, March 25, 2025, online, https://www.devex.com/news/europe-is-cutting-development-spending-and-it-s-not-because-of-trump-109668, accessed in May 2025.

22 See note 11.

23 See also Jessica Pudussery and Nilima Gulrajani, 'Aid and defence: a data story of two global targets', 3 March 2025, ODI Global Expert Comment, online, https://odi.org/en/insights/aid-and-defence-a-data-story-of-two-global-targets/, accessed in May 2025.

24 Nilima Gulrajani and Jessica Pudussery, 'Perils and pitfalls of trading off foreign aid and defence expenditure', Expert Comment ODI Global, 14 March 2025, online, https://odi.org/en/insights/perils-and-pitfalls-of-trading-off-foreign-aid-and-defence-expenditure/ accessed in May 2025.

25 See note 11.

26 Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (Federal Ministry for Economic Cooperation and Development).

27 See note 11.

28 SEEK Development, Donor Tracker, 'The Budget Cuts Tracker', online,https://donortracker.org/publications/budget-cuts-tracker#tracking-development-budget-cuts, accessed in May 2025.

29 Elissa Miolene, 'How trump's first 100 days have meant chaos for US foreign aid',

Devex Pro, 29 April 2025, online,https://www.devex.com/news/how-trump-s-first-100-days-have-meant-chaos-for-us-foreign-aid-109953, online accessed in May 2025.

30 UN News, Global perspective Human stories, 'Millions will die from funding cuts, says UN aid chief', 30 April 2025, online, https://news.un.org/en/story/2025/04/1162751, accessed in May 2025.

31 UN News, Global perspective Human stories, 'Largely eradicated diseases at risk of returning due to budget cuts', 23 April 2025, online, https://news.un.org/en/story/2025/04/1162546, accessed in May 2025.

32 WFP all-staff email by Stephen Omollo, 'Workforce Update', April 24, 2025.

33 Ayenat Mersie, 'Exclusive: WFP to cut up to 30% of staff amid shortfall', *Devex Pro*, 25 April 2025, https://www.devex.com/news/exclusive-wfp-to-cut-up-to-30-of-staff-amid-aid-shortfall-109932, accessed in May 2025.

34 UNHCR all-staff email by the High Commissioner, 23 April 2025.

35 United Nations Office at Geneva, 'US funding cuts confirmed, ending lifesaving support for women and girls', 27 February 2025, online, https://www.ungeneva.org/en/news-media/news/2025/02/103814/us-funding-cuts-confirmed-ending-lifesaving-support-women-and-girls, accessed in May 2025.

36 Jenny Lei Ravelo, 'Exclusive: UNAIDS will lose more than 50% of staff in restructuring', *Devex*, 6 May 2025, online https://www.devex.com/news/exclusive-unaids-will-lose-more-than-50-of-staff-in-restructuring-110000, accessed in May 2025.

37 World Health Organization, 'WHO Director General's opening remarks at the Member State briefing on the programme budget – 22 April 2025', online, https://www.who.int/news-room/speeches/item/who-director-general-s-opening-remarks-at-the-member-state-briefing-on-the-programme-budget-22-april-2025, accessed in May 2025.

38 Michelle Langrand, 'UN Absence at the Human Rights Council Looms Large', *PassBlue*, 26 February 2025, online, https://www.passblue.com/2025/02/26/us-absence-at-the-human-rights-council-looms-large/, accessed in May 2025.

39 Heba Aly, Nilima Gulrajani, Jessica Pudussery, 'Dialogue #2: Using this moment of disruption to transform development cooperation', ODI, 17 April 2025, online, https://odi.org/en/publications/dialogue-2-using-this-moment-of-disruption-to-transform-development-cooperation/, accessed in May 2025. For more on possible new North-South Commission as cited in new German government coalition agreement see https://www.linkedin.com/feed/update/urn:li:activi ty:7315880697510916097?updateEntityUrn=urn%3Ali%3Afs_updateV2%3A%28urn%3Ali%%3A733Aactivity15880697510916097%2CFEED_ DETAIL%2CEMPTY%2CDEFAULT%2Cfalse%29.

40 Nilima Gulrajani, 'Making a Better Case for Foreign Aid', *Project Syndicate*, 4 March 2025, https://www.project-syndicate.org/commentary/foreign-aid-rationale-must-change-after-trump-attack-usaid-by-nilima-gulrajani-2025-03, online, accessed in May 2025.

41 'The UN could run out of cash within months', *The Economist*, 1 May 2025, https://www.economist.com/international/2025/05/01/the-un-could-run-out-of-cash-within-months?utm_medium=cpc.adword.pd&utm_source=google&ppccampaignID=18151738051&ppcadID=&utm_campaign=a.22-brand_pmax&utm_content=conversion.direct-response.anonymous&gclsrc=aw.ds&gad_source=1&gad_campaignid=18-151761343&gbraid=0AAAADBuq3K6N_u97HHGxlzyfJVN6cCJo&gclid=-EAIaIQobChMIl_aWm8qvjQMVLg-WiAx31JjMNEAAYASAAEgIYffD_BwE, online accessed in May 2025.

42 See note 40.

43 See note 5.

44 Eugene Chen, 'Preparing for the Worst Case for UN Assessed Funding Under Trump 2.0', 21 February 2025, online at https://cic.nyu.edu/resources/preparing-for-the-worst-case-for-un-assessed-funding-under-trump-2-0/, accessed in May 2025.

45 United Nations, General Assembly, 'Secretary-General Briefs Member States on UN80 Initiative', 12 May 2025, https://webtv.un.org/en/asset/k1y/k1ytrmct6r, online accessed on 19 May 2025.

46 See note 45.

47 Colum Lynch, 'UN chief outlines 'painful' survival plan for world body', *Devex*, 12 May 2025, online, https://www.devex.com/news/un-chief-outlines-painful-survival-plan-for-world-body-110048, accessed in May 2025.

The impacts of earmarked aid on development effectiveness and ownership

By Bernhard Reinsberg, Cecilia Corsini and Giuseppe Zaccaria

Bernhard Reinsberg is Professor of International Political Economy and Development at the School of Social and Political Sciences at the University of Glasgow, Scotland. His research is on the policies and politics of international development organisations and development cooperation more generally.[1]

Cecilia Corsini is a postdoctoral research associate in the School of Social and Political Sciences at the University of Glasgow. Her research interest is in international organisations, specifically on competition between United Nations agencies in humanitarian assistance.

Giuseppe Zaccaria is a postdoctoral research associate at the School of Social and Political Sciences at the University of Glasgow. His research interest is on the challenges to international organisations, particularly in development, finance, and trade.

Introduction

The principle of 'ownership' in development assistance seeks to empower recipient countries by allowing them to set their own development priorities.[2] Ownership is therefore seen as critical for achieving sustainable outcomes.[3] However, how donors engage can affect their ability to promote recipient-country ownership. As part of a larger inquiry on multilateral aid effectiveness,[4] we examined whether and how earmarked assistance affects recipient-country ownership.[5] Our findings reveal that earmarked assistance — especially if strictly earmarked — undermines recipient-country ownership.

Earmarked development assistance matters

How countries provide development assistance has changed a lot. They used to mainly choose between giving money directly to another country, more commonly known as bilateral assistance, or to international organisations like the United Nations, that is seen as multilateral assistance.[6] Nowadays, donors often opt for the latter modality, but with strict rules on how their money must be spent identified as earmarked assistance. This means donors choose exactly which countries, issues, or projects to support.

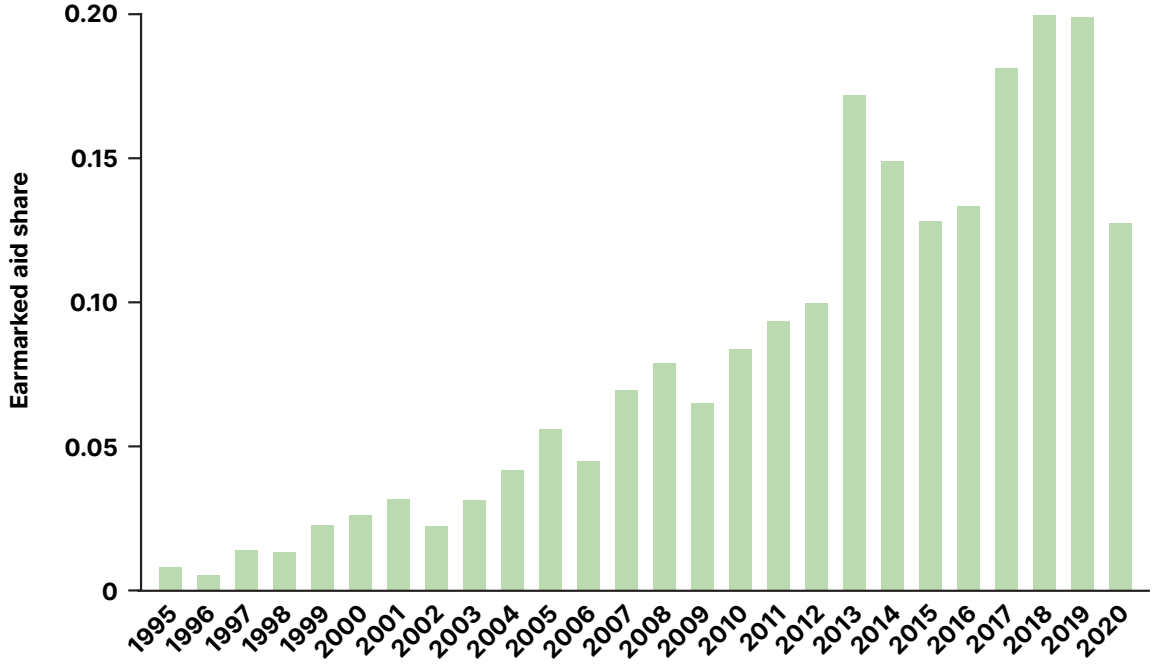
Although the increase in earmarked funding is well-studied from the perspective of development organisations, the impact on recipient countries is often overlooked.[7] To address this, we analysed historical data on the three main channels of development assistance – bilateral, multilateral, and earmarked – for individual countries.[8]

We calculated the proportion of development assistance that a country gets that was earmarked and then determined the average earmarked development assistance share across all countries.

Our analysis, depicted in Figure 1, reveals a significant rise in the share of earmarked development assistance. Before the year 2000, earmarked development assistance represented less than 5% of the total development assistance portfolio. However, in the period immediately preceding the COVID-19 pandemic, this figure had increased to approximately 20%.

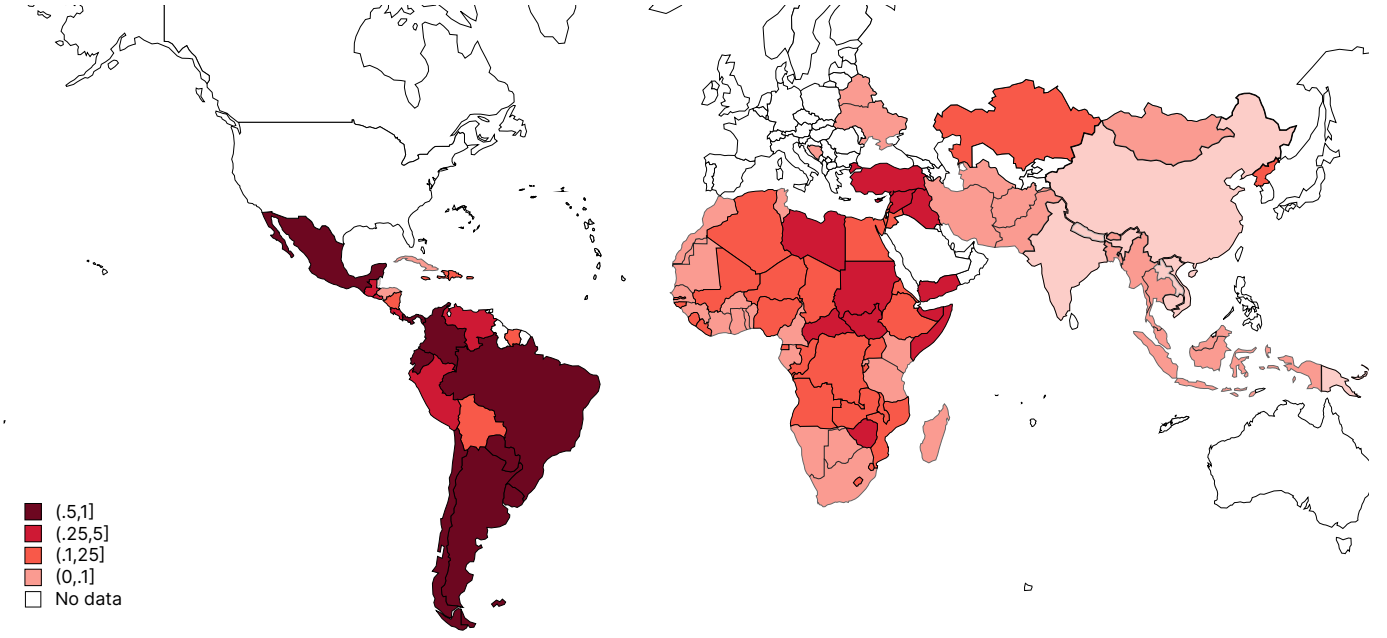
While the average earmarked development assistance share has grown, this support reliance varies by country (see figure 2). From 2016 to 2020, upper-middle-income nations, especially in Latin America, received over half of their development assistance as earmarked funds.

Figure 1: Earmarked funding makes up for a growing share of country-level assistance



Source: Earmarked Funding Dataset (Reinsberg, Heinzel and Siauwijaya 2024).

Figure 2: Earmarked aid shares across countries



Source: Own compilation based on Stata package 'spmap' (Pisati 2007) and data from Earmarked Funding Dataset (Reinsberg, Heinzel, and Siauwijaya, 2024).[9]

Earmarked development assistance shares ranged from 25% to 50% in North African and Central Asian countries, and from 10% to 25% in Sub-Saharan Africa.

An unresolved theoretical debate

The impact of earmarked assistance on recipient countries' degree of control over their development is a much-debated topic. There are two main viewpoints: The first, aligned with official donor statements, suggests it can improve coordination. The other, offering a more critical view, argues it undermines recipient control.

Many donors claim that earmarked funding, particularly through multi-donor trust funds (MDTFs), can improve donor coordination.[10] These funds can attract more donor support and, by bringing donors together, facilitate political dialogue and reduce the burden on recipient countries' development assistance management. However, for these benefits to materialise, donors must genuinely commit to MDTFs and reduce their individual, separate development assistance projects, which is often challenging.[11]

A critical perspective emphasises the downsides of earmarked funding for recipient-country ownership. Although recipient governments may, in certain instances, welcome earmarked funding when it is specifically allocated to their nation, it more commonly imposes constraints on the utilisation of funds.[12]

These constraints may limit expenditures to specific thematic areas or mandate support for narrowly defined interventions at the national level, which may not align with national development plans or address the most pressing development needs.[13]

Hence, as recipient countries finance their development programs with a progressively larger proportion of donor-restricted resources, their ownership will suffer.

Monitoring and measuring alignment

To adjudicate between these competing views, we collected data from two monitoring rounds of the Global Partnership on Effective Development Cooperation (GPEDC).[14] The monitoring framework uses stakeholder surveys and other data sources to assess how well development partners perform against their commitments under the aid effectiveness agenda.[15]

We focused particularly on the four indicators measuring alignment. In our view, these indicators capture the extent to which donors promote country ownership well. They measure alignment at objectives level, results level, monitoring and statistics level, and joint evaluations.

Using the full dyadic GPEDC monitoring dataset,[16] covering over 80 donors and 92 recipient countries, we employed factor analysis to confirm that the four indicators are positively correlated with each other and load onto a single latent 'alignment score'.[17]

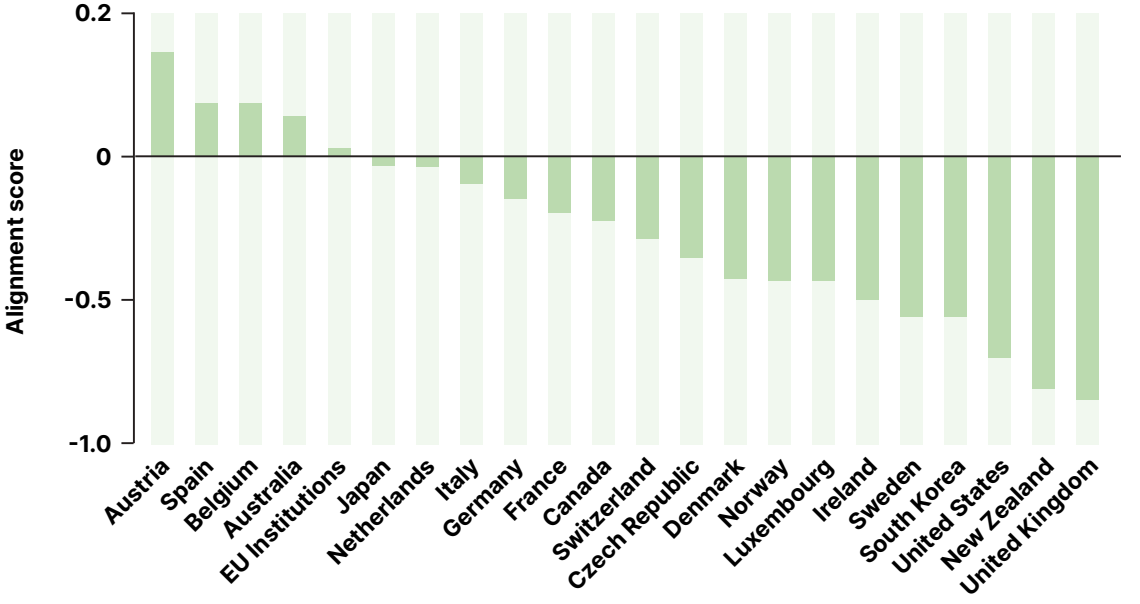
The alignment score has an average of zero and a standard deviation of one which means that the bulk of the observations falls within a band around the mean. Positive scores indicate better performance and negative scores weaker performance toward promoting ownership.

