Dag Hammarskjöld Foundation

UN Multi-Partner Trust Fund Office

Financing the UN Development System

Keeping the Promise

September 2026

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Introduction

‘It is no news to anybody, but we sense it in different degrees, that our world of today is more than ever before one world. The weakness of one is the weakness of all, and the strength of one – not the military strength, but the real strength, the economic and social strength, the happiness of people – is indirectly the strength of all.’

Dag Hammarskjöld[1]

Keeping the Promise is the latest edition of the Financing the United Nations Development System series. Drawing on high-quality, disaggregated data, it provides a comprehensive overview of funding trends and flows across the UN system, supporting evidence-based policymaking, accountability, transparency, public trust, and international cooperation.

Part One examines funding sources, allocation patterns, and emerging challenges, with the aim of supporting informed decision-making and contributing to more coherent and predictable funding arrangements for implementation of the 2030 Agenda. Covering recent trends across the UN system, it incorporates preliminary data for 2025.

Part Two, the Marketplace of ideas, brings together expert contributions examining the conditions shaping UN financing and exploring approaches to improving the quality of funding. Collectively, the articles consider how the UN system can build more resilient, effective and sustainable financing in a period of exceptional pressure.

Previous editions have highlighted a growing sense of urgency, driven by the escalating climate crisis, increasingly complex armed conflicts, deepening geopolitical divisions and distrust, and widening inequalities in income, wealth and opportunity. That urgency is even more acute in 2026. The gap between global needs and the resources available to address them is reaching alarming levels, while the multilateral system is simultaneously under pressure in terms of political support, legitimacy and funding.

Yet even in times of crisis, and perhaps especially then, there are opportunities for reflection, change and transformation. The collective nature of the United Nations’ work means that its success depends on the active support and meaningful collaboration of Member States first and foremost, together with civil society, the private sector, academia, parliamentarians and other stakeholders through inclusive engagement and partnerships.

These realities frame the central theme of this 12th edition: *Keeping the Promise*. The title reflects where the world stands today: at a critical juncture, facing financial and political choices with profound implications for people, planet and prosperity.

The United Nations system can play a crucial role in responding to these challenges if it is equipped with adequate and appropriate forms of funding. Other political and institutional decisions will also be necessary; this report focuses specifically on how funding affects the effectiveness of the UN system.

The financing pressures summarised on the following pages give urgency to this question. They point not only to declining resources, but also to the quality, predictability and concentration of funding, and to the importance of strengthening cooperation rather than competition within the UN system.

The past year marked two significant milestones for the United Nations; the challenge in 2026 is to translate those commitments into action. In July 2025, world leaders adopted the Sevilla Commitment: a renewed global financing framework building on the 2002 Monterrey Consensus, the 2008 Doha Declaration, the 2015 Addis Ababa Action Agenda and the Pact for the Future. The Sevilla Commitment seeks to accelerate progress towards 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, particularly in developing countries.

The United Nations also marked its 80th anniversary in 2025. In March, the Secretary-General launched the UN80 Initiative to strengthen the organisation's impact and operational effectiveness. At the same time, more predictable, high-quality funding in line with the UN Funding Compact remains essential to the UN's ability to deliver. Both will require leadership, political action and renewed commitment to the UN Charter from all partners.

Against this backdrop, Member States have a unique opportunity to rally behind *our* United Nations, deliver on the Sustainable Development Goals, and advance the principles of the UN Funding Compact, including by strengthening the quality funding that underpins it.

The choice is ours to keep the promise.

Executive Summary

Financing the UN Development System: Keeping the Promise is the 12th edition of the annual Financing the UN Development System report series. It continues in its core mission of providing an in-depth overview of how the United Nations (UN) system and UN development system (UNDS) is financed and how its resources are allocated. Readers can access the full report in digital format, previous editions, and the underlying datasets at www.FinancingUN.Report.

Part One of the report examines the revenue and expenses of both the UN system and the UNDS, based on the most up-to-date official data sources. Chapter 1 focuses on how the UN is funded, by whom, and through which financing instruments. Chapter 2 examines UN expenses and their distribution across UN entities, functions, geography, country income levels, as well as their alignment with the Sustainable Development Goals (SDGs). Chapter 3 outlines the efforts of the UN System Chief Executives Board for Coordination (CEB) Secretariat to improve the quality of system-wide financial data reported to the CEB.

Part Two of the report takes a broader perspective, emphasising the need for quality funding to achieve quality results and the urgency of protecting and investing in global public goods. The perspectives of country-level practitioners, academics, UN representatives, and others provide a sense of prevailing challenges and opportunities.

Chapter 1: How is the UN funded?

The first section of Chapter 1 examines total revenue. In nominal terms, the UN system's total revenue increased by approximately 1%, from US$ 67.6 billion in 2023 to US$ 68.3 billion in 2024.

When measured in 'real terms' (Figure 3; constant 2023 prices, accounting for changes in price and exchange rate levels), however, this modest nominal revenue increase translates into an overall decrease of 1%. This marks the first time since 2010 that revenue in constant values has declined for two consecutive years, following a 12.8% real-term decrease in 2023, and confirms the downward trend identified in last year's report. The CEB's projections present an even more dramatic trajectory: revenue is expected to decline by a further 21% by 2027, leaving total revenue, in real terms, below its 2015 level (Figure 1).

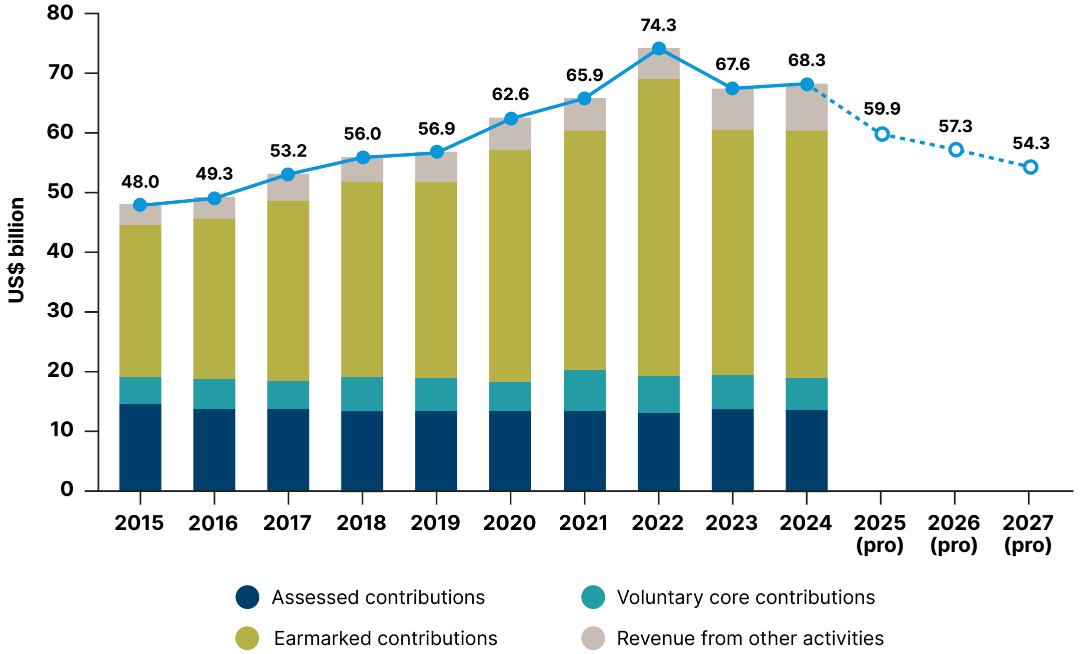
A period of marked growth in UN revenues since 2015—driven by responses to global challenges ranging from the climate crisis and the COVID-19 pandemic to conflicts in Ukraine, Gaza, and elsewhere—has come to a clear halt, with the trend now reversing even as global needs intensify.

The second section of Chapter 1 examines funding across UN entities. Table 1 presents a breakdown of 2024 revenue by financing instrument and reporting UN entity. The list of five entities that accounted for the largest shares of the UN system revenue in 2024 remains unchanged from 2023: the World Food Programme (WFP: US$ 10.4 billion), the United Nations Children's Fund (UNICEF: US$ 8.6 billion), the UN Secretariat (US$ 7.6 billion), the United Nations Department of Peace Operations (UN-DPO: US$ 6.8 billion) and the United Nations Development Programme (UNDP: US$ 5.3 billion).