Exploring our novel alignment score descriptively, we first ranked all bilateral Development Assistance Committee (DAC) donors. Figure 3 shows that some of the smaller donors such as Austria, Spain, Belgium, and Australia appear to perform best, while some large donors like the United Kingdom and the United States appear to score worst.[18]

Earmarked development assistance and ownership

We use our 'alignment score' to examine whether different levels of donor engagement with earmarked assistance affect donors' ownership performance. To measure earmarked assistance, we rely on the *Earmarked Funding Dataset* — the largest available dataset on the earmarked

Figure 3: Alignment scores across DAC donors



Notes: Author calculations based on source data from GPEDC (2022).

aid activities of 50 donors with 340 international organisations from 1990 to 2020.[19]

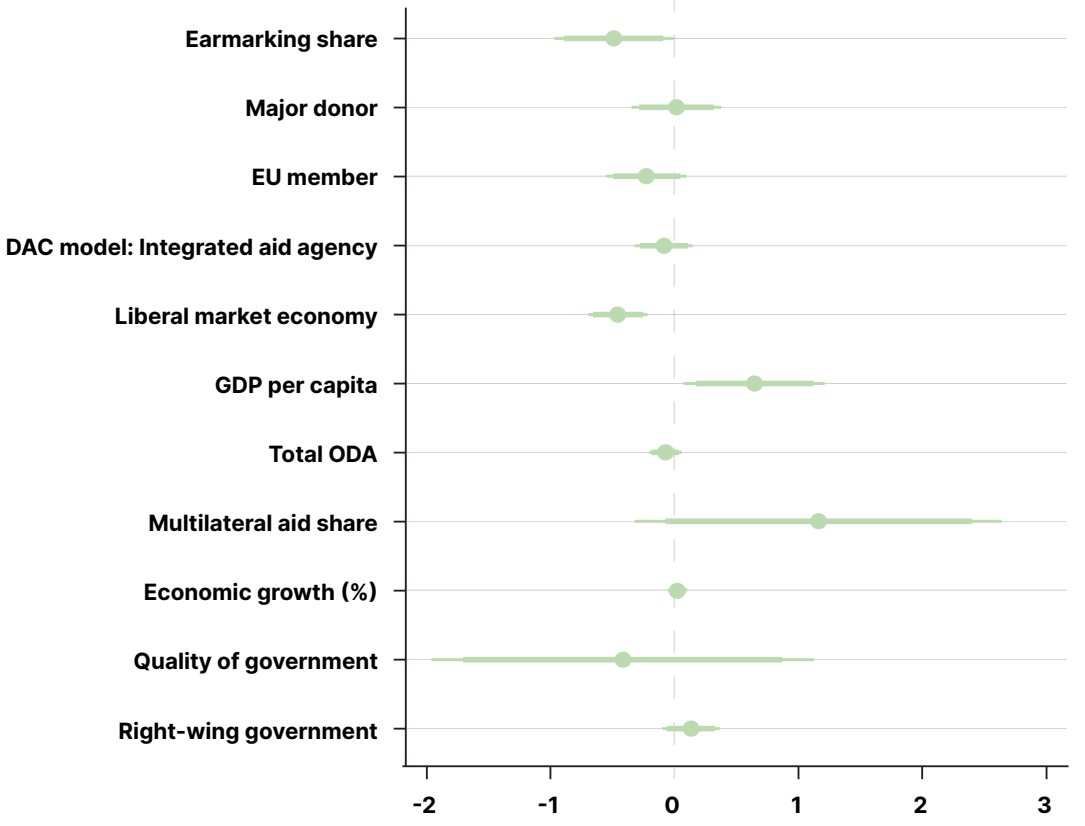
Besides its broad coverage, a key advantage of the dataset is to provide measures of earmarking stringency that are comparable across a wide range of international organisations.[20] This allows us to distinguish between 'softly' and 'strictly' earmarked development assistance — in line with current efforts of standardisation in the UN system.[21]

We performed regression analyses on two different samples, each taking one of the other development assistance flows for comparison.

The bilateral sample includes data for 23 bilateral DAC donors in 75 recipient countries over two monitoring rounds. In all our regressions, we removed variation due to differences across recipients over time. This allowed us to control for events in the recipient countries, such as a change in the incumbent government, which might affect a donor's ability to promote ownership.

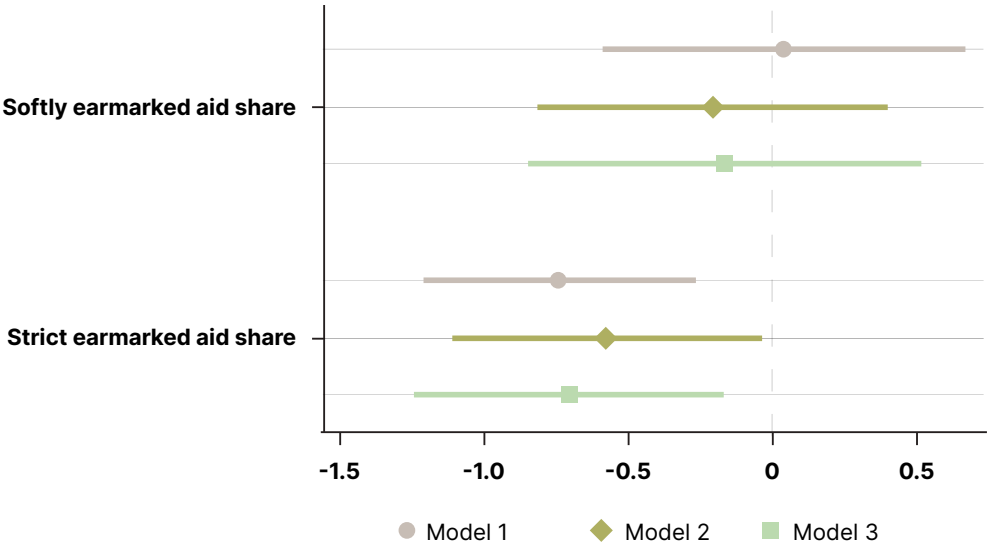
We measured additional features of donors which helped us compare how important earmarking is compared to other political-administrative features for alignment. Figure 4 showed that a greater share of earmarked assistance is related to a lower alignment score. For a given

Figure 4: Earmarked development assistance and ownership



Notes: The dots are point estimates, corresponding to the effect of a given covariate on the alignment scores holding all other covariates fixed. Thick lines (90%-CI) and thin lines (95%-CI) are uncertainty estimates for these point estimates.

Figure 5: Types of earmarked development assistance and ownership



Notes: The dots are point estimates, corresponding to the effect of a given covariate on the alignment scores holding all other covariates fixed. Thick lines (90%-CI) and thin lines (95%-CI) are uncertainty estimates for these point estimates.

recipient country, a full swing from no earmarking to full earmarking would reduce alignment by half a standard deviation. This is a sizeable effect given that no other donor characteristic appeared to matter more. In fact, most donor characteristics do not significantly affect alignment. Alignment is significantly lower when a donor is a liberal market economy and when its per-capita income is lower, but tends to be higher when a donor channels more assistance multilaterally.

We also examined whether the type of earmarking matters. To that end, we split earmarked aid into 'softly earmarked aid' and 'strictly earmarked aid'. The former indicates support for broad themes or multi-donor funds whereas the latter indicates project-specific earmarking. Figure 5 shows that across different model specifications, strictly earmarked aid has a negative relationship with ownership. In contrast, softly earmarked aid does not appear to affect ownership.[22]

We also performed the analysis with multilateral donors, comparing how multilateral assistance affects ownership depending on the type of funding that multilaterals provide to recipient countries. The available data cover 18 international organisations in 88 countries across both monitoring rounds. In contrast to core funding, we found that earmarked funding is negatively associated with ownership performance. In further analysis, we confirmed that this result is driven by strictly earmarked funding.

What it means for development practice

Our results have important implications for development practice. It suggests that earmarked assistance is the worst option for ownership, compared to both bilateral assistance and core-funded multilateral assistance.

Donors should therefore support multilateral organisations through core funding. Even if untestable, we believe core funding better enables multilateral organisations to resist donor influence over spending decisions, thereby increasing responsiveness to recipient-led development strategies. Where earmarking is unavoidable to donors, they

should channel support through softly earmarked funding. Bilateral development assistance can be an appropriate tool for accomplishing foreign policy goals while upholding ownership if donors work with recipient governments to support their development planning capacity and public financial management systems.

Finally, our analysis reveals that data on ownership is still patchy. To enable robust analysis in the future, development partners should continue to measure their performance against aid effectiveness and extend evaluation frameworks to include monitoring mechanisms for earmarked development assistance.

Endnotes

1 Direct all correspondence to Bernhard Reinsberg at the University of Glasgow, School of Social and Political Sciences, Glasgow, G12 8RT, United Kingdom, bernhard.reinsberg@glasgow.ac.uk.
2 In this article, we use terms like 'foreign aid' and 'development assistance' interchangeably.
3 Malin Hasselskog, 'What happened to the focus on the aid relationship in the ownership discussion?', *World Development* 155 (2022): 105896, https://doi.org/10.1016/j.worlddev.2022.105896.
4 University of Glasgow, 'Resourcing international organizations: How earmarked funding affects aid effectiveness' project page, https://www.gla.ac.uk/schools/socialpolitical/research/research-projects/resourcinginternationalorganisations/ accessed on 25 April 2025.
5 Bernhard Reinsberg, Jack Taggart, 'How Does Earmarked Foreign Aid Affect Recipient-Country Ownership?', Journal of International Development (2024): doi:10.1002/jid.3985.
6 Bernhard Reinsberg, Mirko Heinzel, and Christian Siauwijaya, 'Tracking earmarked funding to international organizations: Introducing the Earmarked Funding Dataset', *Review of International Organizations* (2024): doi:10.1007/s11558-024-09548-1.
7 A notable exception is a study showing how earmarked funding increases the gap between recipient-country preferences and World Bank spending – Mirko Heinzel, , Bernhard Reinsberg, and Giuseppe Zaccaria, 'Issue congruence in international organizations: A study of World Bank spending', Global Policy 15.5 (2024): 855-868, DOI: 10.1111/1758-5899.13413.
8 We used table DAC3a for ODA allocations by DAC countries (including the EU institutions) and multilateral donors (https://stats.oecd.org/) and the Earmarked Funding Dataset (Reinsberg, Heinzel, and Siauwijaya 2024) for earmarked aid.
9 Maurizio Pisati, 2007. 'SPMAP: Stata module to visualize spatial data', Statistical Software Components S456812, Boston College Department of Economics, revised 18 Jan 2018.
10 Sultan Barakat, Kathryn Rzeszut, and Nick Martin, 'What is the Track Record of Multi Donor Trust Funds in Improving Aid Effectiveness? An Assessment of the Available Evidence', (London: EPPI-Centre, Social Science Research Unit, Institute of Education, University of London, 2012).
11 Silke Weinlich, Max-Otto Baumann, Erik Lundsgaarde and Peter Wolff, '*Earmarking in the multilateral development system: Many shades of grey*', IDOS Studies No. 101, 2020, (Bonn: The German Development Institute, 2020), https://ideas.repec.org/b/zbw/diestu/101.html.
12 Mirko Heinzel, Bernhard Reinsberg and Christian Siauwijaya, 'Understanding Resourcing Trade-offs in International Organizations: Evidence from an Elite Survey Experiment', *Journal of Politics* (2025): doi: 10.1086/736339.
13 Bernhard Reinsberg, 'Earmarked Funding and the Performance of International Organizations: Evidence from Food and Agricultural Development Agencies', *Global Studies Quarterly*, Volume 3, Issue 4, October 2023, ksad056, pp1–14, (Oxford: Oxford University Press on behalf of the International Studies Association, 2023), https://doi.org/10.1093/isagsq/ksad056.
14 Global Partnership for Effective Development Co-operation, 'GPEDC Excel Monitoring Database, 2020', online, https://www.effectivecooperation.org/content/gpedc-monitoring-excel-database (accessed on 13 July 2022).
15 These principles of good partnership behaviour include ownership and alignment, focus on results, inclusive partnerships, and transparency and accountability, Global Partnership for Effective Development Co-operation, 'GPEDC Excel Monitoring Database, 2020', online, https://www.effectivecooperation.org/content/gpedc-monitoring-excel-database (accessed 13 July 2022).
16 Monitoring rounds with comparable data were conducted in 2015/16 and 2017/18. See note 13.
17 Factor analysis is a method to extract latent scores, which is appropriate here because ownership is not directly observable. Ownership is higher when donors perform well on these four indicators.
18 It may be that low-scoring donors deliberately target countries in which alignment is harder to achieve.
19 See note 6.
20 See note 6.
21 United Nations System Chief Executives Board for Coordination (CEB), Financial Statistics, 2024, https://unsceb.org/financial-statistics. See also 'Financing the UN Development System: Time for Hard Choices', (Uppsala: Dag Hammarskjöld Foundation, 2019), page 27, https://www.daghammarskjold.se/wp-content/uploads/2019/09/financial-instr-report-2019-interactive.pdf.
22 Control variables were included in the regression but omitted in the graph. Model 1 controls for major donor, EU member, DAC model, and liberal market economy. Model 2 controls for total ODA, ODA/GNI, and the multilateral share. Model 3 includes GDP per capita, economic growth, quality of governance, and right-wing government.

Catalysing change: Investing in gender equality across the UN System

By Aparna Mehrotra, Priya Alvarez and Jennifer C Olmsted

Aparna Mehrotra is the Director of the United Nations System Coordination Division at UN Women and working in the UN at global, regional and country levels since 1983 with various roles at the United Nations Development Programme (UNDP), United Nations Capital Development Fund (UNCDF), and the UN Secretariat. Amongst her contributions she co-founded and led the development of the UN System-Wide Action Plan (UN-SWAP), an accountability framework for gender equality and women's empowerment now applied in 74 entities of the UN system. Notably, she catalysed the incorporation of the Gender Equality Marker (GEM) as a financial standard through UN-SWAP 1.0 in 2012, increasing its application from 10 entities to 42 by 2024. Additionally, while at UNDP, she led the Latin America and Caribbean Bureau's contingent to the World Women's Conference in Beijing and co-founded the Campaign 'Una Vida Sin Violencia es un Derecho Nuestro' implemented in collaboration with 8 UN entities for countries in Latin America and the Caribbean.[1] Aparna Mehrotra holds undergraduate and graduate degrees from Stanford University, along with a law degree.

Priya Alvarez is currently serving as the UN Coordination Advisor at UN Women and leads the UN-SWAP Secretariat since 2018, supporting over 75 UN entities and guiding its evolution into UN-SWAP 3.0 in 2024. She supported the Chief Executives Board (CEB) in endorsing the Gender Equality Marker (GEM) as a UN Data Standard for system-wide financial reporting at UN entities and inter-agency pooled funds and continues to lead its implementation and expansion across the UN system. Prior to this, Priya Alvarez worked as a gender budgeting expert at the European Institute for Gender Equality, the European Union's dedicated agency for promoting gender equality. She is also a founding member of the international feminist platform PLENT, (the Platform for Equal and Non-Transferable Parental Leaves) which advocates for equal, paid, and non-transferable parental leave. She holds a bachelor's degree in Law and Economics and master's degrees in Sociology of Law, Project Management and Evaluation of Public Policy.

Jennifer C Olmsted is currently Professor of Economics, Director of Middle East Studies and Founder and Co-Director of Drew University's Social Impact semester. She previously served as the Gender Advisor at the UN Population Fund (UNFPA) where her work addressed the link between sexual and reproductive health and rights (SRHR) and gender inequality in both development and humanitarian contexts. Jennifer C Olmsted completed her doctoral studies in Economics at the University of California, Davis, and has published numerous articles, including in Feminist Economics, History of the Family, Journal of Development Studies, Journal of Middle East Women's Studies, Review of Radical Political Economics, Review of Social Economy, Women's Studies International Forum, and World Development among other outlets. She has been serving as UN Women's lead consultant on the roll out of the Gender Equality Marker (GEM) since 2014.

Introduction

Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world.[2] As the UN system's lead entity on gender equality and the empowerment of women and girls, UN Women provides normative guidance, technical support and coordination to the UN system to strengthen institutional accountability for gender equality across all areas of UN programming and policy. Through accountability frameworks such as the UN System-Wide Action Plan (UN-SWAP)[3] and its equivalent at the UN Country Team level (UNCT-SWAP Scorecard),[4] and tools such as the Gender Equality Marker (GEM), UN Women promotes system-wide coherence and fosters the integration of gender perspectives in planning, implementation, monitoring, and financing.

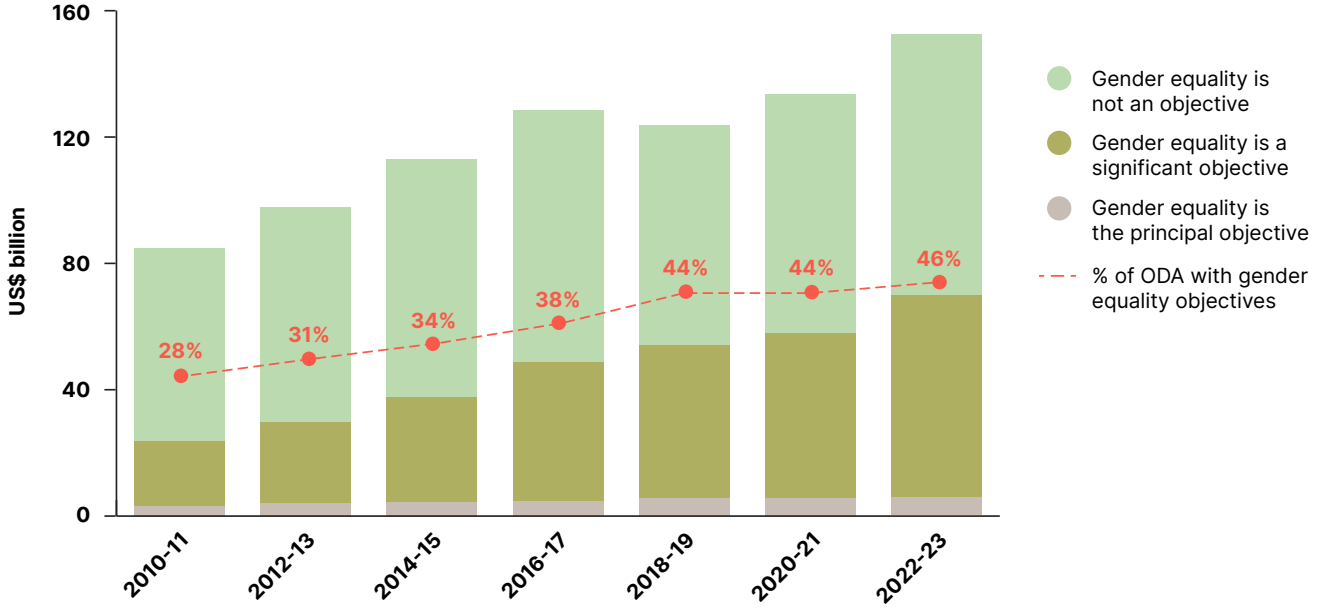
The year 2025 marks the 30th anniversary of the Beijing Declaration and Platform for Action, yet its ambitious vision for gender equality remains unrealised, with significant gaps persisting globally.[6,7] While public commitments – such as Sustainable Development Goal (SDG) 5 and gender-related targets across other SDGs – are vital steps, ensuring adequate financial resources is crucial to eliminating gender inequality.[8]

Data from the Organisation for Economic Co-operation and Development (OECD) highlight trends in financing for gender equality.[9] While the share of funding by OECD Development Assistance Committee (DAC) members targeting gender equality as a significant objective has steadily increased over the past decade, commitments identifying it as a principal objective have stagnated at just under 6% since the 2018 to 2019 period.

Improving financial transparency within the UN system

The UN System-Wide Action Plan for Gender Equality and Women's Empowerment (UN-SWAP), launched in 2012 and revised in 2018 (2.0) and 2024 (3.0), serves as the

Figure 1: Volume and share of official development assistance from OECD Development Assistance Committee (DAC) members with gender equality objectives from 2010 to 2023



Source: OECD Data Explorer, Creditor Reporting System.[10]

UN's overarching accountability framework for advancing gender equality across its entities. It includes financial tracking (Performance Indicator 9) and the establishment of financial targets (Performance Indicator 10) – both essential for ensuring accountability in promoting gender equality and women's empowerment (GEWE).[11]

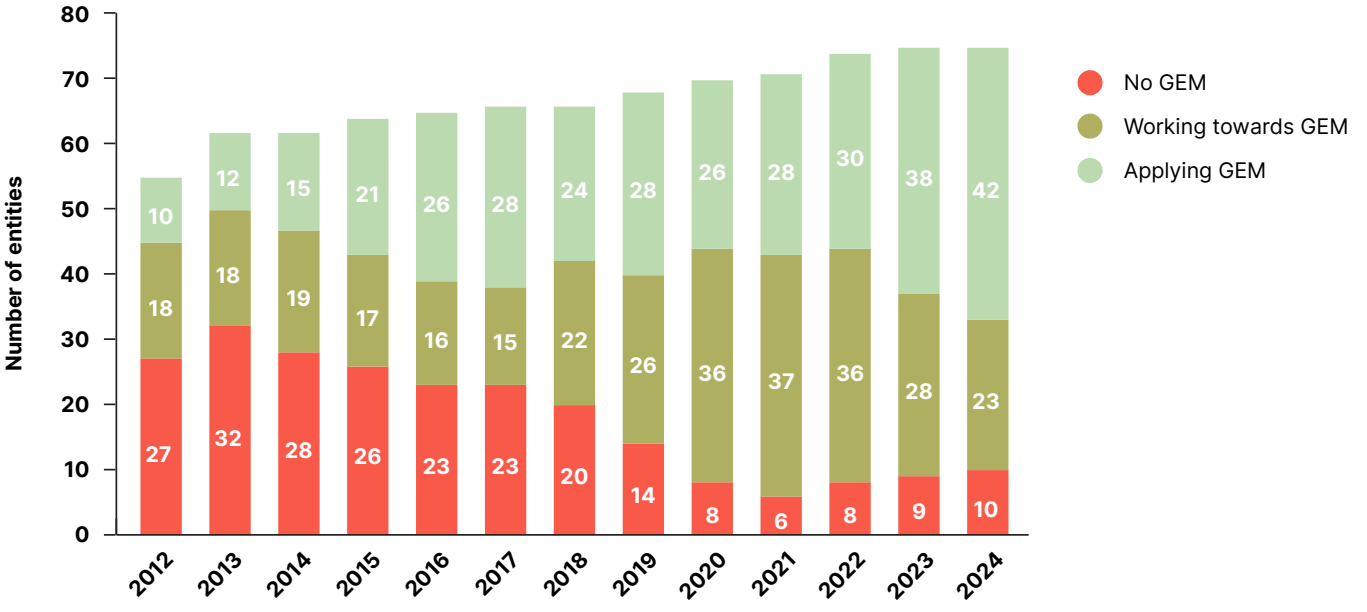
Incremental approaches have been key to UN-SWAP's success. Given the UN's institutional complexity and the need for tools that capture both gender-targeted initiatives and gender mainstreaming – known as the twin-track approach – implementation of the Gender Equality Marker (GEM) has been gradual. To support this, the UN developed a four-point GEM to track expenditures that contribute to GEWE:

- GEM 3– Gender equality and the empowerment of women is the principal objective;[12]
- GEM 2– Significant contribution to gender equality and the empowerment of women (but not the principal objective);[13]
- GEM 1 – Limited contribution to gender equality and the empowerment of women (gender mainstreaming to a limited extent); and
- GEM 0 – No expected contribution to gender equality and the empowerment of women.[14]

An initial technical challenge involved embedding this four-point tagging system into the financial software or Enterprise Resource Planning (ERP) system used by the different entities. UN Women and individual entities have committed both financial and human resources to this effort. Notably the United Nations Development Programme (UNDP) and the United Nations Children's Fund (UNICEF) implemented its tracking mechanisms in 2009 and 2011 respectively, before the launch of UN-SWAP 1.0 and served as models for others.

As shown in Figure 2, these efforts helped increase the number of UN-SWAP reporting entities tracking finances through a gender lens from 10 in 2012 to 42 in 2024 – rising from 18% to 56%.[15]

Figure 2: Uptake of the GEM by number of UN entities from 2012 to 2024



Source: UN-SWAP Reporting Platform OECD Data Explorer, Creditor Reporting System.[16]

Recognising the new demands for the UN-system in terms of its system-wide financial information, the Chief Executives Board (CEB) High-Level Committee on Management (HLCM) at its 34th session in September 2017 endorsed a joint initiative with the United Nations Sustainable Development Group (UNSDG) to develop a set of data standards for a more encompassing and disaggregated 'system-wide data cube' that would be compatible with the Sustainable Development Goals (SDGs), and a roadmap for the implementation of the agreed data standards. The data cube initiative was completed as planned in December 2018 after the approval by HLCM and UNSDG of six data standards for the reporting of UN system-wide financial information. A seventh data standard, the UN Gender Equality Marker, was approved in November 2022.

The approval of the GEM as the 7th UN Data Standard launched a three-year transition period before reporting on financial expenditures contributing to gender equality becomes mandatory in 2026.[17,18] This roll-out marks a critical step toward strengthening financial transparency across the UN system.

Given that the UN Secretariat accounts for about half of all UN-SWAP reporting entities, a major step forward came in 2021, when the Office of the UN Controller integrated the GEM into the Integrated Planning, Management and Reporting (IPMR) module of the Secretariat's ERP system, UMOJA.[19]

Half of all UN Secretariat entities have now adopted the GEM, including the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), with the rest expected to follow as the 7th Data Standard reporting becomes mandatory in 2026.

In parallel, UN Women and the UN Secretariat developed a GEM online training module in 2024 that was completed by over 8,450 staff in the first few months – three-quarters of those responsible for entering data into the Secretariat's ERP program.[20]

Although data from the 7th standard are not available yet, reporting under the 5th UN Data Standard which track financial expenses per each SDG offers insights into

Box 1: GEM Journey (2012-2022)

Source: UN Women.

financial trends. As shown in Figure 3, SDG 5 received just over US$ 2 billion in commitments in 2023, ranking 8th among all SDGs.[21]

As shown in Figure 4, the top five contributors to SDG 5, expenditures in 2023 accounted for over 83% of the total reported spending.[23] These include the UN Secretariat with US$ 598 million (27%); Office of the United Nations High Commissioner for Refugees (UNHCR) with US$ 462 million (21%), reflecting the integration of gender equality into humanitarian action; UN Women with US$ 420 million (19%), consistent with its core mandate; and the United Nations Population Fund (UNFPA) and the UN Development Programme (UNDP) with US$ 179 million (8%) and US$ 167 million (8%), respectively.

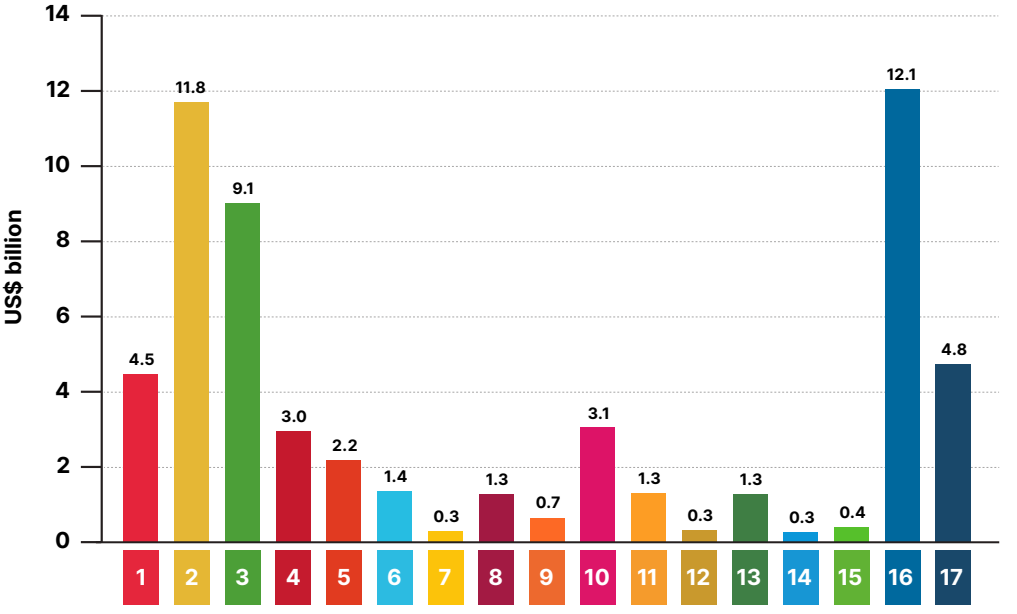
Not all entities report at the level of targets, but among the subset that do, the data suggest that within SDG 5 the largest financial commitments go towards addressing Target 5.2, that focuses on violence against women and girls at 32%. The next highest investment goes to Target 5.6 namely sexual and reproductive health and reproductive rights at 26%; and is followed by Target 5.5, ensuring women's political participation at 19%.

The remaining targets, particularly those focused on economic dimensions such as unpaid work and control over assets, receive far smaller proportions of the total funds.

The importance of establishing financial targets

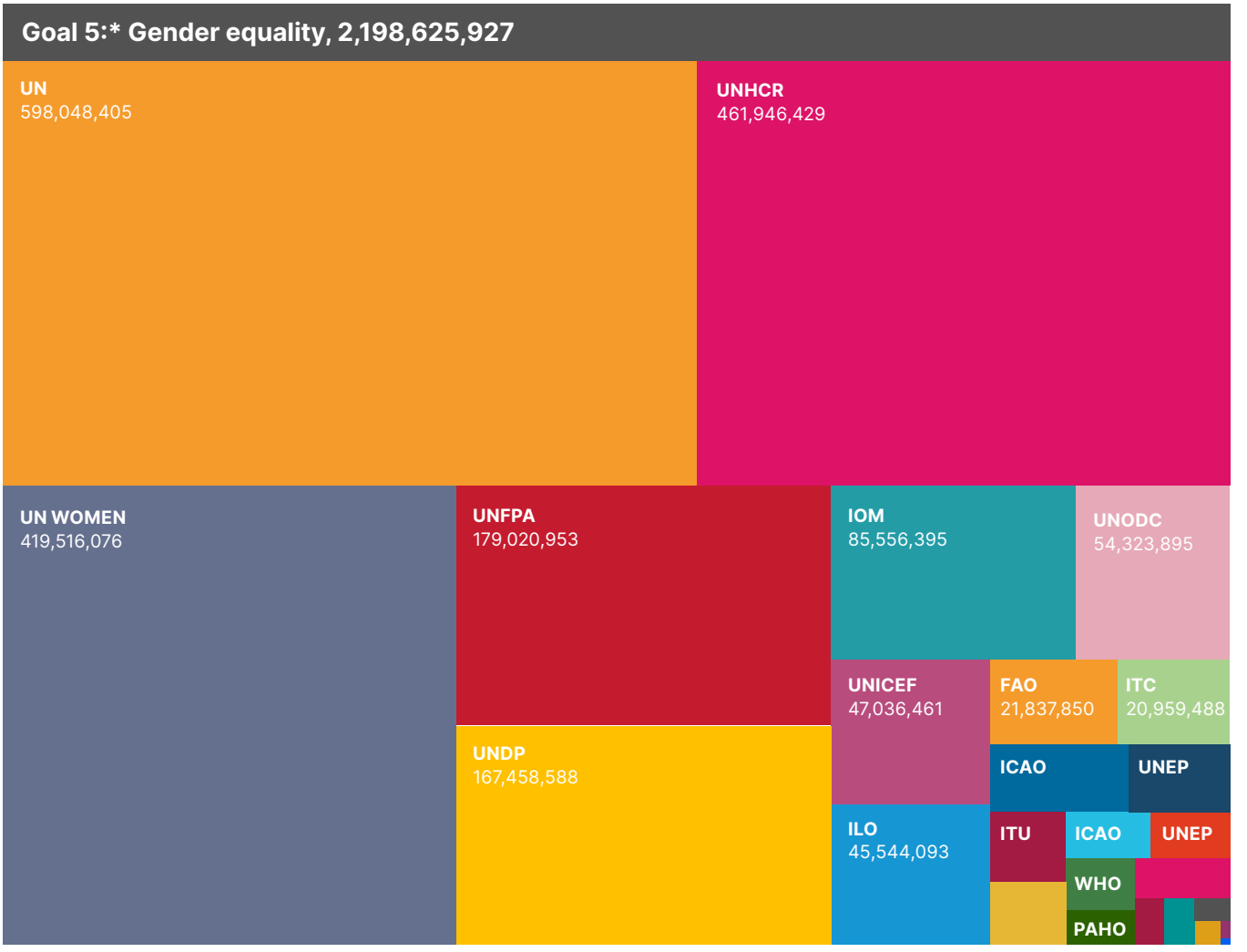
Alongside progress in tracking finances through a gender lens, setting financial targets is equally important. Targets spotlight budgets during planning and ensure entities consider how their mandates can be addressed through a gender lens. More broadly, they signal a principled commitment to gender equality and incentivise improved performance over time. Especially during periods of austerity, targets help safeguard gender equality commitments from disproportionate cuts.