The UN system's ability to function depends not only on the volume of funding but also on its quality. The UN system is financed through four types of financing instruments: assessed contributions, voluntary core contributions, earmarked contributions, and revenue from other activities. In terms of how individual entities are funded, there is a high level of variation, with peacekeeping (UN-DPO) funded almost entirely from assessed contributions, and entities of the UN development system (such as WFP, UNICEF, and UNDP) receiving most of their funding through earmarked contributions.

Funding of the UN system, 2015–2024 (official data) and 2025–2027 (projected) (US$ billion)

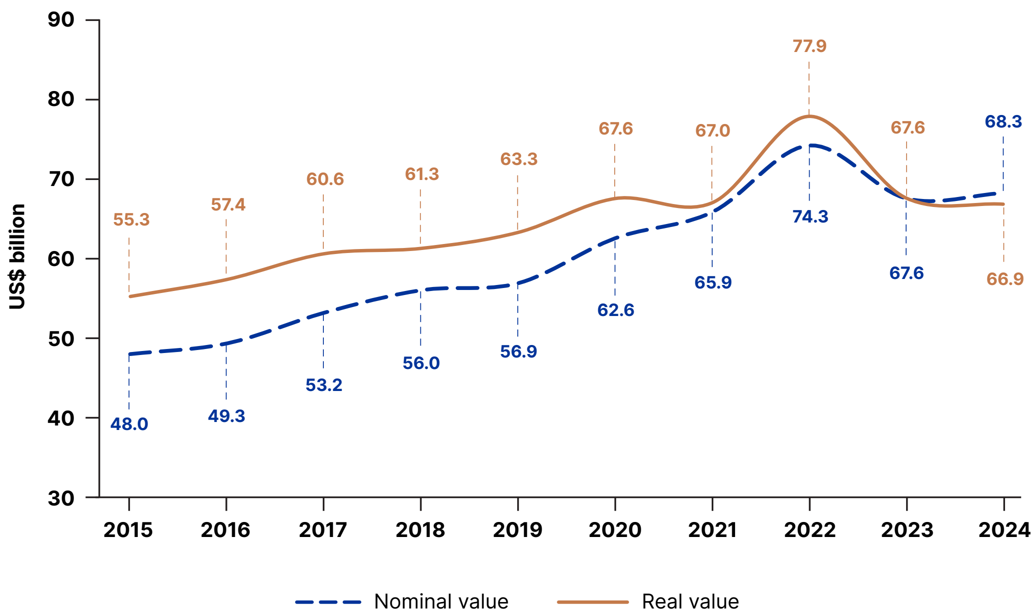
(Figure 1 from Part One)



Source: see page 112

UN system funding, 2015–2024: Nominal values at current prices and real values at constant 2023 prices (US$ billion)

(Figure 3 from Part One)

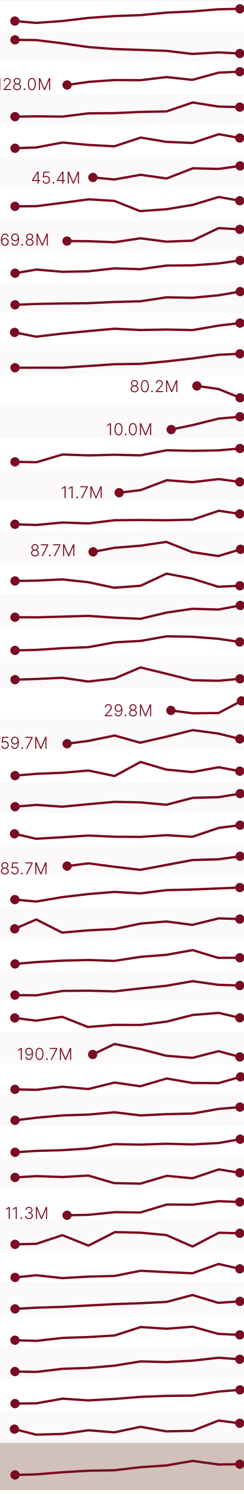


Source: see page 112

UN system revenue, by entity and financing instrument, 2024 and 2015–2024 (US$ million)

(Table 1 from Part One)

Entity	2024 Assessed	2024 Voluntary core	2024 Earmarked	2024 Revenue from other activities	2024 Total revenue	2015–2024
UN Secretariat	3,305	210	3,036	1,088	7,639	5.5B 7.6B
UN-DPO	6,296		348	155	6,799	8.8B 6.8B
CTBTO	134		6	12	153	128.0M 152.5M
FAO	510	39	1,762	10	2,320	1.3B 2.3B
IAEA	441		269	44	754	617.9M 754.3M
IARC	25	0	27	5	57	45.4M 57.4M
ICAO	80		100	44	224	197.0M 223.5M
ICC	190		15	4	210	169.8M 209.6M
IFAD		497	272	231	999	315.1M 999.3M
ILO	480	16	436	117	1,050	639.0M 1.1B
IMO	45		25	26	95	72.0M 95.1M
IOM	92	25	3,368	224	3,709	1.6B 3.7B
IRMCT	57			8	65	80.2M 64.8M
ISA	9	0	1	3	13	10.0M 12.9M
ITC	43	2	125	8	178	70.6M 177.7M
ITLOS	12	3	1	0	17	11.7M 16.6M
ITU	145		24	47	215	175.9M 215.5M
OPCW	80		14	1	94	87.7M 93.9M
PAHO	104	11	200	880	1,195	1.4B 1.2B
UN Tourism	16	0	18	4	37	23.7M 36.9M
UN Women	11	98	381	31	520	319.0M 520.5M
UNAIDS		144	82	5	231	225.9M 230.9M
UNCCD	9		50	2	61	29.8M 61.0M
UNCDF		1	88	14	103	59.7M 102.5M
UNDP		493	4,185	650	5,327	4.8B 5.3B
UNEP	232	70	654	122	1,078	656.0M 1.1B
UNESCO	349	59	412	96	917	742.5M 916.7M
UNFCCC	41	1	74	15	130	85.7M 130.5M
UNFPA		231	1,317	192	1,740	1.0B 1.7B
UN-HABITAT	16	6	180	25	227	177.5M 227.4M
UNHCR	50	586	3,938	162	4,736	3.6B 4.7B
UNICEF		1,215	6,914	482	8,612	5.0B 8.6B
UNIDO	82		205	33	320	333.8M 320.5M
UNITAID		126	30	27	183	190.7M 182.8M
UNITAR		0	62	3	65	25.4M 65.3M
UNODC	37	6	455	79	577	275.2M 576.7M
UNOPS				1,569	1,569	683.3M 1.6B
UNRWA	71	563	699	44	1,377	1.2B 1.4B
UNSSC		5	15	2	22	11.3M 21.8M
UNU		46	25	45	115	63.3M 114.9M
UPU	43		26	28	97	69.9M 96.8M
WFP		609	9,126	638	10,373	4.9B 10.4B
WHO	470	277	2,376	49	3,172	2.5B 3.2B
WIPO	20		17	519	556	385.4M 556.4M
WMO	77	2	33	8	121	79.5M 120.8M
WTO	226		22	6	254	241.5M 254.2M
Total	**13,798**	**5,344**	**41,408**	**7,757**	**68,307**	**48.0B 68.3B**



i) Values are rounded and slight differences in totals may occur. ii) Values shown as zero in the table represent amounts below $ 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 119

Flexible core resources—particularly assessed and voluntary core contributions—can be deployed more strategically and effectively to support UN programming countries. They also enable the UN system to adapt and reallocate resources during crises, as demonstrated during the COVID-19 pandemic. Despite these benefits, UN funding overall remains highly earmarked to specific programmes and projects.