Figure 3: Total expenses by SDG for 2023



Source: CEB Financial Statistics, Expenses by SDG.[22]

Figure 4: SDG expenses by entity for 2023 (US$)

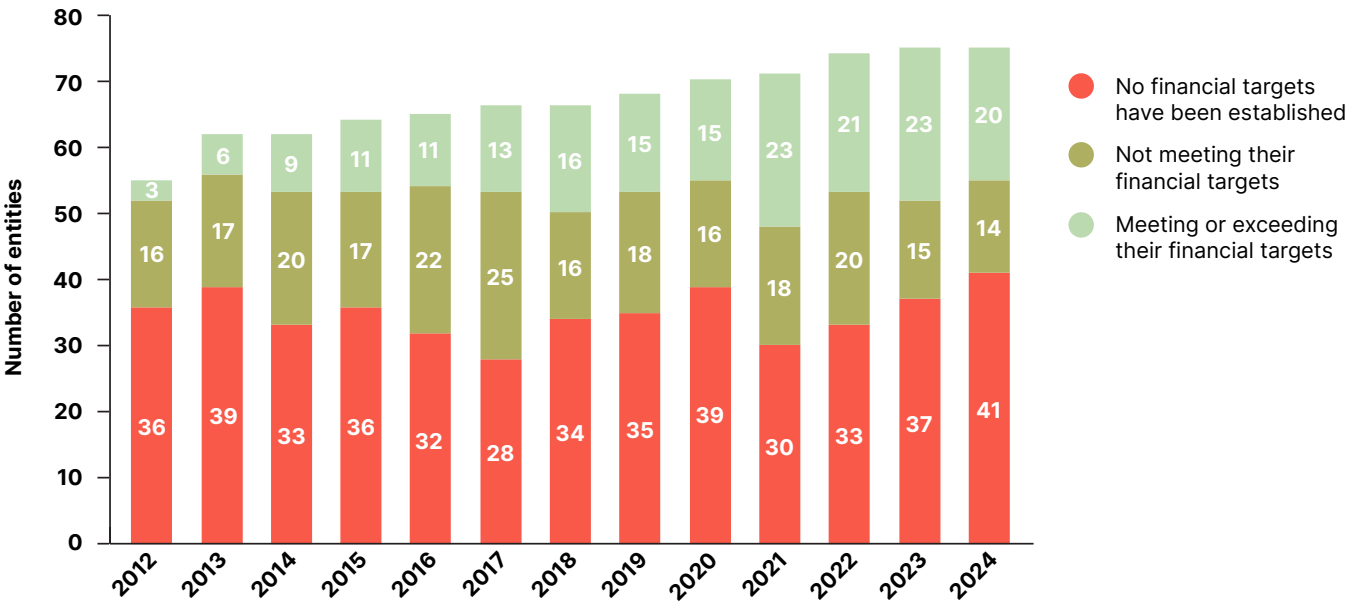


Source: CEB Financial Statistics, Expenses by SDG.[24]

In this context, the UN Secretary-General first committed to a 15% target in 2010 as part of a report to the Security Council and the subsequent 7-Point Action Plan on women and peace building.[25] As a result, the Peace Building Fund was the first to take the 15% very seriously and the first to exceed that target. Subsequently, in 2019 a more comprehensive pledge was made to allocate 15% of UN resources toward achieving gender equality and the rights and empowerment of all women and girls – a commitment reaffirmed in the recently-launched Gender Equality Acceleration Plan.[26]

Figure 5 illustrates that the UN faces greater challenges when it comes to committing a percentage of funds to gender equality through the establishment of financial targets than when integrating a financial tracking tool such as the GEM. Whereas over half of all UN entities meet or exceed the requirements for financial tracking (UN-SWAP Performance Indicator 9), only 20% (up from 3% in 2012) meet or exceed the requirements for financial allocation (UN-SWAP Performance Indicator 10). As such considerably more work is needed to achieve this key goal.

Figure 5: Establishment of financial targets by number of UN entities from 2012 to 2024



Source: UN-SWAP Reporting Platform, 2012 – 2024.[27]

Technical challenges in establishing a financial target and calculating an entity's financial investments in gender equality

Over time we have learnt that because the GEM includes four different possible scores, coming up with a standard way of establishing targets is important, but challenging. One question involves the relationship between the four scores and the 15% target established by the Secretary-General for GEM 3 expenditures. While some entities with clear gender-related mandates can meet the 15% target by focusing on GEM 3 revenue, others with less directly related mandates face significant difficulties in doing so.

As a result, some entities report targets based on GEM 2 and 3 expenditures, either combined or separately, while others aggregate all GEM 1, 2, and 3 commitments without isolating the portion directly tied to GEM 3. This has led some to estimate that over 60% of their budget or expenditures supports gender equality. These figures are not comparable, and summing GEM 1, 2, and 3 – or even just 2 and 3 – significantly overstates actual resources dedicated to gender equality and women's empowerment.

The latest UN-SWAP 3.0 in part addresses these challenges by introducing two distinct and complementary targets, one focused on gender equality as a stand-alone goal or principal objective (GEM 3), and the other on contributions that involve significant gender mainstreaming (GEM 2).

For entities with strong gender mandates, dedicating 15% of their budgets going to GEM 3 remains imperative. However, for others committing to establish targets for both GEM 2 and 3, with a weighted sum exceeding 15%, is key. It is equally important to reduce GEM 0 allocations and expand the share of the budget being tracked, reflecting greater gender awareness across UN operations.

Moving forward

The UN system has made significant strides in tracking finances for gender equality. In 2012, only 4% of the UN-SWAP-reporting entities had already implemented the Gender Equality Marker. This number had risen to 56% by 2024. The UN Funds and Programmes, which manage substantial programmatic budgets, led the way in the early years. More recently, the UN Secretariat has made notable advancements by introducing the GEM as a financial tracking instrument and providing comprehensive guidance and capacity development initiatives to help staff effectively tag their budgets and expenditures.

To date, progress in establishing targets has been limited with just over a quarter of the entities reporting to the UN-SWAP confirming the establishment of such targets, although several entities have achieved the 15% target on GEM 3 expenditures. Given that more than half of the entities have adopted the GEM, it remains crucial for entities to focus on establishing distinct tailored targets, in alignment with the UN's commitment to address gender equality both as a stand-alone goal and a cross-cutting priority through gender mainstreaming.

With respect to harmonisation of practices across entities, considerable work remains. While 33 UN entities (78.5%) use the four-point scale GEM, nine still apply a different one.[28]

Addressing data quality also needs attention, although some entities have begun implementing quality control measures. To tackle this systematically, the UN-SWAP 3.0 introduces a requirement for GEM quality assurance to ensure reliable, accurate, and consistent application.[29] Notably, many entities still apply financial tracking and targets to only a portion of their budgets, sometimes due to limitations in the ERP,[30] in other cases because non-programmatic budgets are often more difficult to assign a gender marker to.

Amid current budget reductions across the UN system, maintaining a strong focus on gender financing remains critical to uphold commitments to gender equality. The UN Secretary-General has urged all UN entities to use data to understand 'what happened', 'why it happened', and 'what may happen next', responding with insight, impact, and integrity. Tracking finances through a gender lens is central to this approach.

As the CEB reporting on the 7th UN Data Standard becomes mandatory, the ability to trace gender-related financial commitments will improve[31]. In the meantime, existing data show progress in tracking expenditures contributing to gender equality and women's empowerment.

Still, efforts must continue to strengthen data quality, financial transparency, and comparability across entities. The ultimate aim is to support better decision-making, enhance UN performance and secure sustained investment in actions that advance gender equality and the empowerment of all women and girls.

Endnotes

1 'Una Vida Sin Violencia es un Derecho Nuestro' translating to 'A Life without Violence is one of our Rights'.
2 United Nations, Sustainable Development Goals, https://www.un.org/sustainabledevelopment/gender-equality/, accessed in June 2025.
3 UN Women, UN System-Wide Action Plan (UN-SWAP), https://gendercoordinationandmainstreaming.unwomen.org/un-swap, accessed in June 2025.
4 UN Women, UN Country Team System-Wide Action Plan (UNCT-SWAP), https://genderecoordinationandmainstreaming.unwomen.org/unct-swap, accessed in June 2025.
5 UN Women, Gender Equality Marker (GEM), https://gendercoordinationandmainstreaming.unwomen.org/building-block/gender-equality-marker, accessed in June 2025.
6 UN Women, 'Convention on the Elimination of All Forms of Discrimination against Women', online at https://www.un.org/womenwatch/daw/cedaw/text/econvention.htm, accessed in June 2025.

7 United Nations, 'Beijing Declaration and Platform for Action, The Fourth World Conference on Women', online at https://www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20E.pdf, accessed in June 2025.
8 United Nations, Department of Economic and Social Affairs, 'Sustainable Development Goal 5: Achieve gender equality and empower all women and girls', online at https://sdgs.un.org/goals/goal5 accessed in June 2025.
9 Organisation for Economic Co-operation and Development (OECD), 'Development Finance for Gender Equality', online at https://www.oecd.org/en/data/dashboards/development-finance-for-gender-equality.html, accessed in June 2025.
10 Organisation for Economic Co-operation and Development, 'OECD Data Explorer, GenderMarkers: Aid (ODA) activities targeting gender equality and women's empowerment', online at https://www.oecd.org/en/data/dashboards/development-finance-for-gender-equality.html, accessed in June 2025.
11 United Nations Sustainable Development Group, 'UN System-wide Action Plan on Gender Equality and the Empowerment of Women', online at https://unsdg.un.org/resources/un-system-wide-action-plan-gender-equality-and-empowerment-women accessed in June 2025.
12 In 2018, the Secretary-General convened a High-Level Task Force (HLTF) on Financing for Gender Equality. Its recommendations, adopted by the Executive Committee in 2019, emphasised the adoption of harmonised gender equality markers, the establishment of financial targets, and the need to increase funding for gender-related programming as key priorities for advancing gender equality across the UN system. More information at: https://gendercoordinationandmainstreaming.unwomen.org/inter-agency-coordination-#navigation-content-3, accessed in June 2025.
13 The UN System's Chief Executive Board for Coordination (CEB) data standard GEM approved in 2023 goes from 0 to 3, but because some entities wanted to emphasise the fact that 2A (significant contribution to gender equality) and 2B (gender equality as the principal objective) are both important, some entities adopted a non-linear scale.
14 UN Women, UN System Coordination, 'Gender Equality Marker, The SG's Data Strategy envisions the UN as transformed into a data-driven organization, with data used to "make better decisions and deliver stronger support to those we serve"', online at https://gendercoordinationandmainstreaming.unwomen.org/building-block/gender-equality-marker, accessed in June 2025.
15 Small dips in what is otherwise a steadily upward trend can be explained by the fact that in some years entities revised their responses downward after realising that they were not in full compliance with PI 9 and PI 10.
16 UN Women, UN Coordination System, 'UN-SWAP A unique system-wide accountability framework that promotes the shift in systems and mindsets that leads to sustained institutional change and transformative gender equality results' online at https://gendercoordinationandmainstreaming.unwomen.org/building-block/un-swap-30, accessed in June 2025.
17 The CEB introduced the first six data reporting standards for system-wide reporting of financial data (UN Entity, UN System Function, Geographic Location, UN Grant Financing Instruments, Sustainable Development Goals, and Revenue by Contributor) in November 2018. Current data are available at: https://unsceb.org/financial-statistics.
18 United Nations System Chief Executives Board for Coordination, 'UN Data Cube - The UN Data Standards for United Nations system-wide reporting of financial data' online at https://unsceb.org/data-standards-united-nations-system-wide-reporting-financial-data, accessed in June 2025.
19 To learn more see https://umoja.un.org/about.
20 United Nations, 'Umoja Ilearn Thematic areas' online at https://ilearn.umoja.un.org/thematicarea?query=gender&catalog=0, accessed in June 2025.
21 United Nations System Chief Executives Board for Coordination, 'Expenses by SDG', online at https://unsceb.org/expenses-sdg, accessed in June 2025.
22 United Nations System Chief Executives Board for Coordination, 'Expenses by SDG', filtered so only SDG 5 is included, online at https://unsceb.org/expenses-sdg, accessed in June 2025.
23 See note 15.
24 See note 15.
25 https://www.un.org/peacebuilding/sites/www.un.org.peacebuilding/files/documents/seven_point_action_plan.pdf.
26 United Nations, 'Welcome to the Un Gender Equality Acceleration Plan, Pivoting the United Nations to effectively deliver for women and girls', online at https://www.un.org/en/gender-equality-acceleration-plan, accessed in June 2025.
27 See note 10.
28 Some entities still implement a two-point scale (yes/no) or a three-point scale (0-2 scale) and are transitioning towards the harmonized 4-point GEM scale.
29 UN Women, UN Coordination System, 'UN-SWAP A unique system-wide accountability framework that promotes the shift in systems and mindsets that leads to sustained institutional change and transformative gender equality results' online at https://gendercoordinationandmainstreaming.unwomen.org/un-swap, accessed in June 2025.
30 For example, the GEM has been integrated into the UMOJA IPMR module, which currently applies only to extra-budgetary resources. The UN Secretariat is now in the process of expanding GEM implementation to cover all budget sources.
31 United Nations System Chief Executives Board for Coordination, UN Data Standards for systemwide reporting of financial data, https://unsceb.org/sites/default/files/2024-03/Data%20Standards%20March%202024%20edition.pdf, accessed in June 2025.

Where are the core contributions to the United Nations system going?

By Peter Linnér

Peter Linnér has 23 years of work experience in international development, peacebuilding and humanitarian affairs with a strong emphasis on the humanitarian, development and peace nexus. He spent 9 years working in various positions in the United Nations system and brings another 15 years of combined experience from the Swedish International Development Cooperation Agency (Sida) and the Swedish Ministry of Foreign Affairs. Peter Linnér has worked at headquarters and country level duty stations as well as a donor country official and Member State representative, stationed in Tanzania, Cambodia, Denmark and Sweden. He also had assignments on the African continent, the Middle East and Asia. He holds a master's degree in International Relations from the University of Amsterdam in the Netherlands and a master's degree in Democracy Development from Uppsala University in Sweden.

Introduction

The question 'Are the core contributions to the UN system disappearing into a black hole?' is repeatedly being asked by politicians from donor Member States, sometimes rhetorically, sometimes for accountability reasons in order to ensure that resources from taxpayers will be put to good use.

This is exactly what will be explored in this article. While other contributions in this, and previous Financing the UN Development System reports have argued for the importance of core resources as quality funding or as more efficient compared to non-core resources, this article will dig deeper into what the core resources are being spent on.

What are core resources and what are earmarked resources?

Let's start by addressing what the concept of core resources entails. It encompasses the so-called assessed contributions to the UN system, the 'membership fee' paid by each Member State, calculated based on the size of its economy.[1] For example, in 2024 the United States and China paid the highest fees at 22% and 20% respectively of the total assessed funding.[2]

Currently the Member States with the smallest economies pay minimal fees. However, despite this being a mandatory fee, not all the Member States pay up. In 2024, 152 out of 193 Member States paid their contributions in full.[3] Furthermore, among those who do pay, not all pay in time. As of 29 April 2025, only 101 Member States paid their annual fee for 2025.[4,5]

These assessed contributions are directed towards the annual regular budget of the United Nations and is decided by the Member States, as a funding source of the UN secretariat and all its functions.

The resources finance the United Nation's special political missions, programmes on international justice and law, human rights and coordination of humanitarian operations, including several of the UN entities like for example the Office of High Commissioner for Human Rights (OHCHR) and the International Court of Justice. The United Nations' peacekeeping budget is constituted separately, but with the percentage shares determined in advance.

Core resources to the United Nations also include voluntary core contributions from Member States. This type of contributions is not mandatory, nor are they calculated based on the size of the donor Member States' economy. Instead, the funding volumes provided are entirely up to the decision of the donor Member State providing the funding.

These core contributions go directly to one specific UN agency or institution, and are referred to as core resources to fund the work of the United Nations Development Programme (UNDP) and the United Nations Populations Fund (UNFPA), for example, but can also be called regular resources such as funds paid to the United Nations Children's Fund (UNICEF) or flexible resources as transferred to the World Food Programme (WFP).[6]

What characterises these resources regardless of their different names are that the funding is fully unearmarked. It goes towards spending on the Strategic Plan of that specific United Nations entity as decided by the Member States serving on the entity's Executive Board or similar governing structure.

In contrast, earmarked resources are the resources where the donor Member State has a specific request or preference in how the resources should be spent, within that same United Nations entity or agency.

If a donor would like to support a theme or a global programme within that entity, this allocation can then be called 'soft' earmarking. When a donor would like to support a specific project in a specific country to be executed by the identified entity, it is then referred to as 'hard' earmarking. So, in other words, the more precise the funding is, the 'harder' it is earmarked. And vice versa, the more encompassing or flexible the funding is, the 'softer' the earmarking is.

In 'The impacts of earmarked aid on development effectiveness and ownership' by Bernhard Reinsberg (et al) and the article 'The perfect UN financing storm has arrived: It's a tsunami!' By John Hendra in this edition of the report the benefits of unearmarked resources are presented and extensively discussed.[7,8] An overview can bring one to the conclusion that this type of resource allocation provides more flexibility, leaves room for stronger local ownership, enables more strategic planning and early responses to sudden crisis, shows greater results, and generates more additional resources compared to earmarked resources.

The UNHCR summarises this well in its '2023 Flexible Funding Report'. The text on the report landing page says: 'Many donors contribute "flexible funding" to UNHCR and its mandate as a whole: this is funding as an expression of trust in the Office; as an expression of solidarity with the people the Office serves; and funding which is reflective of good humanitarian donorship and other international principles and commitments. It allows UNHCR critical flexibility in how it responds to needs, and where'.[9]

So, where exactly do the voluntary core and unearmarked contributions end up?

Well, it depends on the United Nations agency in question, its strategic plan and mandates. But overall, the largest part of those resources goes to programme implementation at the country level.

If we take UNICEF, as an example, the data tells us that of the nearly US$ 1,3 billion it received in 2023 as regular resources or as core/unearmarked funds 74% totalling US$ 961 million were spent directly on programme delivery.[10] Of this spending, 88% targeted beneficiaries at the country level.

The remaining 26% of UNICEF's total regular resources went to management and accountability results systems at 13,5% totalling US$ 171 million and the remaining resources of 12,5%, an amount of US$ 160 million is going towards private sector fundraising and partnerships, generating more resources.[11]

UNHCR have similar priorities for its flexible funding, where US$ 840.5 million or 95% of what it received in softly earmarked funding, and US$ 449.3 million or 64% of what it received in unearmarked funding, went directly towards expenditure at the country level.[12] The remaining resources are going towards its global programmes, but not towards 'headquarter costs', meaning that for UNHCR 100% of its flexible/unearmarked funding went directly to programme delivery in 2023.[13]

As part of its programme implementation, these resources finance the UNs most important asset, its staff. For some UN agencies working on human rights and democratic governance such as UNDP and OHCHR, or providing health expertise such as WHO, their programme delivery is made possible due to the availability of competent and experienced staff who can manage and implement these programmes.

For those UN agencies working mainly on humanitarian responses, such as the World Food Programme and UNHCR, the largest costs are for material support such as tents, blankets, food and water. But even for humanitarian responses, the material delivery is impossible without the staff to deliver it, negotiate access and to ensure it reaches the people with the greatest needs.