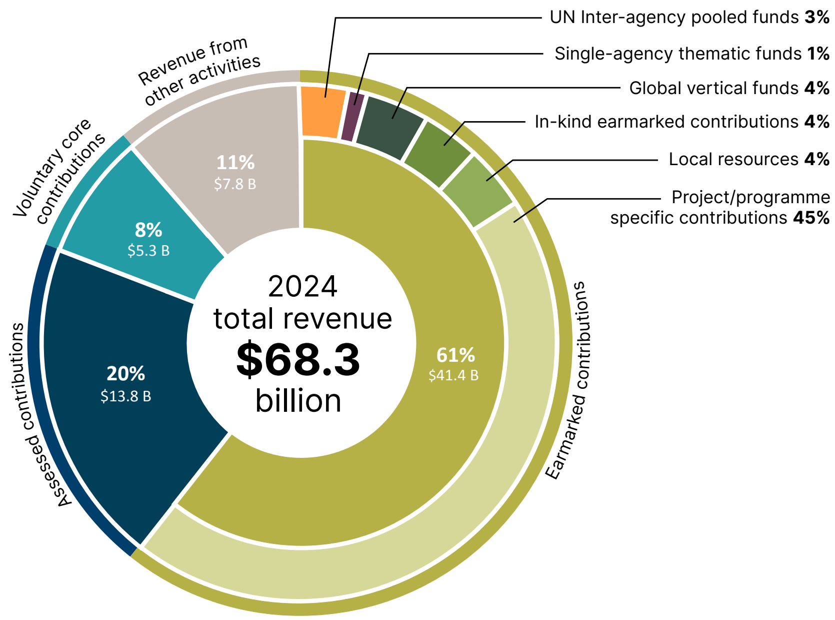
As in previous years, a small number of UN entities accounted for most voluntary core contributions. UNICEF received the highest volume of voluntary core funding at US$ 1.2 billion, including contributions from governments and unearmarked funds provided by UNICEF National Committees. WFP followed with US$ 609 million, while the UN Refugee Agency (UNHCR) reported US$ 586 million, the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) US$ 563 million, the International Fund for Agricultural Development (IFAD) US$ 497 million, and UNDP US$ 493 million. Together, these six UN entities received nearly three-quarters (74%) of the UN system's voluntary core resources.

Earmarked funding is also voluntary and provided at contributors' discretion, but its allocation is guided by donor preferences, such as geographic focus, thematic priorities or expected outcomes. Earmarked funding is not inherently negative and has played an important role in expanding the UN system's resource base. Member States value such funding for the control, visibility and results orientation it provides. Like voluntary core funding, earmarked funding is subject to change at a contributor's discretion, creating challenges for predictability, planning and efficacy. In 2024, as in the previous four years, earmarked resources (US$ 41.4 billion) accounted for more than 60% of all resources received by the UN system.

Figure 5 presents the funding of the UN system by financing instrument, disaggregating earmarked contributions to illustrate the spectrum of earmarking, from tightly specified project-level funding to broader pooled arrangements that can enhance scale, flexibility, risk tolerance and interagency collaboration. Project- or programme-specific contributions continue to dominate, amounting to US$ 30.6 billion in 2024. Figure 6, meanwhile, provides both an outlook for

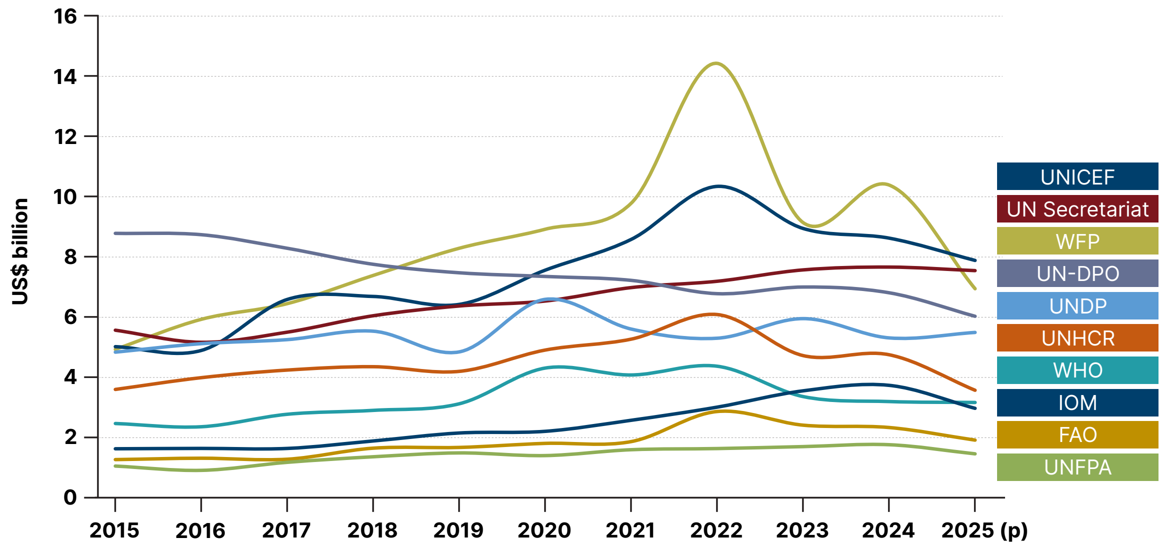
Funding of the UN system by financing instrument, 2024 (US$ billion)

(Figure 5 from Part One)



Source: see page 112

Total revenue of select UN entities, 2015–2025 (US$ billion, 2025 preliminary)
(Figure 6 from Part One)



Source: see page 112

2025 and highlights the volatility resulting from the predominance of earmark funding for relevant entities.

The third section of Chapter 1 examines who funds the UN. In 2024, 70% of funding came directly from governments, with an additional 17% coming from multilateral institutions, also largely government-funded. Although the overall share of government funding remained stable, the share from OECD-DAC[1] governments increased from 55% in 2023 to 57% in 2024, while the portion from non-OECD-DAC governments fell slightly over the same period, from 14% to 13%.

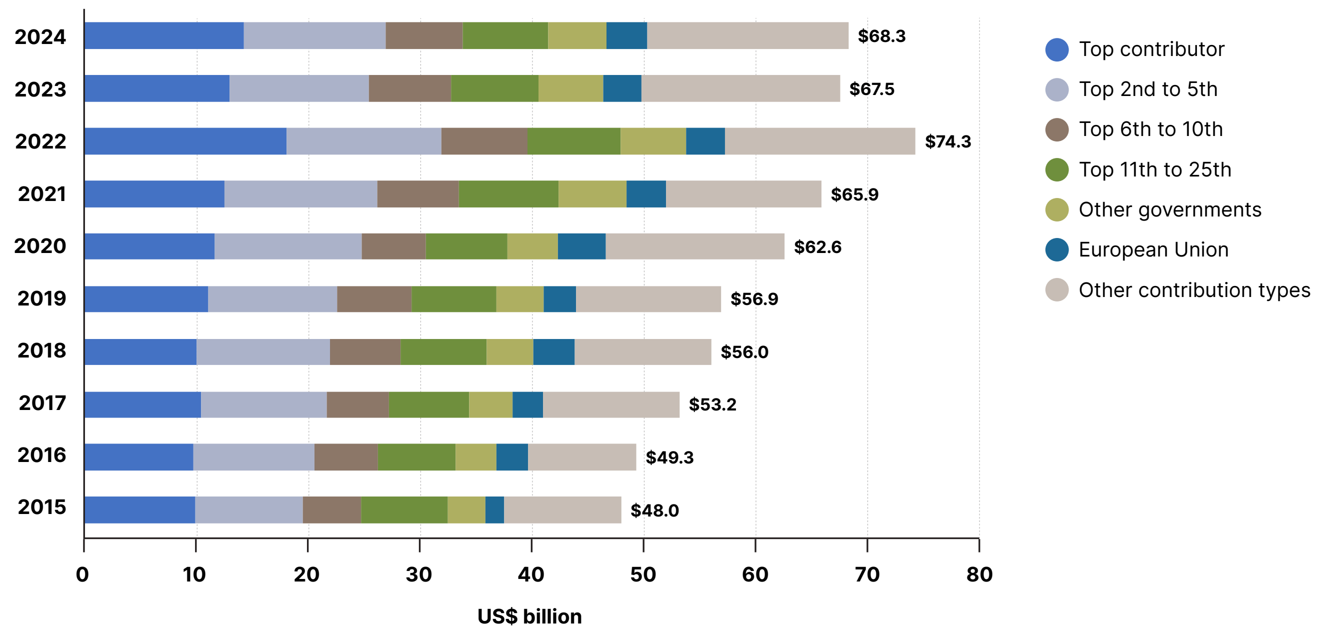
Figure 8 illustrates how the distribution of total UN system revenue among contributors has evolved since 2015. UN funding remains highly concentrated, with the top five Member State contributors providing nearly 40% of total UN system revenue in 2024 and the top ten providing just under 50%. This concentration leaves the UN system vulnerable to shifts in the political or fiscal priorities of contributors. The United States maintained its position as the largest contributor to the UN in 2024, while Germany, Japan, and the United Kingdom have consistently ranked among the top five contributors since 2015. Measured as a proportion of gross national income (GNI), contributions from only two Member States reached at least 0.1%: Norway (0.27%) and Germany (0.10%).