Regarding UN staff costs, the salaries are not decided per project or even per UN entity, but determined by the Member States in the UN General Assembly, following recommendations by the International Civil Service Commission.[14] These recommendations in turn are based on the 'Noblemaire' principle, meaning that the United Nations should be able to recruit and retain staff with specified qualifications from all Member States including those positions with the highest salary levels. Accordingly, the Member State with the highest salary levels for civil service which is currently the United States is used as a comparison to determine appropriate salary levels. To encourage transparency, the information on United Nations salary levels and benefits is publicly available.[15]

The claims by UNICEF that core resources are generating more resources is also evidenced by UNFPA. They state that for every US$ 1 dollar raised in core funding, it generates another US$ 2,70 in additional revenues.[16]

Other data shows that core resources also help to generate financing innovation, as expressed by the WFP in their report on flexible funding.[17] The entity states that by using these strategies, the WFP managed to 'harness unprecedented advances in innovation such as mobile technology, Artificial Intelligence, blockchain and innovative finance, to reach 60.7 million people through 74 innovations.'

Conclusion

In conclusion, while the exact percentages vary between UN agencies, the large majority of the core funding towards the United Nations is going directly towards programmatic delivery, most of that at the country level.

Over time, the United Nations has demonstrated that the availability of core resources also ensures that there is a basic 'infrastructure' in place with offices and sub-offices in the most remote and inaccessible conflict contexts, to reach the most vulnerable populations, often with very few

other actors present. Such infrastructure is also crucial to enable an entity to quickly scale up support and respond in times of a sudden crisis or disaster affecting parts of, or the whole country.

These core resources, as we saw with the UNICEF example, also finance important accountability mechanisms such as audits, evaluations, financial management and tracking results and outcomes of the effects of the support.

These accountability mechanisms tend to attract interest and support from all political camps, as all have an interest in understanding how their taxpayers' money is being spent in the most efficient way. It can also be argued that without the financing of such vital oversight functions, the risks of corruption, waste, ineffective programming, unclear or vague results and less value for money will increase multi-fold with the highest certainty.

Endnotes

1 United Nations, Policy Portal online, https://policy.un.org/en/finance-and-budget/contributions-and-other-income/assessed-contributions, accessed on 5 May 2025.
2 Council on Foreign Relations, CFR.Org Editors, 'Funding the United Nations: How Much Does the U.S. Pay?' online, Last updated February 28, 2025 2:45 pm (EST), https://www.cfr.org/article/funding-united-nations-what-impact-do-us-contributions-have-un-agencies-and-programs, accessed on 5 May 2025.
3 United Nations General Assembly, 'Committee on Contributions, Contributions received for 2024 for the United Nations Regular Budget' online at https://www.un.org/en/ga/contributions/honourroll_2024.shtml, accessed on 5 May 2025.
4 United Nations General Assembly, 'Committee on Contributions, Contributions received for 2025 for the United Nations Regular Budget, online https://www.un.org/en/ga/contributions/honourroll.shtml, accessed on 5 May 2025.
5 At the time of writing in May 2025.
6 As stated in the reports on core resources available at UNDP Annual Report 2023, p. 37. https://www.undp.org/sites/g/files/zskgke326/files/2024-03/annual-report-2023.pdf, UNICEF Core Resources Annual Report 2023, p.4. www.unicef.org/media/158261/file/Core%20Resources%20Annual%20Report%202023.pdf, UNFPA Core resources mobilization 2024, p.2. https://www.unfpa.org/sites/default/files/resource-pdf/core-en-v240524_web.pdf, and WFP Annual Report on Impact of Flexible Resources, p.50. https://docs.wfp.org/api/documents/WFP-0000162360/download/?_ga=2.257776139.1854329.1743066337-668727147.1742568856, All accessed on 5 May 2025.
7 Bernhard Reinsberg, Cecilia Corsini and Giuseppe Zaccaria, 'The impacts of earmarked aid on development effectiveness and ownership' in *Financing the United Nations Development System: Managing Unprecedented Times* (Uppsala: Dag Hammarskjöld Foundation, 2025), page 131.
8 John Hendra, 'The perfect UN financing storm has arrived: It's a Tsunami!' (Uppsala: Dag Hammarskjöld Foundation, 2025), page 122.
9 UNHCR, Global Focus, UNHCR Operations Worldwide, 'Flexible Funding Report 2023', online, https://www.unhcr.org/publications/flexible-funding-report-2023, accessed on 5 May 2025.
10 https://www.unicef.org/reports/core-resources-annual-report-2023. Page accessed on 5 May 2025.
11 United Nations Children's Fund (UNICEF), 'CORE RESOURCES, for every child, everywhere, Annual Report, 2023, Shape the future with UNICEF', (New York: UNICEF House, June 2024), Pages 7-8, https://www.unicef.org/reports/core-resources-annual-report-2023, Accessed on 5 May 2025.
12 See note 7.
13 See note 7.
14 United Nations, 'United Nations Common System of Salaries, Allowances and Benefits', International Civil Service Commission, February 2022, (New York: United Nations, 2022), https://icsc.un.org/Resources/SAD/Booklets/sabeng.pdf.
15 International Civil Service Commission. Salary scale for the Professional and higher categories. January 2025. https://icsc.un.org/Home/DataSalaryScales. Accessed on 12 May 2025.
16 United Nations Population Fund, '2024 CORE RESOURCES MOBILIZATION, Join UNFPA's coalition of core contributors supporting rights and choices for all', brochure, (New York: United Nations Population Fund, 2024), page 5 https://www.unfpa.org/sites/default/files/resource-pdf/core-en-v240524_web.pdf, accessed on 5 May 2025.
17 United Nations World Food Programme. 'Flexible Funding 2023, 'Annual Report on Impact of Flexible Resources', (Rome: World Food Programme, 2023), Page 12, https://docs.wfp.org/api/documents/WFP-0000162360/download/?_ga=2.257776139.1854329.1743066337-668727147.1742568856, accessed on 5 May 2025.

Open-source financing: Where technology and the United Nations System can shine

By Christopher Fabian

Christopher Fabian is a technology executive who co-founded and currently leads Giga, a partnership between UNICEF and the International Telecommunications Union (ITU) that is working to connect every school in the world to the internet. His career has focused on how the intersection between new technology and global policy can solve the world's most pressing problems and advance humanity. He has previously advised two UN Secretary-Generals on new technologies, founded and scaled UNICEF's Innovation Unit, and worked with Heads of State and Fortune 100 CEOs to invest in responsible, forward-looking technologies. Christopher Fabian has built, invested in, and mentored technology companies from startup through multiple financing rounds and exits. He has led teams that developed some of the largest implementations of open-source software in the world, the first public-sector drone/unmanned aerial vehicle corridors, the first crypto-currency denominated fund in the public sector, and the Digital Public Goods Alliance with the Government of Norway. He has served as a Commissioner for the Lancet-Financial Times, an Honorary Scholar at the Chinese Central Academy of Fine Arts, a Board Member of the European Parliament's STOA Centre for Artificial Intelligence.[1] He was recognised by Time Magazine as one of the 'World's 100 Most Influential People' in 2013 and as one of WIRED's '25 People Changing the World' in 2019.

The views expressed in this article are those of the author and do not necessarily reflect the views of UNICEF or the International Telecommunications Union.

Introduction

The first half of 2025 has seen United Nations agencies, funds, and programmes making massive cuts to their work, relocating staff to less expensive locations, and struggling to balance the needs of vulnerable populations with significantly decreased resources. Giga a is collaboration between UNICEF (the United Nations Children's Fund), the world's leading organisation for children and the International Telecommunications Union (ITU), that has structured its funding along new and resilient lines. In this article, we will share some of the lessons learned from our work on technology-driven transparency, adaptive partnerships, and where shared financial ownership can create new windows for development funding.

Giga began in 2019 as a collaboration between two agencies with a very specific purpose: To connect every school in the world to the internet. We built our funding and partnerships network around that goal and used technology as a differentiator to bring new partners into our work. More than 1.8 billion people do not have access to the internet and without connectivity it is very difficult for young learners to get access to the tools and information they need for the future.[2]

As of 2025, Giga is helping governments connect schools and health centres in more than 40 countries across most emerging market geographies.[3] We have mapped more than 2.2 million schools, we monitor connectivity in more than 90 thousand schools and have helped mobilise more than US$ 1.6 billion for connectivity. These efforts have helped governments connect more than 30 million children to the internet.

This support is not based on traditional grant funding alone but comes from an approach that aligns catalytic capital with government and market incentives for financing. The distinction in this article will be that 'funding' refers to grants and donor money with no expectation of return, while 'financing' refers to money that is deployed while seeking an active, even if below market-rate, return in a more traditional investment sense.

What is 'open-source financing'

Traditional UN funding models rely on a combination of assessed contributions from Member States, or depending on the agency, fund, or programme, also access to earmarked donor money, and programmatic grants. Donor money and grants are often tied to specific projects or political cycles. This type of mechanisms has historically provided stability, but it can create fragmentation, inefficiencies, and sustainability challenges, particularly at moments where traditional donors are re-assessing their aid priorities.

Giga has tested an approach to build its cashflow through an 'open source' lens. Early on, in our work with advisory partners like Softbank Investment Advisors, we took the view that 'open-source financing' means treating financial support, both grants and investment capital, the way open-source software treats code development. It is a shared, adaptable resource rather than a closed, proprietary system. In the same way that open-source software allows multiple developers to contribute, improve, and customise solutions, open-source financing enables multiple funding sources from governments, private investors, development banks, and philanthropic partners who can co-invest in a shared goal. They do this without necessarily sharing their money with each other or setting up a pooled fund or investment vehicle. We came to this conclusion because we tried, unsuccessfully, to set up a variety of mechanisms to gather the hundreds of millions of dollars needed for global school connectivity.

During the last six years we have attempted to set up a hosted fund by way of pooling donor money, a Giga Bond – using donor and private capital to 'supercharge' government investments in infrastructure, and a Giga Fund – with purely private capital to make investments in internet service providers. While the intent of all three of these ideas was good, and we explored them fully, we were not able to execute any of them within the framework of the organisations and partnerships that we had in place.

As a result of these learnings, Giga is structured in a way that allows different funders and financiers to see, track, and build upon data about where needs exist, and where investments are happening.

We have worked to create a marketplace where money can find its own fit. A government can co-finance school connectivity with private telecom providers, while development banks are using our national connectivity maps to monitor their investments and see where schools are coming online. These partners all subsequently add their own data into Giga – creating a common 'open source' pool of information which reduces the risks of redundancy, inefficiency, or political influence.

In some countries, we are prototyping a specific example of this way of thinking. Giga's work on Connectivity Credits creates a sort of marker or token which can be exchanged along the value chain – from investors to providers of internet services – and can allow for tracking and recognition of results similar to a carbon credit.[4]

John Hendra, former UN Assistant Secretary-General who worked with the UN General Assembly's reform of the United Nations Development System articulated the challenge facing the system in the 2024 Financing the UN Development System: Resourcing the Future report saying: 'We must look across the whole system for comparative advantage and find ways to incentivise genuine complementarity'.[5] The close collaboration between the International Telecommunications Union, a smaller technical agency and UNICEF, a larger field-based one, with the addition of independent platforms where capital can flow — represents that type of complementarity.

To date Giga has not found a perfect formula, but we have been openly testing and refining six elements underlying the idea of 'open-source financing' for telecommunications which may hold lessons for others who are interested in doing similar work.

Open source is not just for techies

Since its inception, Giga's leadership made a conscious decision to operate within an open-source culture. This was highlighted first in the 2019 Broadband Commission for Sustainable Development meeting, where technology leaders such as Greg Wyler, founder of OneWeb, and the O3b Networks and venture capitalist Bill Tai, Chairperson and Founder, ACTAI Global, voiced their support for the creation of an open-source map of every school's connectivity status.[6]

Their backing, and subsequent alignment with a range of technology companies, came from the promise that Giga's map, then called 'Project Connect' and supported with funding from Greg Wyler would be open source.[7] An open-source framework allows any government, company, or local innovator to access the code and the data freely. This transparency accelerates investment by reducing uncertainty. Telecommunications operators and small internet service providers (ISPs) can see where to expand. Donor governments know where their money goes and investors can see the opportunities.

The UN Secretary-General's Global Digital Compact calls Giga a 'stepping-stone' towards connecting all schools and now many health facilities to the Internet.[8] In section 14, under the heading 'Digital public goods and digital public infrastructure', the report lifts that open approaches foster trust and align with the broader goals of digital development.[9] When data and code are shared, no single actor can monopolise the system.

Fewer layers are better

Giga emerged from two UN agencies with distinct operational cultures. UNICEF is renowned for its field-based programming in health, education, and child protection, whereas the International Telecommunications Union is the specialised agency for telecommunications regulation and policy.

Traditionally, coordinating across two sets of legal, financial, and administrative systems could slow a project to a crawl. Giga's leadership chose to form a single, jointly managed team with a lean reporting structure, and no heavy governance, thus minimising the layers of approvals.

Greater agility and speed enable the emerging group to share capacity for certain procurements, the hiring of staff and the creation of partnerships. Giga works in short cycles, reinforcing its credibility as a 'start-up inside

the UN'. It remains subject to UN financial rules, ensuring accountability to donors and Member States.

'Be wi-fi'

The way the Giga Initiative is operating can be compared to the reported vision and philosophy of the late Hong Kong-American martial artist, actor, filmmaker, and philosopher Bruce Lee who famously said: 'Empty your mind, be formless. Shapeless, like water. If you put water into a cup, it becomes the cup. You put water into a bottle, and it becomes the bottle. You put it in a teapot, it becomes the teapot. Now, water can flow, or it can crash. Be water, my friend.'[10]

In its work, Giga aims to 'be wi-fi'. Practically, this means operating in a flexible manner interoperable, and for each funder or financier allowing the data and work to 'take on the form' that is needed. This allows different actors to coordinate better, without needing centralised control of a common pool of money.

Instead of establishing a single new office in a national capital, Giga issued a request for proposals to major cities around the world for hosting. This request was uniquely posted on the then social media platform formerly known as Twitter (now X) for any city to apply. Ten cities indicated their interest of which Geneva in Switzerland and Barcelona in Spain emerged as ideal hosts. Geneva offered proximity to the broader UN system and international finance opportunities, while Barcelona boasts a technology-oriented ecosystem and a local government keen to attract talent. Building this distinctive dual-city model is already proving its value. Swiss foundations are supporting the work of Giga in Geneva, and Spanish companies like MasOrange are helping build complex technology frameworks like the Connectivity Credits platform in Barcelona.[11]

Since its inception, high-profile philanthropic supporters and technology entrepreneurs have recognised Giga's modular and open approach as a differentiator. Bill Tai's early advice that 'good data attracts more data', pointed us in the right direction. Giga is creating and regularly attracting more data as well as partners. As the technology underlying our mapping and other work is fully open source, participating countries do not need to abandon its own methods or tools. Instead, they establish their 'connection to Giga' as a shared goal. Governments, businesses, and investors can align around a single, publicly visible goal.

Governments must ultimately lead

Multi-stakeholder partnerships are building Giga, while our experience reinforces the principle that national governments remain the ultimate guarantors of sustainability.

Connectivity is not a purely technical question, but also a deeply political outcome. Ministries of Education, Health, Finance, and Telecommunications all have a stake in how internet bills get paid, bandwidth is allocated, and connectivity integrates into digitalisation plans.

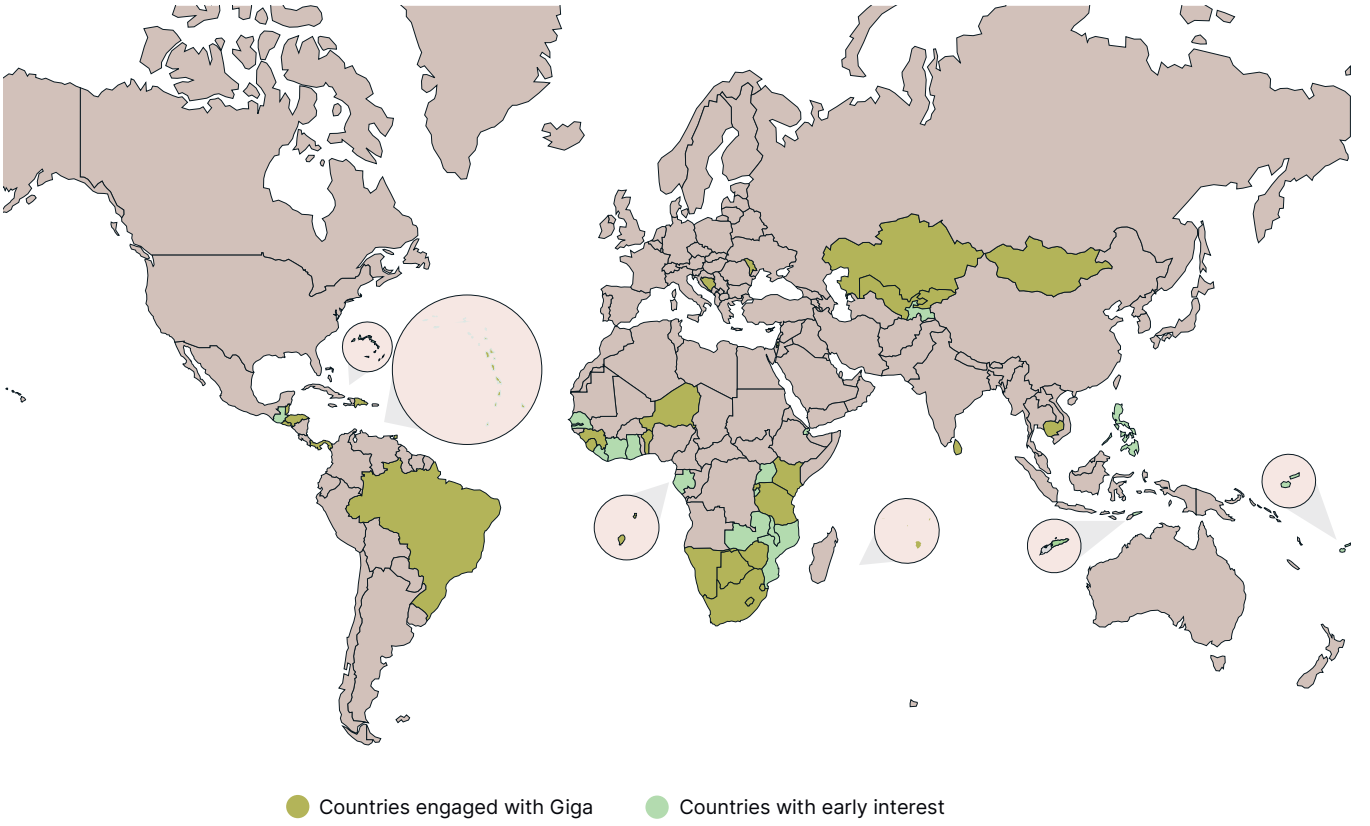
At the outset, Giga financed school connectivity. However, our limited resources could not support at-scale infrastructure projects. Connecting all the schools in a country can cost, at a national level, upwards of US$ 100 million.

Currently, Giga helps countries to incorporate school and health centre connectivity targets into their national development plans and budget lines. It also supports monitoring the public contracts via our real-time map.[12] Giga reduces its involvement once connectivity is entrenched in a ministry's annual budget and the local private sector can maintain infrastructure profitably.

It builds longer-term governmental ownership by working directly through UNICEF's country offices to create relevant technical support and assistance. In addition, Giga uses the ITU's global network of regulators to ensure that policy, planning, and regulation is focused on connecting the hardest to reach facilities.

For example, Giga has helped governments create models for both funding and financing school connectivity that has resulted in an approximately 50% decreases in the cost of connectivity for schools in Rwanda and Kyrgyzstan, thereby freeing up money that governments would have otherwise spent on this budget item.

Figure 1: GIGA connectivity map



Source: GIGA.

No pain-free growth

The UN, like many large institutions, often struggles to admit when an initiative has underperformed. At the start of Giga in 2019, Christopher Fabian, as one of the programme's co-leads, sought guidance from the UN Secretary-General on the possibility of pushing risk boundaries. Both Antonio Guterres and the Executive Director of UNICEF encouraged trying big ideas, even if some would fail publicly. 'Just do something bold and different', were the encouraging words from the Secretary-General.

To date Giga has been public about its failures. One example is an effort in Honduras, where local businesses paid for school internet in exchange for access to the Wi-Fi network outside school hours. While it seemed promising at first with 40% of the targeted schools getting access, there were early failures with 15% of the participating schools losing service within a year due to unclear contracts or wavering community participation.[13]

After featuring this and other learnings in our public reports and discussing them with our partners, Giga refined the initial Honduras model to establish a more robust and viable working approach that is now also being used successfully in both Honduras to connect more than 320 schools and Uzbekistan.[14]

In all, there is visible progress from iterative problem-solving and community feedback align with our open-source principles. There is no need to 'move fast and break things', but create space to learn quickly and transparently by 'building deeply and learning things'.

A final reflection

The future of UN financing will require approaches that maximise efficiency, transparency, and co-ownership. The experience at Giga suggests three principles that could inform broader financing strategies: (1) Open-source funding models reduce duplication and attract both public and private investment. (2) Flexible, government-led structures ensure sustainability beyond donor cycles. (3) Modular, real-time, multi-stakeholder data can reduce fragmentation and align diverse types of money toward a common goal.

In these times, choosing paths that are 'bold and different' offers lessons not just for connectivity, but for the broader UN system.

Endnotes

1 European Parliament, Panel for the Future of Science and Technology (STOA), https://www.europarl.europa.eu/stoa/en/about/ai-related-activities.
2 At the time of writing in May 2025.
3 Giga Maps, 'Global School connectivity map', online, https://maps.giga.global/map, accessed in May 2025.
4 Christopher Fabian, Aya Miyaguchi, 'Why the idea of connectivity credits is gaining momentum', 8 April. 2025, (Cologny: Centre for the New Economy and Society, 2025), online, https://www.weforum.org/stories/2025/04/why-the-idea-of-connectivity-credits-is-gaining-momentum/.
5 John Hendra, 'Looking Across the Whole System for Comparative Advantage', in *Financing the United Nations Development System: Resourcing the Future, 2024* (Uppsala: Dag Hammarskjöld Foundation, 2024).
6 Giga, *Giga Annual Report* 2024 (New York: UNICEF/ITU, 2024) https://giga.global/reports/.
7 United Nations, *Global Digital Compact* (2024) https://www.un.org/global-digital-compact/sites/default/files/2024-09/Global%20Digital%20Compact%20-%20English_0.pdf.
8 See note 6.
9 L. Felipe Monteiro, Ruth McLachlin, Katherine Tatarinov, Tina Ambos, 'Giga: Connecting Every Child', (Fontainebleau: INSEAD Publishing, 2024), https://publishing.insead.edu/case/giga-connecting-every-child.
10 Quote from an television interview on the Pierre Berton Show, 1971 in Hong Kong, www.youtube.com/watch?v=ER5Z_MyUkJQ.
11 Servimedia, 'Masorange y Unicef se unen por los derechos de la infancia en el entorno digital' 21/01/2025, online, www.lavanguardia.com/economia/20250121/10303422/masorange-unicef-unen-derechos-infancia-entorno-digital-agenciaslv20250121.html, accessed in May 2025.
12 See note 2.
13 United Nations, *Global Digital Compact* (2024) https://www.un.org/global-digital-compact/sites/default/files/2024-09/Global%20Digital%20Compact%20-%20English_0.pdf.
14 See note 2.

Sustainable synergies impact: Cameroon – United Nations – International Financial Institutions strategic engagement

By Issa Sanogo

Issa Sanogo is the United Nations Resident Coordinator and Humanitarian Coordinator in Cameroon, with 28 years of experience in development and humanitarian affairs across the United Nations (UN), World Bank, and national governments. He previously served in the same role in Madagascar and held senior positions with the World Food Programme (WFP), including Deputy Country Director and founding Director of the Regional Centre of Excellence against Hunger and Malnutrition (CERFAM) in Côte d'Ivoire. Issa Sanogo has led strategic planning and implementation of large-scale food assistance, resilience, nutrition, and school meals programmes, reaching over a million people in Lebanon and Chad. Earlier in his career, he was an economist at the World Bank in Guinea and the Government of Côte d'Ivoire. He holds a doctoral degree in Development Economics and two master's degrees from the Centre d'Etudes et de Recherches sur le Développement International (CERDI) at the University Clermont Auvergne, France.

Introduction

The Funding Compact outlines mutual commitments between United Nations Member States and the UN development system, emphasising that quality funding – core, pooled or softly earmarked – quality funding is crucial for a more effective, efficient, and coherent UN in accelerating the Sustainable Development Goals (SDGs) achievement. It focuses on building trust through improved results reporting, transparency, visibility, and efficiency.

In Cameroon the focus is on strengthening coherent actions via 14 funded and seven planned joint programs that addresses food security, climate change, education, and employment as well as digital connectivity. There are currently 14 UN entities and agencies working together with five development banks. Together they leverage coherence, alignment, trust, confidence, and efficiency as key elements of the Funding Compact.[1]

The role of the United Nations system as implementing partners within this collaborative framework offers a significant comparative advantage to enhance the effectiveness of international financial institution-funded initiatives, negotiated by the government. At the country level the United Nations coordination groups operate under the leadership of the Resident Coordinator and is providing a valuable platform for fostering this coordination which brings together UN agencies, government counterparts from relevant ministries, and international finance institution representatives to align development efforts, share information, and maximise impact at the national and sub-national levels. The United Nations to United Nations tool, better known as the UN-to-UN agreement, is designed to facilitate fund-transfers between UN agencies, to promote closer coordination and to foster joint programming among the diverse UN agencies operating within the country.

In Cameroon it serves as a powerful example of the significant potential for internal collaboration to enhance the United Nation's engagement with international financial institutions, facilitating such fund transfers nationally, thus ensuring integrated actions.

However, the success of this strategic engagement in the country hinges on a foundation of genuine co-creation and co-planning. This necessitates early and meaningful dialogue between the UN Country Team, the government at various levels, and the relevant international financial institutions.

Furthermore, trust-building dialogues on the Funding Compact implementation are planned for July 2025, following preliminary discussions with the government and the international finance institutions in February 2025. These actions support large-scale SDG acceleration, contributing to strengthened food security, enhanced education quality, and functional youth entrepreneurship mechanisms.

An early example is the Joint Sustainable Development Goal Fund programme on localisation and implementation of the Humanitarian-Peace-Development Nexus with coordination platforms. In this context, three joint strategic notes on food security, climate change, and energy are finalised with entry points for UN joint-support. Amongst the initiatives is a private sector collaboration in the form of a national hydroelectric project with the Kikot-Mbebe Hydro Power Company.[2]

Focus on gender mainstreaming

Cameroon has seen the strenghtening of partnerships between UN agencies and the international financial institutions, including the acceleration of gender promotion and women's economic empowerment. This is further demonstrated with decent employment opportunities within the agro-industrial sector, and access to essential services is fostered along the design and implementation of road projects to date. It also enables the development of livestock and fish farming value chains through the revival of sustainable agricultural entrepreneurship around infrastructure projects.

Robust incubation centres are established, fostering the development of comprehensive value chains, generating sustainable job creation opportunities and nurturing viable businesses.

Figure 1: Cameroon background

1. **Cameroon population**[4]
   Population in 2019: 24 348 251
   Female: 50,6%
   Male: 49,4%

2. **Youth Unemployment**[5]
   - Total youth unemployment (15-24 years): 6.2%
     – Male: 5.1%
     – Female: 7.5%

3. **Internet Access**[6]
   - Total Population with Internet Access: ~40%
     – Male: 45%
     – Female: 35%

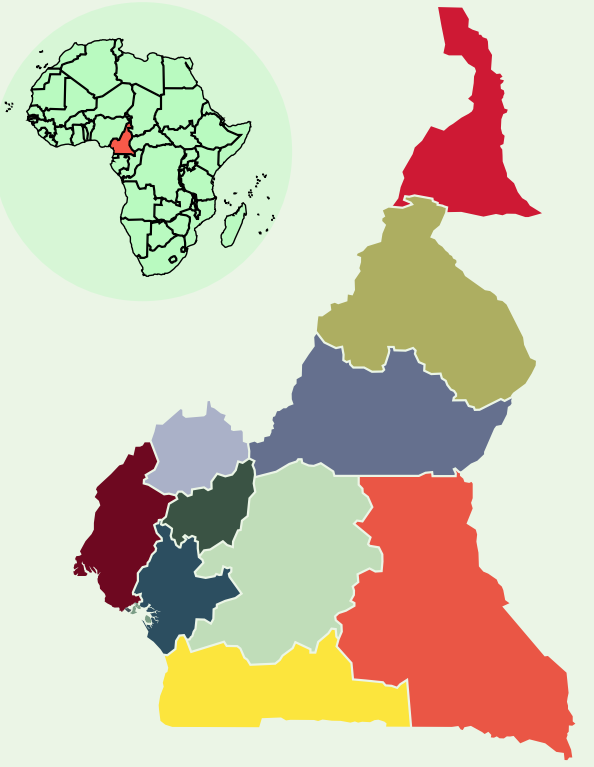
4. **Energy Access**[7]
   - Total population with access to electricity: 71%

5. **Debt-to-GDP Ratio**[8]
   - Debt-to-GDP: 44.7%

6. **Tax-to-GDP Ratio**[9]
   - Tax Revenue as % of GDP: 14%

7. **Illicit Financial Flows (IFF)**[10]
   - In 2023, CFA 1,665.4 billion in suspicious financial flows, representing a 180% jump from the previous year according to the Conac (National Anti-Corruption Mission) report drawing on statistics from the National Financial Investigation Agency (ANIF).

8. **% of Population Receiving Pensions**[11]
   - 10% (covered by the National Social Insurance Fund (CNPS) in 2022 – only formal sector employees) – International Labour Organisations' Social Protection Platform.



9. **Size and Composition of the Private Sector**[12]
   - Formal versus Informal:
     – 90% of business units are in the informal sector.
     – Over 80% of the labour force is involved in informal activities: 68.3% of Women and 48.2% of Men.
   - Business leadership: 56.2% of enterprises are led by men, and 43.8% by women.
   - It is estimated that 60-70 of GDP is produced by the private sector.

10. **Integrated National Financing Framework (INFF)**
    - The INFF has been finalised with UN support, but yet to be validated at the strategic level; Some actions in the INFF are ongoing.

Source: UNCT Results Report Cameroon 2024.[3]

The United Nations agencies possess an extensive and deeply rooted on-the-ground presence across Cameroon's diverse landscape. It is coupled with an understanding of the intricate local context, including cultural nuances, social dynamics, and political realities. It can also be said that the operational capacity and extensive logistical expertise of United Nations agencies in the country are indispensable in ensuring the timely and efficient delivery of essential assistance, particularly in challenging and remote areas.

Over time, experience has shown that operational and financial aspects, including resource allocation, implementation modalities, and robust monitoring and evaluation frameworks, must be negotiated transparently and agreed upon upfront.

In support of greater coherence with regards to the major elements in the Funding Compact between the donor and UN coordination, the main lessons and criteria to ensure successful partnerships between the UN and international finance institutions can be summed up as follows:

- Regular and consistent information sharing between the Resident Coordinator, the UN Country Team (UNCT), the representatives of these international financial institutions, and the government, proves to be an effective mechanism for ensuring coherence and synergy;
- Joint assessments of needs and vulnerabilities, conducted collaboratively by the United Nations and the AfDB in Cameroon, as well as dialogues within the framework of the Risk and Resilience Assessment by the World Bank in partnership with the United Nations, play a vital role in informing evidence-based planning and targeted interventions; and
- The concerted joint advocacy efforts undertaken by United Nations agencies in Cameroon and international finance institutions are proving to be instrumental in driving policy change and promoting a more conducive environment for sustainable development. Key themes emerging from the regular dialogues between the United Nations Resident Coordinator, the UNCT together with international financial institutions such as the World Bank, AfDB, and IsDB include the need for improving public spending quality and enhancing development coordination mechanisms.

Illustrative cases show that the interventions lead to tangible benefits, and this is thanks to a government decision to have this synergistic approach. One such example is the African Development Bank initiatives with UN Women and the United Nations Industrial Development Organization (UNIDO) that are dedicated to women's economic empowerment and employment opportunities around a road project.

Similarly, a project with the International Labour Organization (ILO) focuses on sustainable and decent jobs around infrastructure projects in some regions of Cameroon like the Far-North, the North-West and South-West that grapple with persistent fragility and the lingering socio-economic repercussions of conflict. The strategic partnership between the government, United Nations Cameroon and international financial institutions assumes an even greater level of significance. This way of working provides a crucial bridge, connecting immediate humanitarian assistance, longer-term development, and peace initiatives.

One example is the Reconstruction programme in the North-West and South-West regions, financed through a loan of approximately US$ 35.9 million from the Islamic Development Bank to the Government of Cameroon. This critical programme is effectively being implemented by the United Nations Development Programme, leveraging its extensive operational capacity and local expertise thanks to the partnerships with local organisations and local authorities.

The action began by addressing a fundamental need: helping people recover their lost legal identity documents. From there, we nurtured social bonds through engaging socio-cultural events and empowered communities with crisis prevention and mediation skills.

Another activity was the revitalisation of women's centres by ensuring they were equipped to support their members. This impact reached beyond individuals to the very infrastructure that holds communities together. By rebuilding schools, health centres, water points, and bridges, the support created the foundation for a better future.

This comprehensive development approach breathed new life into the local economy. Farmers gained access to

crucial agricultural equipment and materials with innovative agricultural units taking root, allowing for the restoration of markets and creating space for bustling activity.

Working with a focus on young people, we also provided crucial equipment support for youth led entrepreneurial start-ups, paving the way for a brighter economic landscape. It's a story of holistic recovery, where every effort contributed to a stronger, more vibrant community.

The overall investments were complemented with a regional stabilisation programme with an estimated US$ 6,2 million financial injection. It underscores the commitment of the United Nations and international financial institutions in the country to address the root causes of instability and fostering long-term recovery. Building on past regional support, it carries a catalytic potential, reinforcing developmental impact.

In the fragile Lake Chad Basin, this work combines skill-building for vulnerable groups, contributing to livelihoods, community security, stabilisation, and regional cooperation. This project is structured around four strategic pillars: (1) enhancing community security and access to justice; (2) revitalising the local economy and creating jobs for women and youth; (3) strengthening gender-sensitive basic social services adapted to climate change; and (4) fostering social cohesion and regional cooperation.

These themes aim to promote good governance, empower vulnerable groups, address climate-security linkages, and build resilience through cross-border collaboration.

Furthermore, there is a comprehensive project focused on enhancing resilience, improving connectivity and promoting social inclusion as a powerful partnership between the national counterpart, the United Nations Refugee Agency and the World Bank, with a substantial financial commitment of around US$ 50 million. It addresses the critical need for reliable data on forcibly displaced persons. The collaboration encompasses crucial activities such as refugee registration and documentation across all regions within Cameroon that host refugee populations, laying the foundation for informed policy decisions and targeted assistance.

Other noteworthy collaborations in the pursuit of sustainable development in fragile regions include the development of the Sustainable Irrigation System for Agro-pastoral and the Fishery value chain enhancement in the Far North Region of Cameroon.