Other significant contributors include the European Union (5% of total 2024 revenue, or US$ 3.6 billion) and other multilateral institutions, notably the international financial institutions (IFIs; 12%, US$ 8 billion).

The fourth section of Chapter 1 focuses specifically on the UNDS and its funding 'composition'. The UNDS encompasses entities that promote humanitarian assistance and sustainable development. Together, their work is referred to as UN Operational Activities for Development (UN OAD). Despite its name, UN OAD includes both 'development assistance' and 'humanitarian assistance' activities. Figure 13 presents the 2024 revenues of both the UN system and the UNDS, disaggregated by financing instrument. In 2024, close to two-thirds of UN system revenue was directed towards development and humanitarian assistance: contributions to UN OAD came to US$ 45.2 billion, or 66% of total UN system revenue, marginally lower than in 2023 (US$ 45.6 billion).

UN system funding by Member States and other contributors, 2015–2024 (US$ billion)

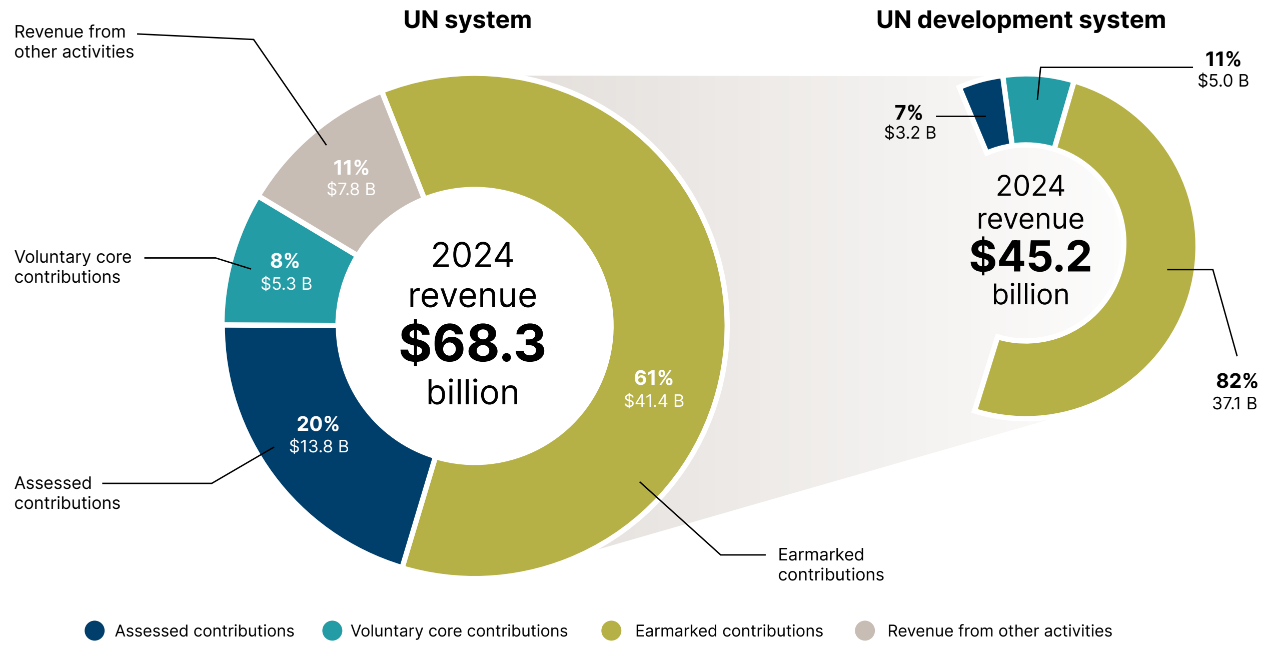
(Figure 8 from Part One)



Source: see page 113

Funding of the UN system and UN development system by financing instrument, 2024 (US$ billion)

(Figure 13 from Part One)



Source: see page 114

The 'composition' of funding refers to both the contributors and the distribution of contributions across revenue instruments. In Figure 16, these comprise core funding, as discussed above, and three types of earmarked funding: inter-agency pooled funds, single-agency thematic funds, and other earmarked funds. This funding mix, in turn, shapes the extent to which UN entities can plan and deliver results predictably.

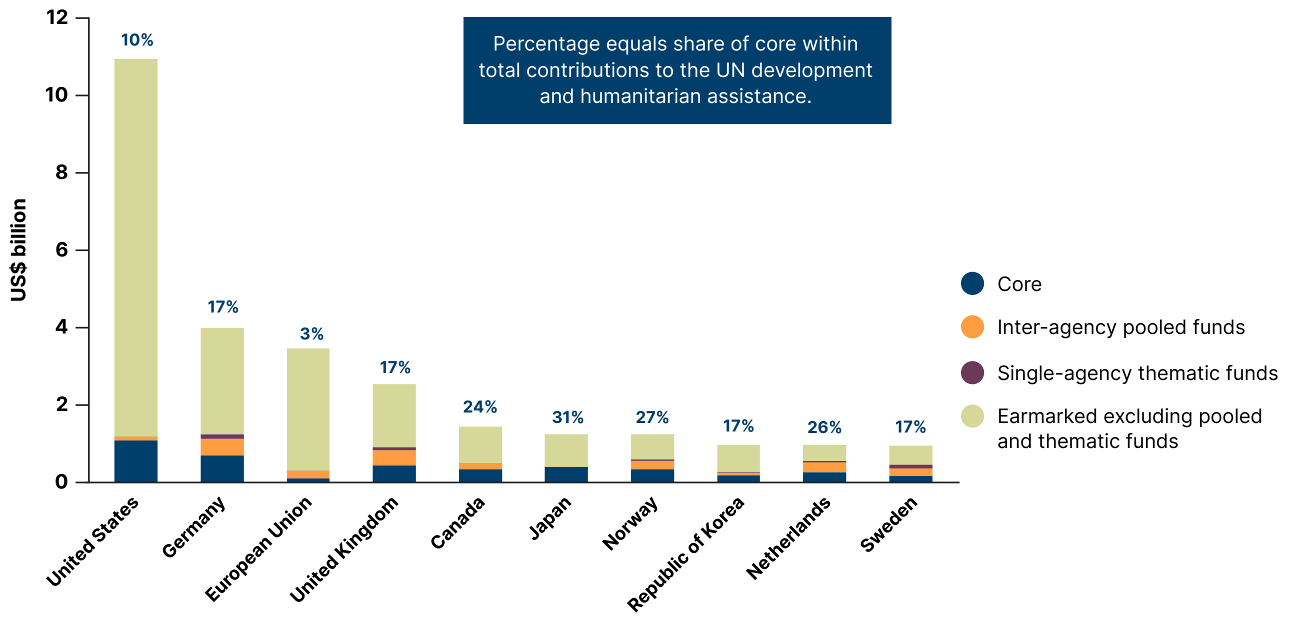
The top ten OECD-DAC contributors together provided 61% of overall UN OAD funding in 2024 (making UN OAD even more concentrated than UN system revenue), with the mix of financing instruments varying between contributors (Figure 16). Only Japan provided more than 30% of its funding as core resources in 2024, a notable target of both the 2019 and 2024 iterations of the UN Funding Compact. Canada, the Netherlands, and Norway 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 constraints.

Figure 17, conversely, illustrates the top ten non-OECD-DAC Member States by total UN OAD contributions. In panel (A) of this figure, the ranking includes local resources – which are provided by countries for the purposes of implementing their own national development plans – while in panel (B), they are excluded. In both cases, China is the largest contributor to UN OAD, providing more than US$ 600 million. When local resources are included, Argentina, Colombia, and Honduras all rank among the top ten non-OECD-DAC partners contributing to UN OAD, highlighting the interest of some Member State of the Americas in supporting local development through the UNDS's.

The fifth section of Chapter 1 focuses on UN inter-agency pooled funds, disaggregated by development and humanitarian assistance. As seen in Figure 20, nominal contributions doubled between 2016 and 2021, from US$ 1.7 billion to US$ 3.4 billion. Both 2022 and 2023, however, saw declines

Funding composition for UN development and humanitarian assistance: Top OECD-DAC contributors, 2024 (US$ billion)

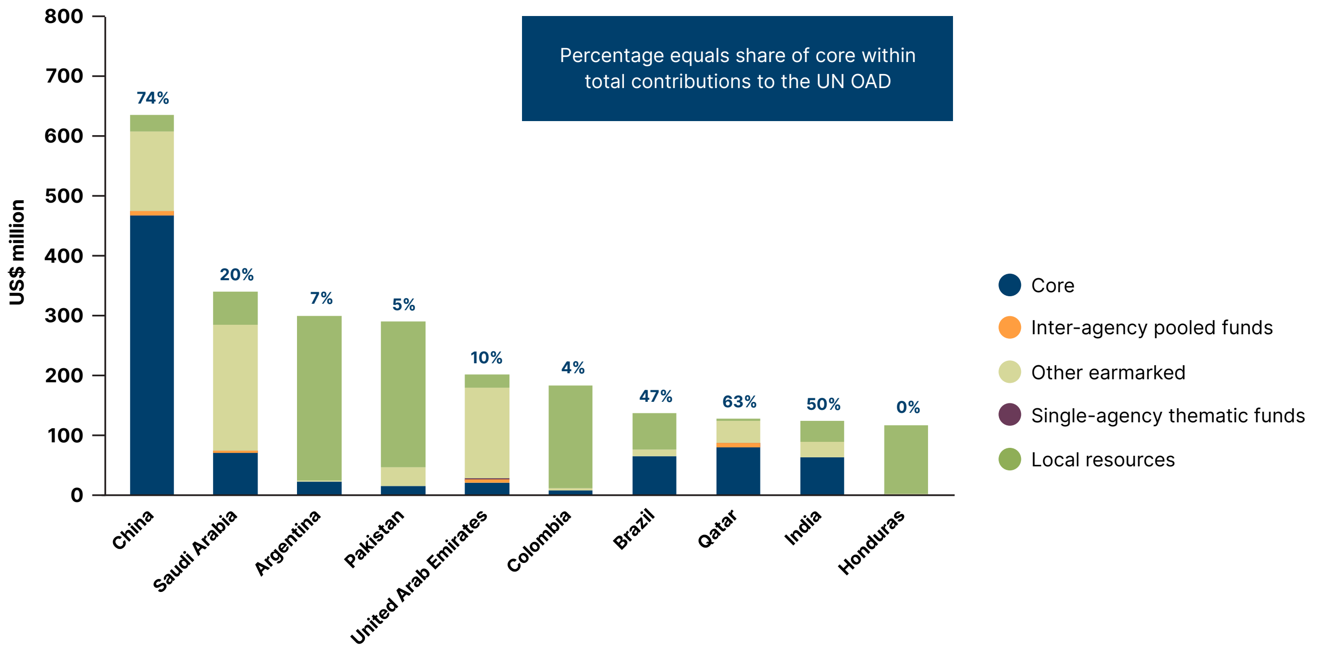
(Figure 16 from Part One)



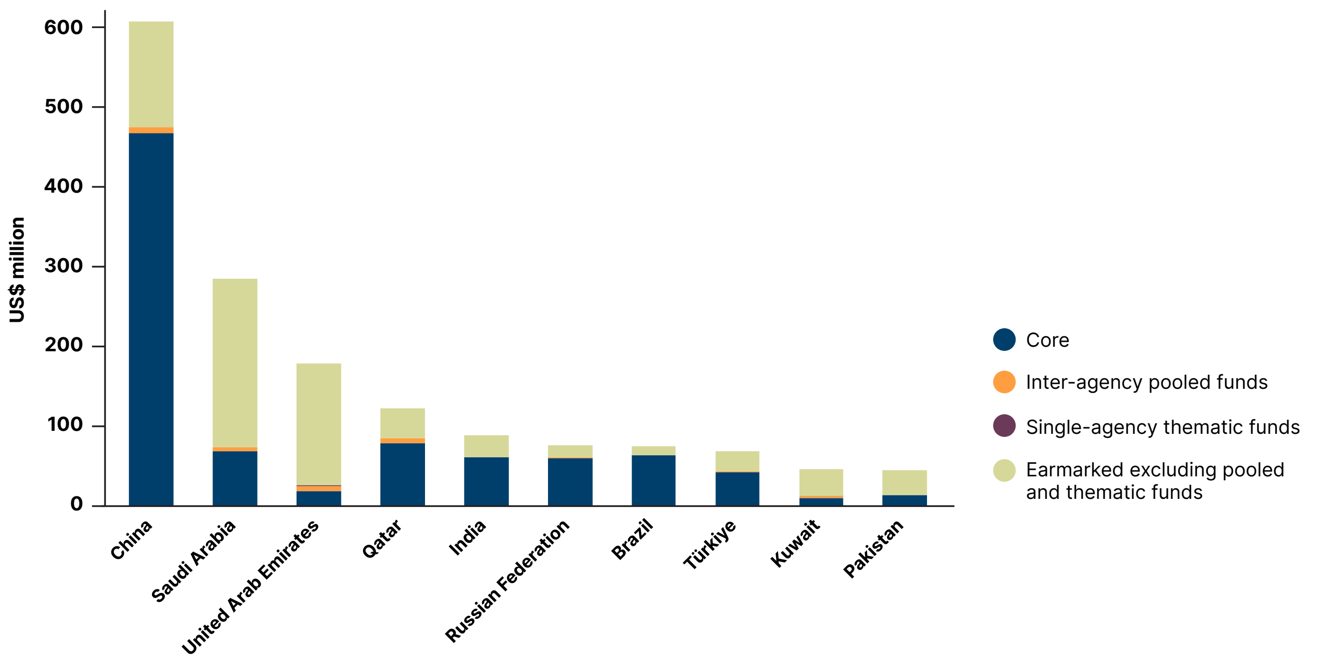
Source: see page 114

Funding composition for UN development and humanitarian assistance: Top non-OECD-DAC contributors, 2024 (US$ million)
(Figure 17 from Part One)

(A) Including local resources



(B) Excluding local resources



Source: see page 114

in contributions, with only a marginal increase in 2024 to US$ 3 billion.

In 2024, humanitarian funds totalled US$ 1.8 billion, or 61% of all the contributions received by UN inter-agency pooled funds, reflecting a longer trend of pooled funding being used to quickly and flexibly respond to emerging humanitarian needs.

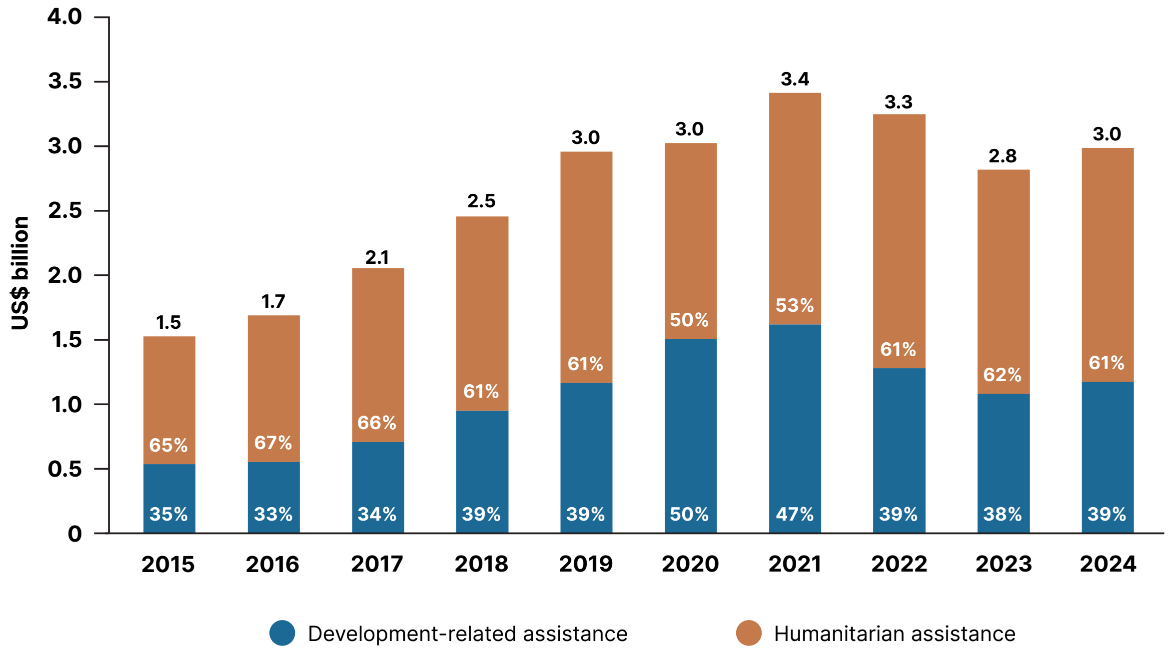
Funding for development-related pooled funds rose from US$ 551 million in 2016 to a high of US$ 1.6 billion in 2021, before declining to US$ 1.2 billion in 2024, making up the remaining 39% of pooled fund contributions for the year. Multi-Partner trust funds (MPTFs), the principal type of development-related pooled fund, accounted for 70% of this US$ 1.2 billion in 2024 and included flagship UN initiatives such as the Secretary-General's Peacebuilding Fund and the Joint SDG Fund.