This initiative, with a total budget of € 50 million with a contribution by Cameroon of € 5 million, is spearheaded through a strategic partnership between the Ministry of Economy and Planning through the Far North Special Programme with the Food and Agricultural Organization and the Islamic Development Bank. The aim is to bolster livelihoods and food security in a region particularly vulnerable to climate change and conflict.[13]

The Islamic Development Bank and the government have also played a significant role in bolstering essential social services, notably through its support for maternal, neonatal, and child health initiatives, working in close collaboration with United Nations Population Fund (UNFPA) for nearly US$ 18,5 million.[14]

Complementing these efforts, the United Nations Children's Fund (UNICEF) has partnered with IsDB to undertake urgent actions aimed at guaranteeing equitable access to quality healthcare services for vulnerable populations. This UN agency also received € 10 million to support Nutrition Programs in four regions with a grant from KfW, the German Development Bank.[15] This intervention aims to improve the health and nutritional status of over 336,000 children aged 0 to 59 months, over 316,000 adolescents (including 65% adolescent girls), and over 575 thousand pregnant women in the East, Adamawa, North, and Far North, recognised as four vulnerable regions.

The Word Food Programme has also forged significant partnerships within the government and the international financial institution context to address food security and resilience. A collaboration with the World Bank with a commitment of US$ 800,000 supports the development of milk and egg value chains in four priority regions. Additionally, a US$ 450,000 initiative focuses on enhancing the rice value chain in the Far-North, North, Adamawa, and East regions.

A concrete example that illustrates this crucial role is a significant food security program, with a budget of US$ 45 million, funded through a World Bank loan to the government, that leverages the World Food Programme as the implementing partner.[16]

Similarly, the Food and Agricultural Organisation's food security initiatives, supported by the World Bank with a commitment of nearly US$ 3 million focuses on enhancing production and reinforcing capacities in key agricultural value chains, addressing the livelihoods of vulnerable agricultural communities.[17] This national program in the North-West and South-West, funded by the IsDB and implemented as a Reconstruction initiative by the UNDP, directly addresses the recovery needs of conflict-affected populations.[18]

Furthermore, a loan from the Arab Bank for Economic Development in Africa (BADEA), with UNDP as the implementing partner based on a government decision with the value of approximately US$ 19 million, aims to strengthen the resilience of the private sector, particularly small and medium-sized enterprises, against external economic shocks.[19]

In the Cameroon context it enhances the UN's credibility and effectiveness as a reliable and impactful partner for international financial institutions, streamlining processes, reducing duplication of effort, and ultimately enhancing the collective impact of development assistance.

A concrete illustration of this is the blood transfusion project financed by the IsDB, initially implemented by the World Health Organisation. Subsequently, a UN-to-UN agreement was developed between the WHO and the United Nations Office for Project Services to leverage the agency's specialised procurement expertise, demonstrating the efficiency gains from internal UN collaboration.[20]

Another example of where the UN-to-UN collaboration worked well is the agreement between UNICEF and UNFPA as encapsulated in the framework of the elimination of Mother-to-Child Transmission of HIV and HIV Care for Children and Adolescents, as part of an IsDB financing initiative.[21,22]

Additional opportunities to enhance support to small and medium-sized enterprises (SMEs)

The diverse instruments and networks coming together through the international financial institutions offer a significant source of much-needed funding, particularly for the vital small and medium-sized enterprises (SME) sector, which plays a crucial role in economic growth and job creation. On the ground there is recognition for the dialogues aimed at fostering synergies between the project to build business resilience for sustainable and inclusive growth financed through a loan of the government, financed by BADEA and implemented by UNDP, with the active participation of the IsDB, World Bank, and AfDB. This project aims to strengthen the resilience of the private sector, especially SMEs, to the consequences of COVID-19 and other external shocks. This support to the post-COVID recovery is key for the structural transformation of the Cameroonian economy.[23]

Furthermore, the development of a digital tool to effectively gather and disseminate information about the diverse funding and partnership opportunities is currently underway, promising to enhance access for Cameroonian SMEs.

Conclusion

In terms of an overview of the current work, the systematic sharing of lessons learned for effectively engaging with international financial institutions is successful within the various United Nations coordination bodies, such as the Program Management Group, UN Results Groups and the United Nations Country Team in Cameroon.[24] It is vital for fostering continuous improvement and impactful partnerships.

This success is hinged on the role of the UN Resident Coordinator's Office which is maintaining regular communication with the international finance institutions to gather and synthesise their feedback, share information about funding opportunities and calls for proposals and even raise awareness on potential partnership weaknesses.

Regular discussions in the Program Management Team and the African Development Bank provided opportunities

to share the lessons learned during Program Management Team meetings, UN Results Groups meetings, and the UN Country Team retreat. This strategic engagement by the United Nations system with the international financial institutions alongside the government, as part of the Funding Compact implementation, is an indispensable cornerstone of achieving effective and sustainable development outcomes in Cameroon.

Endnotes

1 In alphabetical order the Food and Agricultural Organization (FAO), International Fund for Agricultural Development (IFAD), International Labour Organization (ILO), International Organization for Migration (IOM), Office of the United Nations High Commissioner for Refugees (UNHCR), UN Women, UNICEF, United Nations Development Programme (UNDP), United Nations Industrial Development Organization (UNIDO), United Nations Office for Project Services (UNOPS), United Nations Population Fund (UNFPA), World Food Programme (WFP) and the World Health Organization (WHO).

2 Visit https://khpc.cm/en for more information on this partnership.

3 United Nations Cameroon, '*UN Cameroon 2024 Annual Results Report*', April 2025, p. 6, https://cameroon.un.org/sites/default/files/2025-04/UN%20Cameroon_2024%20Annual%20Results%20Report%20F.pdf, accessed on 17 June 2025.

4 Institut Nationaldela Statistique Annuaire Statistiquedu Cameroun, 'Chapitre 3: CARACTERISTIQUES DE LA POPULATION', Edition 2019 online at https://www.scribd.com/document/712395728/0chapitre-3-Caracteristiques-de-La-Population, accessed in June 2025.

5 Republic of Cameroon, National institute of Statistics, 'Troisieme enquete sur l'emploi et le secteur informel au Cameroun (EESI3), Rapport Principal', (Yaoundé-Cameroun: National institute of statistics, 2023), https://www.scribd.com/document/681707435/EESI3-Rapport-principal-Secteur-Informel-VA

6 International Telecommunications Union, Data Hub Connectivity, Individuals using the internet in Cameroon, online at https://datahub.itu.int/data/?e=CMR&i=11624, accessed in May 2025.

7 Afam Co / World Bank, 'Cameroon's journey toward affordable, reliable, and universal electricity access for all', 16 January 2025, online, https://www.worldbank.org/en/news/feature/2025/01/16/cameroon-journey-toward-affordable-reliable-and-universal-electricity-access-for-all.

8 Caisse Autonome d'Amortissement, *Portant loi de finances de la République du Cameroun pour l'exercice 2025 (Containing the Finance Law of the Republic of Cameroon for the financial year 2025)*, online at https://caa.cm/wp-content/uploads/2025/03/loi_n_2024_013_du_23_12_2024-web.pdf, accessed in May 2025.

9 OECD/AUC/ATAF, 'Revenue Statistics in Africa 2024: Facilitation and Trust as Drivers of Voluntary Tax Compliance in Selected African Tax Administrations', (Paris: OECD Publishing, 2024), online at www.oecd.org/en/publications/revenue-statistics-in-africa-2024_78e9af3a-en.html, accessed in June 2025.

10 Busness in Cameroon, 'CFA1.7 Trillion in Suspicious Financial Flows in Cameroon in 2023, Up 180%', 07 October 2024, online at https://www.businessincameroon.com/public-management/0710-14209-cfa1-7-trillion-in-suspicious-financial-flows-in-cameroon-in-2023-up-180, accessed in May 2025.

11 International Labour Organization, ILOSTAT 'Camoroon Country Profile', online at https://ilostat.ilo.org/data/country-profiles/, accessed in June 2025.

12 Le Bulletin du Patronat, Le Livre Blanc de l'Economie Camerounaise, l'impératif industriel du Cameroun, GICAM, Edition No 80, November 2020, online at https://legecam.cm/wp-content/uploads/2024/05/numero-80-decembre-2020-small.pdf, accessed in June 2025.

13 Islamic Development Bank, 'FAO and Islamic Development Bank Strengthen Partnership to Transform Agrifood Systems', 13 February 2025, online at https://www.isdb.org/news/fao-and-islamic-development-bank-strengthen-partnership-to-transform-agrifood-systems, accessed in June 2025.

14 United Nations Population Fund (UNFPA), 'UNFPA Regional Director Reiterates Commitment to Curb Maternal Deaths to Cameroon's Minister of Public Health', 3 December 2024, online at https://cameroon.unfpa.org/en/news/unfpa-regional-director-reiterates-commitment-curb-maternal-deaths-cameroons-minister-public, accessed in June 2025.

15 United Nations Children's Fund, 'UNICEF Welcomes KfW Development Bank Grant to Support Nutrition Programmes in Cameroon', 22 April 2025, online at https://cameroon.unfpa.org/en/news/unfpa-regional-director-reiterates-commitment-curb-maternal-deaths-cameroons-minister-public, accessed in June 2025.

16 Ministry of Economy, Planning and Regional Development of Cameroon (MINEPAT), 'Coopération Cameroun–Arabie Saoudite: Plus de 21 milliards de FCFA pour la reconstruction du Nord-Ouest et du Sud-Ouest', 10 May 2023, online at https://minepat.gov.cm/fr/2023/05/10/cooperation-cameroun-arabie-saoudite-plus-de-21-milliards-de-fcfa-pour-la-reconstruction-du-nord-ouest-et-du-sud-ouest/, accessed on 17 June 2025.

17 Food and Agriculture Organization of the United Nations (FAO), 'Cérémonie de lancement des activités de la FAO dans le cadre du Projet d'urgence de lutte contre la crise alimentaire (PULCCA)', 30 Septermber 2024, online at https://www.fao.org/cameroun/actualites/detail/C%C3%A9r%C3%A9monie-de-lancement-des-activit%C3%A9s-de-la-FAO-dans-le-cadre-du-Projet-d-urgence-de-lutte-contre-la-crise-alimentaire-(PULCCA)/fr, accessed on 17 June 2025.

18 Ministry of Economy, Planning and Regional Development of Cameroon (MINEPAT), *Coopération Cameroun–Arabie Saoudite: Plus de 21 milliards de FCFA pour la reconstruction du Nord-Ouest et du Sud-Ouest*, 10 May 2023, https://minepat.gov.cm/fr/2023/05/10/cooperation-cameroun-arabie-saouditeplus-de-21-milliards-de-fcfa-pour-lareconstruction-du-nord-ouest-et-du-sudouest/ (accessed 17 June 2025).

19 timesnews2, 'post-covid-19-support-cameroon-govt-arab-bank-united-nations-devt-programme-revamp-smes-with-usd-21million-project' 29 September 2022, online at https://timesnews2.info/post-covid-19-support-cameroon-govt-arab-bank-united-nations-devt-programme-revamp-smes-with-usd-21million-project/, accessed in June 2025.

20 World Health Organization, 'Ten years of blood safety in the WHO African Region. (Brazzaville: WHO Regional Office for Africa, 2025), online at https://iris.who.int/handle/10665/381090?search-result=true&query=ten+years&scope=&rpp=10&sort_by=score&order=desc, accessed in June 2025, Licence: CC BY-NC-SA 3.0 IGO.

21 UNFPA Cameroon, 'UNFPA Regional Director reiterates commitment to curb maternal deaths to Cameroon's Minister of Public Health', 03 December 2024, online at https://cameroon.unfpa.org/en/news/unfpa-regional-director-reiterates-commitment-curb-maternal-deaths-cameroons-minister-public, accessed in June 2025.

22 UNICEF Cameroon, 'Programme Health & HIV', online at https://www.unicef.org/cameroon/what-we-do/health-hiv, accessed in June 2025.

23 Based on internal processes and official communication from the UN Resident Coordinator's Office in Cameroon at the time of writing in May 2025.

24 This information was collated and verified from meeting minutes of the United Nations Coordination groups in Cameroon.

The UN Funding Compact in practice: Country-level lessons and reflections

By Marijana Markotić Andrić and Sergiy Prokhoriv

Marijana Markotić Andrić is a Programme Manager at the Dag Hammarskjöld Foundation. Her work focuses on strengthening the financing of the United Nations Development System and promoting more effective, transparent, and sustainable multilateral funding models. She brings more than 13 years of experience working with peace and development issues with the United Nations Development Programme in areas of justice and security, and crisis prevention and recovery in South-East Europe and South and Central Asia regions. She holds a Master of Science in Peace and Conflict Research studies from the Department of Peace and Conflict Research at Uppsala University, Sweden as well as a master's degree in Disaster Risk Reduction Studies.

Sergiy Prokhoriv is a Programme Manager at the Dag Hammarskjöld Foundation focusing on ways to advance the effectiveness and efficiency of UN Development System through improving quality and availability of funding. He brings more than 14 years of experience working on social, behavioural and environmental change in the areas of health, nutrition, education, violence prevention and social policy. He holds a master's degree in European Affairs from Lund University and a master's degree in Communication for Development from Malmö University, Sweden.

Introduction

In recent years, global attention has increasingly turned to the shrinking pool of official development assistance.[1] As the primary source of international development finance, official development assistance plays a critical role in the economic development and welfare of developing countries. Yet, growing fiscal pressures, shifting political priorities, and rising inward-focused national agendas have led to a steady decline in both the volume and predictability of official development assistance. As a result, the United Nations Development System (UNDS) is being called upon to deliver more ambitious results with fewer and less flexible resources, exposing severe vulnerabilities in how the system is financed and sustained.

Compounding this challenge is the UN's continued dependence on a relatively small number of major donors. This over reliance creates a fragile financial foundation, leaving the multilateral system vulnerable to political shifts and budgetary volatility in donor capitals. As highlighted in chapter one of this report, and confirmed by forward-looking projections, the overall trend points to a stagnation or even further decline in development assistance.[2]

Amid this constrained landscape, much of the debate centres on the quantity of funding available. Yet in times of austerity, the funding quality, predictability, flexibility, and alignment with system-wide priorities are just as critical. In this context, the UN Funding Compact, an agreement focused on making funding for UN development activities predictable and flexible, becomes increasingly important.

As stated in General Assembly Resolution 71/243, the Funding Compact was launched in 2019 and revitalised in 2024.[3] It represents commitment to a shared responsibility between Member States and the UN with the primary aim of securing predictable and flexible financing for UN development initiatives in support of the 17 Sustainable Development Goals (SDGs).[4]

To this end, the Foundation has been conducting a qualitative assessment to explore the effectiveness of the Funding Compact implementation at the country level. The process included carrying out over 70 interviews with government representatives, UN agencies, international financial institutions and Member States in 19 countries across Africa, Europe, Pacific region and South America between February 2024 and March 2025.[5]

Methodology and limitations

Due to the complexity of the Funding Compact implementation at the country level, a qualitative research design was chosen to accommodate its multidimensionality and context-specific nature.

The qualitative assessment took the form of semi-structured interviews with respondents working with the Funding Compact at UN Country Team and Member State level. To maintain ethical integrity and encourage candid feedback all study participants were offered anonymity, and the results were scrubbed of all personal attributions.

Similar to research in other policy domains, data on institutional practices and reform dynamics is difficult to quantify and often constrained by availability. A qualitative approach allows for deeper insight into the underlying drivers, barriers, and perceptions. While this method provides a more nuanced understanding of stakeholder experiences, it also limits the opportunity to generalise the findings.[6]

The selection of the country cases for this study was carried out in close collaboration with the UN Development Coordination Office, using selective sampling to ensure diversity across key dimensions.

The countries were identified based on geographic balance, the income level according to World Bank classification, the humanitarian versus development contexts, and the size of the UN presence.[7] The UN Regional Development Coordination Office, in turn, made the initial selection and connected the Dag Hammarskjöld Foundation to the relevant UN Country Teams. Within each country, the Resident Coordinator's Office facilitated the selection of interview participants from three key stakeholder groups: large and small UN entities and agencies, government counterparts responsible for development or humanitarian funding, and donors or international financial institutions where applicable.

While this selective sampling strategy allows for rich, context-specific insights, it does introduce potential selection bias, as the sample is not statistically representative of all UNCTs globally.[9]

As Collier and Mahoney (1996) highlight, selection bias is a common concern in qualitative research, particularly when drawing broader conclusions from a non-random sample.[10] To mitigate this, the researchers are transparent about the logic and limitations of the approach and refrained from overgeneralising findings.

The value of this study lies in the depth and diversity of perspectives gathered through semi-structured interviews, which offer important qualitative insights into the implementation of the Funding Compact in varied contexts.

The findings of the assessment are grouped in the following five sections: awareness of the Funding Compact; implementation of mutual commitments; joint funding instruments; transparency and visibility; and private sector partnerships.

The concluding section contains a few recommendations that might be useful for the UNDS and for Member States to consider for improving the quality of development funding available.

Key findings

Awareness of the Funding Compact

The interviewees generally demonstrated limited awareness of the Funding Compact. However, most acknowledged that they had been working on various aspects of the Funding Compact, often without explicitly connecting their efforts to the Compact itself.

Several respondents noted that the Funding Compact was formulated and signed at headquarters level, which contributed to limited familiarity with its specifics among field staff. All interviewees emphasised the key role of Resident Coordinator's Offices in increasing awareness — particularly by highlighting Funding Compact issues during UN country-level events.

Implementation of mutual commitments

The Funding Compact outlines mutual commitments by Member States and the UNDS, yet several challenges remain in realising these obligations. Interviewees highlighted that specific internal regulations often constrain participation of the donors in pooled funding. In addition, the lack of transparency, reporting difficulties and donor visibility were cited as a key reason why some donors prefer bilateral, earmarked funding or even turn to international financial institutions instead of the UN system.