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 agreed in the 2024 Funding Compact – also showed marginal improvement, from 11.1% in 2023 to 12.4% in 2024. This remains well below the target of 30% by 2027.

The sixth and final section of Chapter 1 contextualizes UN funding with a perspective on broader 'official development assistance' (ODA) funding flows. Between 2019 and 2023, net ODA from OECD-DAC Member States rose more than 38% in real terms, driven by funding earmarked for crisis response. After five consecutive years of growth, ODA fell 8.5% in 2024, to US$ 212.5 billion. While this is a larger contraction than the 1% real-term reduction in UN revenues for 2024, it remains below the cumulative 14% reduction recorded since 2022.

Contributions to UN inter-agency pooled funds, 2015–2024 (US$ billion)

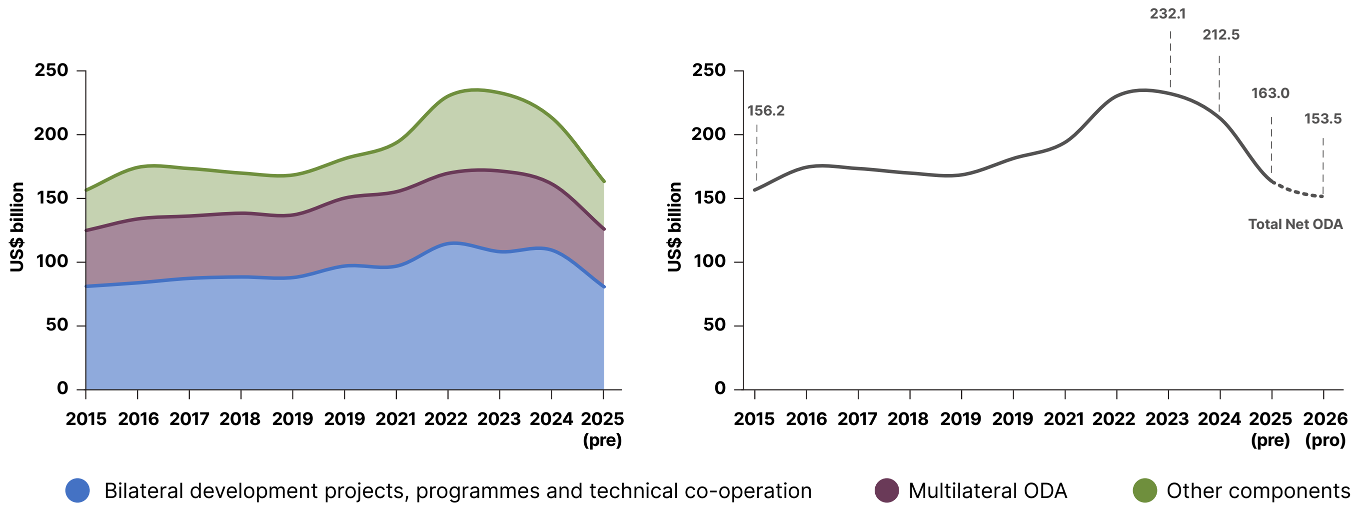
(Figure 20 from Part One)



Source: see page 115

Net ODA contributions from OECD-DAC countries, 2015–2024 (official data), 2025 (preliminary), and 2026 (projected)

(Figure 27 from Part One)



Source: see page 116

Figure 27, based on OECD data, indicates a further contraction in ODA in 2025 and projects another decline in 2026. The OECD's preliminary data for 2025 put gross ODA at US$ 174.3 billion—a measure that differs from the net ODA shown in Figure 27, as the latter adjusts gross ODA by deducting principal repayments on past loans. Preliminary 2025 ODA data indicate the largest year-on-year reduction on record, at more than 23%. In line with UN revenues, these trends are effectively reversing much of the growth of the last decade, even as humanitarian and development needs continue to rise.

Chapter 2: Where is UN funding allocated?

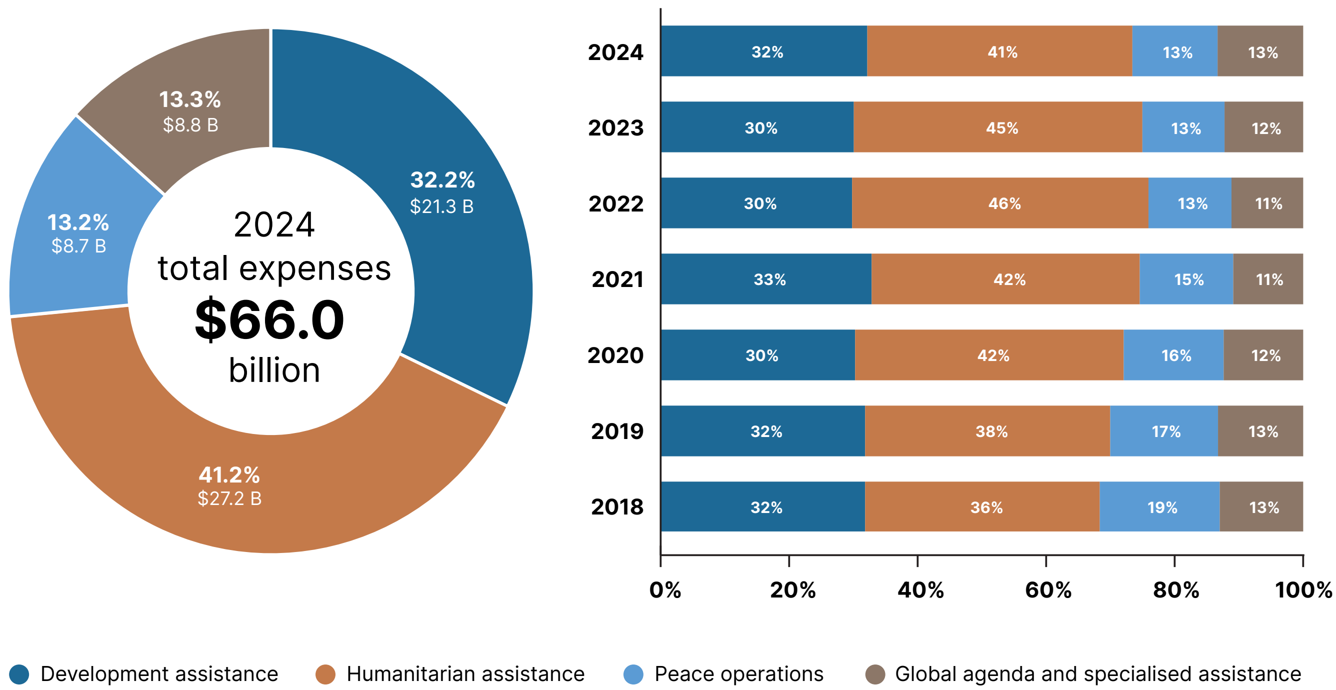
Chapter 2 examines UN expenses: how the revenue described in Chapter 1 is allocated. The first section of the chapter focuses on total expenses by function. These reached US$ 66 billion in 2024, a decrease of US$ 2.5 billion, or 4%, in nominal terms compared to 2023 (US$ 68.5 billion). Programming lags mean that revenue (US$ 68.3 billion in 2024) does not translate directly into expenses in a given year.

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 reflected in Figure 30, which illustrates the evolution of total UN expenses by four key functions: 'development assistance', 'humanitarian assistance' (which together comprise UN OAD, as discussed above), 'peace operations', and 'global agenda and specialized assistance' (essentially the normative mandates of the UN, from human rights to various conferences of the parties to conventions, such as on climate change).

Development assistance accounted for US$ 21.3 billion, representing just under one-third (32.2%) of total annual UN system-wide expenses, while humanitarian assistance came to US$ 27.2 billion, or 41.2% of expenses. The two together constitute UN OAD and amounted to US$ 48.5 billion, or 73.4% of UN expenses (a larger figure than the US$ 45.2 billion in *revenues* aligned with UN OAD in Chapter 1 because of lags in the receipt and expenditure of resources).

Expenses of the UN system by function, 2018–2024

(Figure 30 from Part One)



Source: see page 116

The other key functions, 'peace operations' and 'global agenda and specialized assistance', together constituted 26.5% of UN expenses, a proportion similar to those in 2022 and 2023.

The overall reduction in expenses from 2023 to 2024 is driven by a US$ 3.5 billion decrease in humanitarian assistance, partially offset by modest increases across the other three functions. This decrease comes in the context of historically high global humanitarian requirements (with barely half of OCHA's Global Humanitarian Appeal funded in 2024, and less than 40% funded in 2025), driven by the spiralling climate crisis and persistent conflicts.

The second section of Chapter 2 examines the distribution of expenses by UN entity. Table 5 provides a comprehensive breakdown of 2024 expenditure by entity, with the 'sparklines' (far right-hand column) showing how expenditure has evolved over time.

As noted above, humanitarian assistance accounted for US$ 27.2 billion in 2024. Three entities together accounted for two-thirds of these expenses: WFP (32%), UNHCR (18%), and UNICEF (17%). Panel (B) in Figure 33, meanwhile, indicates the aggregate decline in humanitarian expenses may well extend beyond 2024, with preliminary data showing decreases continuing into 2025 for all three of these entities.

Development assistance expenses – which amounted to US$ 21.3 billion – were somewhat less concentrated, with roughly half attributable to UNDP (22%), UNICEF (18%), and FAO (8%), and preliminary trend lines marginally more stable than for humanitarian-focused entities going into 2025 (Panel (A) in Figure 33).

The third section of Chapter 2 examines the distribution of expenses by geographic region, while the fourth section focuses on 'crisis-affected' countries, underscoring the

UN system total expenses by entity and function, 2024 and 2015–2024 (US$ million)

(Table 5 from Part One)

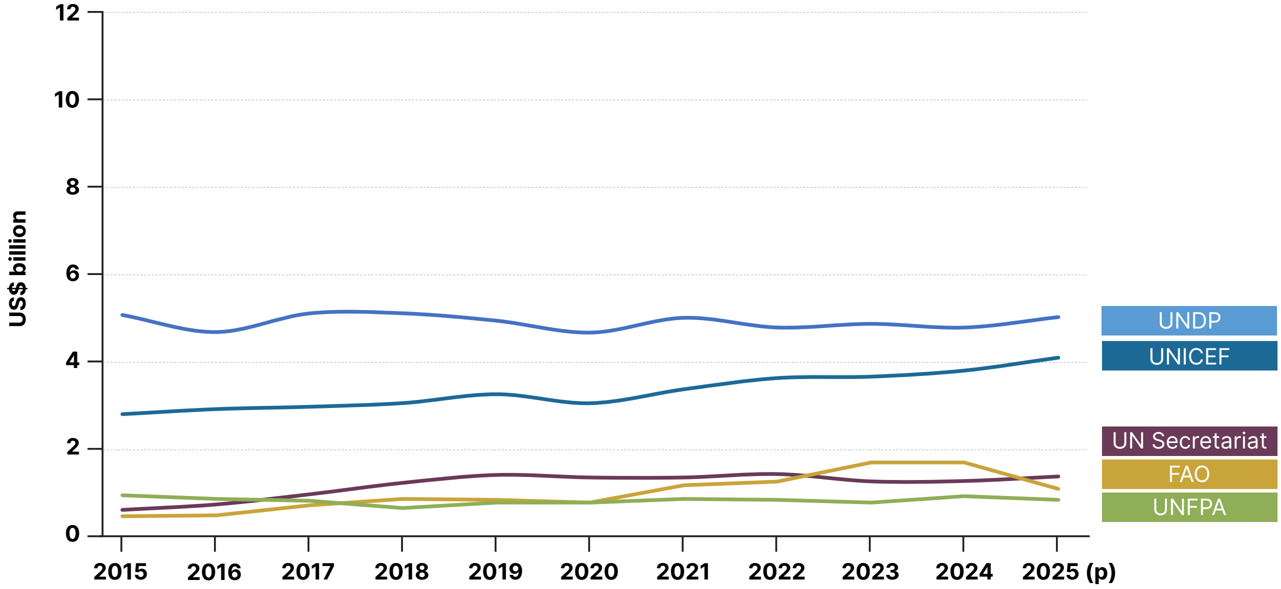
Entity	Development assistance	Humanitarian assistance	2024 Peace operations	Global agenda	Total expenditure	2015–2024
UN Secretariat	1,258	2,607	1,236	2,501	7,601	5.6B – 7.6B
UN-DPO			7,341		7,341	8.8B – 7.3B
CTBTO				134	134	124.9M – 134.0M
FAO	1,679	206		302	2,186	1.2B – 2.2B
IAEA				779	779	570.5M – 779.0M
IARC				55	55	46.5M – 55.1M
ICAO				215	215	194.8M – 214.5M
ICC				203	203	186.7M – 203.1M
IFAD	245				245	168.2M – 245.2M
ILO	489	121		249	858	658.9M – 858.2M
IMO				87	87	68.1M – 87.1M
IOM	737	2,357		578	3,673	1.6B – 3.7B
IRMCT				95	95	85.7M – 95.2M
ISA				13	13	8.3M – 12.7M
ITC	172				172	102.7M – 172.3M
ITLOS				20	20	11.9M – 19.7M
ITU	65			182	246	191.8M – 246.4M
OPCW				87	87	84.2M – 86.6M
PAHO	1,120				1,120	1.4B – 1.1B
UN Tourism				33	33	27.0M – 33.4M
UN Women	465	86		71	623	315.0M – 622.8M
UNAIDS	204				204	293.9M – 203.7M
UNCCD				40	40	18.6M – 40.1M
UNCDF	85				85	64.6M – 84.9M
UNDP	4,792	550			5,343	5.1B – 5.3B
UNEP	808				808	559.7M – 808.1M
UNESCO	594	17		238	849	762.5M – 848.7M
UNFCCC				122	122	95.4M – 122.4M
UNFPA	915	613			1,528	977.4M – 1.5B
UN-HABITAT	115	58		16	188	167.1M – 188.3M
UNHCR		4,895			4,895	3.3B – 4.9B
UNICEF	3,788	4,727			8,515	5.1B – 8.5B
UNIDO	325				325	244.1M – 325.0M
UNITAID		177			177	216.3M – 177.0M
UNITAR				57	57	23.5M – 57.4M
UNODC	485				485	278.9M – 484.8M
UNOPS	1,135	150	170	27	1,482	671.5M – 1.5B
UNRWA		1,273			1,273	1.3B – 1.3B
UNSSC	22				22	10.0M – 21.6M
UNU				80	80	74.6M – 80.5M
UPU				91	91	79.3M – 91.1M
WFP	427	8,731			9,158	4.9B – 9.2B
WHO	1,234	665		1,864	3,763	2.7B – 3.8B
WIPO	89			348	437	351.8M – 436.8M
WMO				125	125	102.5M – 124.8M
WTO	23			179	202	247.0M – 201.6M
Total	**21,270**	**27,233**	**8,747**	**8,789**	**66,039**	**48.1B – 66.0B**