Some respondents referenced that donors sometimes find bilateral earmarked funding easier to manage in terms of reporting and coordination. Bilateral earmarked funding has been mentioned as a way to bypass the sometimes-complex Resident Coordinator's Office function in charge of joint programming, as well as getting exclusive visibility and clear understanding of the donors' contributions to development work.

Most of the interviewees noted that showcasing the impact of joint programming and pooled funding as well as improvement of coordination between UN agencies and improvement of donor visibility may make the donor community much more inclined to participate in pooled funding initiatives.[11]

It has been noted by some interviewees that demonstrating a high degree of effectiveness and efficiency by the UNDS can greatly encourage donors to provide more funding and diversify its quality.

A well-coordinated, joint UN resource mobilisation strategy was identified by a few interviewees as a potential tool to enhance funding advocacy and donor engagement.

Joint funding instruments

Joint funding instruments, such as pooled funding, were repeatedly mentioned as a great way to make reporting and coordination for donors easier and ensure that the work on development leads to great sustainable results. Particularly when pooled funding consists of softly earmarked funding and is organised in a well-coordinated and transparent way with the focus on collective results rather than individual agency achievements.

In this case, the respondents also said that it helps to avoid donor fatigue due to multiple requests from UN agencies, especially in situations when there are slightly overlapping mandates.

Some interviewees noted that donors may get discouraged from participating in pooled funding initiatives if there is a lack of coordination between participating UN agencies.

They also lifted that larger UN agencies reported being reluctant to engage in pooled funding processes, particularly when the funding amounts were low or rigidly earmarked. In such cases, agencies often preferred bilateral channels that promised more substantial and direct funding with fewer coordination challenges.

The inclusion of host governments by the Resident Coordinator and the UNDS in funding advocacy and capacity development efforts was emphasised as essential. However, respondents stressed that government involvement should be context sensitive, particularly in situations where the weak capacity of governments create risks of fund mismanagement, potentially jeopardising future donor collaboration.

It was noted that participating in pooled funding initiatives sometimes is seen as a resource- and time-consuming activity for UN agencies that may not result in large enough amounts of funding comparatively to bilateral earmarked funding.

Pooled funding was occasionally perceived by UN agencies as resource- and time-intensive, especially when the expected financial returns were limited compared to bilateral earmarked funding. In this context, the Resident Coordinators' role is critical – not only in advocating for pooled funding but also in ensuring a transparent, inclusive process that builds trust among all stakeholders. Clear and consistent communication from the Resident Coordinator was seen as crucial to reduce donor preference for bilateral routes due to perceived inefficiencies or inter-agency competition with slightly overlapping mandates.

Some respondents also noted that UN agencies may need to sometimes accept the coordinating role of the Resident Coordinator and actively support their coordination efforts with other agencies in such a way that it can contribute to the overall effectiveness of the development work.

While broad themes such as peacebuilding and humanitarian support were commonly used to anchor pooled funding efforts, some interviewees expressed a need for more targeted and specific funding instruments.

Another important insight lifted related to the influence of performance metrics for agency heads – who are often evaluated based on the amount of funding mobilised – thereby incentivising a preference for hard earmarked contributions.

Partnerships with international financial institutions were reported to be seen as an underutilised opportunity where the UN could increase both the volume and quality of development funding by engaging in joint planning efforts. Similarly, non-Organisation for Economic Cooperation and Development (non-OECD) donors – particularly China – were identified as key actors offering less conditional, more flexible funding in some regions.

Transparency and visibility

Most of the interviewees mentioned that Resident Coordinators have the capacity to play an important role and often do so in organising effective, inclusive and transparent coordination between UN agencies and the donor community to jointly advocate for as well as implement flexible funding opportunities.

Further prioritising of open and transparent coordination by the Resident Coordinator might be one of the next steps required to improve effectiveness of funding availability and quality. It can also contribute to the effectiveness of development work and may lead to an increase in funding.

It was also noted that sharing some information on Resident Coordinator expenses can help improve interagency understanding of the Resident Coordinators' funding needs for effective work.

Well-implemented donor visibility and inclusivity has been repeatedly named by the interviewees among the most important factors encouraging donors to provide more

flexible funding. Thus, ensuring that donors feel visible and included in programming was seen as a key enabler for increased support of pooled funding initiatives.

Private sector partnerships

Partnerships with the private sector were repeatedly mentioned as a potential area for diversifying funding for development as well as for increasing its flexibility. Currently more efforts are necessary to increase the share of private sector funding available for the UNDS and joint work and cooperation are extremely important for this.

It was also noted that private sector engagement is context dependent and that the type of business often defines the level of engagement with the development-related actors. These types of partnerships tend to work better with socially responsible companies.

Conclusion and recommendations

The implementation of the UN Funding Compact at the country level reveals both promise and persistent challenges. While its principles are widely supported in theory, awareness gaps, operational barriers, and competing interests often hinder full realisation on the ground.

Insights from this qualitative assessment across the diverse country contexts pointed to several recurring themes. This included the need for improved awareness, stronger mutual accountability, more effective coordination including on joint funding instruments, greater transparency, and the strategic engagement of non-traditional funding partners.

To strengthen the Funding Compact implementation and enhance the quality and availability of development funding, the following recommendations are proposed:

Strengthen the role of the Resident Coordinator

- Ensuring that Resident Coordinator Offices operate transparently and inclusively, distributing funding fairly and advocating effectively for joint initiatives.
- Building the Resident Coordinators' capacity to mediate between agencies, donors, and governments, especially in fragile or low-capacity contexts.
- Supporting the Resident Coordinators' efforts to invest in training at the country level to raise awareness of the Funding Compact among UN field staff, host governments, and local development partners.
- Resident Coordinator Offices to serve as a coordination mechanism, avoiding the creation of an additional layer of competition within the UN Country Team. Its primary role should be to enable coherence, alignment, and joint delivery across agencies.
- Resident Coordinators should not replace the leadership roles of individual agency heads, who play a critical part in sectoral dialogue and programmatic leadership at the country level. Instead, a well-functioning Resident Coordinator complements agency leadership.

Improve coordination and incentives

- The UNDS should develop and implement joint UN resource mobilisation strategies at country level to streamline donor engagement and reduce fragmentation.
- The UNDS should revisit the performance metrics for agency leadership to reward collaboration and support for pooled funding, not just total funds mobilised.

Broaden the funding base

- The UNDS should engage non-OECD donors and international financial institutions through structured dialogue and co-creation of programming to tap into more diversified and less conditional funding.
- The UNDS should invest in private sector partnerships, particularly with socially responsible enterprises, by identifying shared goals and piloting joint initiatives.

Improve transparency and donor visibility

- Resident Coordinators should publicly communicate results and resource flows, including pooled and core funding impacts and Resident Coordinator Office expenditures, to build trust among stakeholders.
- The UNDS should ensure that donors are acknowledged and have meaningful involvement throughout the program cycle to maintain their engagement in flexible funding mechanisms.

Endnotes

1 OECD, 'International aid falls in 2024 for first time in six years, says OECD', Press release, 16 April 2025, https://www.oecd.org/en/about/news/press-releases/2025/04/official-development-assistance-2024-figures.html, accessed on 5 May 2025.

2 Seek Development, 'Tracking Progress, Empowering Change', Donor Tracker brings together the most reliable and up-to date quantitative data with qualitative insights to bring you comprehensive analyses of the largest OECD DAC donors available at https://donortracker.org, accessed on 29 April 2025.

3 General Assembly Resolution 71/243 on the quadrennial comprehensive policy review of operational activities for development of the UN system, 2019: funding compact, https://unsdg.un.org/funding-compact#:~:text=With%20six%20Member%20States%20commitments,and%20more%20efficient%20and%20streamlined, accessed on 30 April 2025.

4 United Nations Sustainable Development Group, 'About Funding Compact', online, https://shorturl.at/HR3Ox, accessed on 30 April 2025.

5 The selected countries: Afghanistan, Barbados, Brazil, Cabo Verde, Chile, Dominican Republic, Gambia, Guatemala, Indonesia, Kenya, Liberia, Moldova, Montenegro, Papua New Guinea, Rwanda, Somalia, South Africa, Sri Lanka and Uruguay.

6 Karen Brounéus, 'In-depth Interviewing The process, skill and ethics of interviews in peace research' In Understanding Peace Research, by Kristine Hoglund and Magnus Oberg, 130-145. (London and New York: Routledge, 2011).

7 Eric Metreau, Kathryn Elizabeth Young, And Shwetha Grace Eapen, 'World Bank country classifications by income level for 2024-2025', 01July 2024, https://blogs.worldbank.org/en/opendata/world-bank-country-classifications-by-income-level-for-2024-2025, accessed on 30 April 2025.

8 In this study, the reference to the UN at the country level uses 'entity' and 'agency' interchangeably.

9 David Collier and James Mahoney, 'Insights and Pitfalls: Selection Bias in Qualitative Research', World Politics, Vol. 49, No. 1, Oct 1996, pp. 56–91, (Baltimore: The Johns Hopkins University Press, 1996), https://www.researchgate.net/publication/228163160_Insights_and_Pitfalls_Selection_Bias_in_Qualitative_Researc

10 Ibid.

11 United Nations, Multi-Partner Trust Fund Office, 'UN pooled funding key concepts and terms', online. https://mptf.undp.org/page/un-pooled-funding-key-concepts-and-terms, accessed on 30 April 2025.

Acronyms and Abbreviations

ADB	Asian Development Bank
AFD	French Development Agency (Agence française de développement)
AfDB	African Development bank
AFPs	Agencies, Funds and Programmes
ASG	Assistant Secretary-General (United Nations)
BMZ	Federal Ministry for Economic Cooperation and Development (German)
CAFI	Central African Forest Initiative
CBPF	Country-based Pooled Funds supporting humanitarian action
CEB	Chief Executives Board for Coordination (UN System)
CERDI	Centre d'Etudes et de Recherches sur le Développement International
CERFAM	Regional Centre of Excellence against Hunger and Malnutrition
CGIAR	Consultative Group on International Agricultural Research Fund
COVID-19	Corona Virus Disease 2019
CTBTO	Comprehensive Nuclear-Test-Ban Treaty Organization
DAC	Development Assistance Committee
DDR	disarmament, demobilisation and reintegration
DESA	Department of Economic and Social Affairs (United Nations)
DPPA	Department of Political and Peacebuilding Affairs (United Nations)
DSS	Department of Safety and Security (United Nations)
ECOSOC	Economic and Social Council
ERP	Enterprise Resource Planning
EU	European Union
FAO	Food and Agriculture Organization
FCV	Fragility, Conflict and Violence
FfD	Financing for Development Conference
FTC	Financial Tracking System
FTS	Financial Tracking Service
GAVI	Global Alliance for Vaccines and Immunization
GDP	gross domestic product
GEF	Global Environment Facility
GEM	Gender Equality Marker
GNI	gross national income
GPEDC	Global Partnership on Effective Development Cooperation
HDP	Humanitarian-Development-Peace
HLCM	High-Level Committee on Management (Chief Executives Board)
IAEA	International Atomic Energy Agency

IARC	International Agency for Research on Cancer
IATI	International Aid Transparency Initiative
IBRD	International Bank for Reconstruction and Development
ICAO	International Civil Aviation Organization
ICC	International Criminal Court
IDA	International Development Association
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
IFF	Illicit Financial Flows
IFI	international financial institution
ILO	International Labour Organization
IMF	International Monetary Fund
IMO	International Maritime Organization
INFF	Integrated National Financing Framework
IOM	International Organization for Migration
IPMR	Integrated Planning, Management and Reporting
IPSAS	International Public Sector Accounting Standards
IRA	Immediate Response Account
IRAF	Infrastructure Resilience Accelerator Fund
IRMCT	International Residual Mechanism for Criminal Tribunals
ISA	International Society for Automation
IsDB	Islamic Development Bank
ITC	International Trade Centre
ITLOS	International Tribune for the Law of the Sea
ITU	International Telecommunication Union
KFW	KfW Development Bank
LDC	least developed country
MDB	multilateral development bank(s)
MDTF	multi-donor trust fund(s)
MINUJUSTH	Mission for Justice Support in Haiti (UN)
MINUSCA	Multidimensional Integrated Stabilization Mission in the Central African Republic (UN)
MINUSMA	Multidimensional Integrated Stabilization Mission in Mali (UN)
MINUSRO	Mission for the Referendum in Western Sahara (UN)
MINUSTAH	Stabilization Mission in Haiti (UN)
MONUSCO	Organization Stabilization Mission in the Democratic Republic of the Congo (UN)
MOPAN	Multilateral Organization Performance Assessment Network
MPTF	Multi-Partner Trust Fund
MPTF Office	Multi-Partner Trust Fund Office
NGO	Non-governmental organisation
OAD	Operational activities for development
OCT	Office of Counter-Terrorism
ODA	Official development assistance
ODA	Office for Disarmament Affairs
OECD	Organisation for Economic Co-operation and Development

OECD-CRS	Organisation for Economic Co-operation and Development Creditor Reporting System
OECD-DAC	Organisation for Economic Co-operation – Development Assistance Committee
OHCHR	Office of High Commissioner for Human Rights
OPCW	Organisation for the Prohibition of Chemical Weapons
PAHO	Pan American Health Organization
PBF	Peacebuilding Fund
PBSO	Peacebuilding Support Office
PLENT	Platform for Equal and Non-Transferable Parental Leaves
PRA	Prevention and Resilience Allocation
QCPR	Quadrennial Comprehensive Policy Review
REDD	Reducing Emissions from Deforestation and Forest Degradation
RHPFWCA	Regional Humanitarian Pooled Fund for West and Central Africa
SDG	Sustainable Development Goal(s)
Sida	Swedish International Development Cooperation Agency
SIDS	Small Island Developing States
SME	small and medium-sized enterprise(s)
SOFF	Systematic Observation Financing Facility
SRHR	sexual and reproductive health and rights
TOSSD	Total Official Support to Sustainable Development
UN	United Nations
UN CERF	United Nations Central Emergency Response Fund
UN Women	United Nations entity for gender equality and the empowerment of women
UN-DPO	United Nations Department of Peace Operations
UN-HABITAT	United Nations Human Settlements Programme
UN-OCHA	United Nations Office for the Coordination of Humanitarian Affairs
UN-SWAP	United Nations System-Wide Action Plan
UNAIDS	United Nations Programme on HIV and AIDS (Joint)
UNAMID	African Union–UN Hybrid Operation in Darfur
UNCCD	United Nations Convention to Combat Desertification
UNCDF	United Nations Capital Development Fund
UNCT	United Nations Country Team
UNCTAD	United Nations Trade and Development
UNDESA	United Nations Department of Economic and Social Affairs
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRR	United Nations Office for Disaster Risk Reduction
UNDS	United Nations development system
UNDSS	United Nations Department of Security Services
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNICRI	United Nations Interregional Crime and Justice Research Institute

UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNITAID	Unitaid is a global health agency
UNITAR	United Nations Institute for Training and Research
UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency for Palestine Refugees
UNSD	United Nations Statistics Division
UNSDCF	United Nations Sustainable Development Cooperation Framework
UNSDG	United Nations Sustainable Development Group
UNSG	United Nations Secretary-General
UNSMS	United Nations Security Management System
UNSOM	United Nations Assistance Mission in Somalia
UNSOS	United Nations Support Office in Somalia
UNSSC	United Nations System Staff College
UNTourism	United Nations Tourism
UNU	United Nations University
UNV	United Nations Volunteers programme
UPU	Universal Postal Union
VISC	Voluntary Indicative Scale of Contributions
WB	World Bank
WFP	World Food Programme
WHO	World Health Organization
WHR	Window for Host communities and Refugees
WIPO	World Intellectual Property Organisation
WMO	World Meteorological Organisation
WPS	Women, Peace and Security
WTO	World Trade Organization

Dag Hammarskjöld Foundation

Dag Hammarskjöld Foundation

The Dag Hammarskjöld Foundation is a non-governmental organisation established in memory of the second Secretary-General of the United Nations. The Foundation aims to advance dialogue and policy for sustainable development, multilateralism and peace.

www.daghammarskjold.se

UN Multi-Partner Trust Fund Office

Multi-Partner Trust Fund Office

The Multi-Partner Trust Fund Office (MPTFO) is the United Nations centre of expertise on pooled funding instruments. Hosted by the UN Development Programme, it provides fund design and administration services to multi-stakeholder coalitions working toward sustainable development, including the UN system, governments and non-governmental partners. Commemorating 20 years in 2024, the Office has administered pooled funds in more than 130 countries, with a cumulative portfolio of US$ 20 billion, supporting programmes led by more than 50 participating UN organisations.

Visit **www.FinancingUN.Report** for the latest data and articles on financing of the United Nations Development System.

'Financing the UN Development System: Managing Unprecedented Times' is the 11th edition in the Financing the United Nations Development System series, offering a comprehensive overview of financial trends and flows across the UN system and the UN Development System (UNDS).

It is underpinned by the availability and utilisation of high-quality, disaggregated data to inform evidence-based policymaking, enhance accountability, build public trust, and foster international cooperation.

Part One analyses funding sources, allocation patterns, and emerging challenges to enhance transparency, support informed decision-making, and contribute to a more coherent and predictable financing landscape in support of the 2030 Agenda. It provides a detailed analysis of funding trends from 2010 to 2023, with preliminary data from 2024.

Part Two, The Marketplace of ideas, features expert contributions that explore innovative approaches to improving the quality of development funding. These insights highlight global conditions and propose ways to build a more resilient and effective financing ecosystem for multilateral cooperation.

Presented is an analysis showing a decline in UN system funding between 2022 and 2023, with this trend persisting in preliminary data for 2024. This is taking place against a worrying decline in official development assistance in 2024, expected to continue into 2025.