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 119

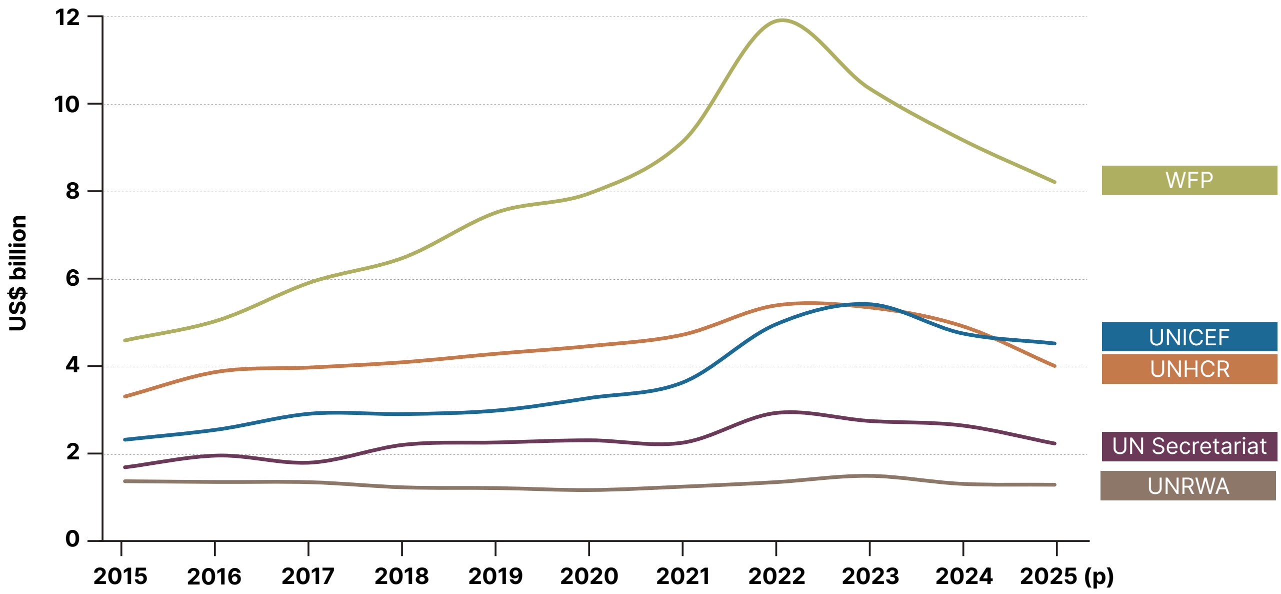
Total expenses for development and humanitarian assistance by select UN entities, 2015–2025 (US$ billion, 2025 preliminary)

(Figure 33 from Part One)

(A) Development



(B) Humanitarian



Source: see page 117

UN's capacity to 'stay and deliver'. Africa has received the largest share of UN OAD over recent years, with expenses rising from US$ 10.4 billion in 2015 to US$ 16.9 billion in 2024, and accounting for more than a third (35%) of UN OAD expenses. Humanitarian activities accounted for 62% of these expenses. The top five African recipients of UN OAD were South Sudan, Ethiopia, the Democratic Republic of the Congo, Sudan, and Somalia, each of which received more than US$ 1 billion in 2024.

The second-largest recipient region was Western Asia, which received US$ 8.2 billion, or 17% of total UN OAD expenses. Of these expenses, 79% were directed at humanitarian activities, with nearly two-thirds accounted for by the top three recipients – the State of Palestine, Yemen, and Lebanon – each receiving more than US$ 1 billion in humanitarian assistance. Asia and the Pacific, the Americas, and Europe each received 15% or less of UN OAD in 2024.

Figure 35 illustrates UN OAD and peace operations expenses in countries/areas classified as 'crisis-affected' in 2024. For the first time in this report, this graph includes all 39 crisis-affected countries/areas. Total expenses in these countries came to US$ 32 billion, accounting for nearly half the UN system's annual expenses (48%), underscoring how much of the UNDS' work is concentrated on reaching those furthest behind and most vulnerable.

The fifth section of Chapter 2 examines the distribution of expenses by country income level, while the sixth section looks specifically at the UNDS in 'Least Developed Countries' (LDCs). Figure 36 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).

Low-income countries remained the largest recipient income group, although allocations to them decreased from US$ 18.3 billion in 2023 to US$ 16.5 billion in 2024. Figure 36 underscores the role – and value – of the UN in helping Member States and other partners bring humanitarian relief and sustainable development to those furthest behind and to places where they are needed most: expenses across 26 low-income countries were only a little below the allocations to 106 middle-income countries. In a similar vein (and touched on above), 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 grown steadily since the adoption of the SDGs. After peaking at US$ 20.6 billion in 2022, this volume declined to US$ 18.5 billion in 2024. Even this critical assistance remains precarious, largely reliant on tightly earmarked funding (consistently more than 80% of resources to LDCs since 2016). The outlook of this critical support is further clouded by the prospect of continued declines in ODA volumes.

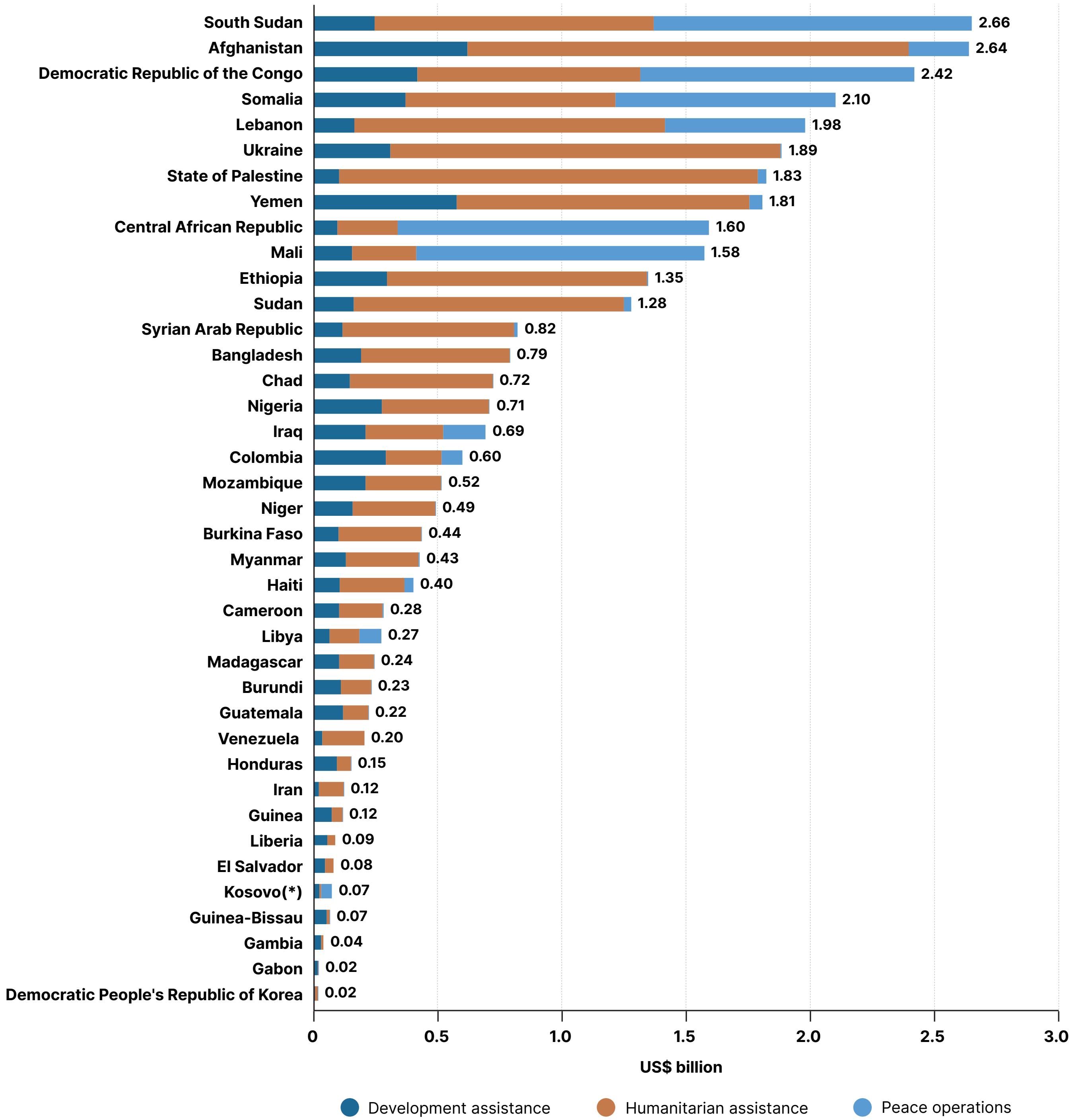
The seventh section of Chapter 2 examines allocations by SDG, as reported by the UN entities to CEB. In 2024, UN entities reported US$ 54.9 billion in allocations aligned with the SDGs, accounting for 83% of total UN system expenses of US$ 66 billion). Figure 38 illustrates how this was distributed among 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). Together, expenses linked to these three SDGs accounted for 56% of reported SDG-aligned resources.

The lowest levels of UN expenses were again, as in prior years, 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), with each receiving less than US$ 500 million in reported expenses by UN entities.

Within individual entities, the distribution of expenses across SDGs varies significantly. Specialised entities often prioritise SDGs aligned with their core mission: UN-DPO and the International Criminal Court, for instance, recorded all their expenditure against 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.

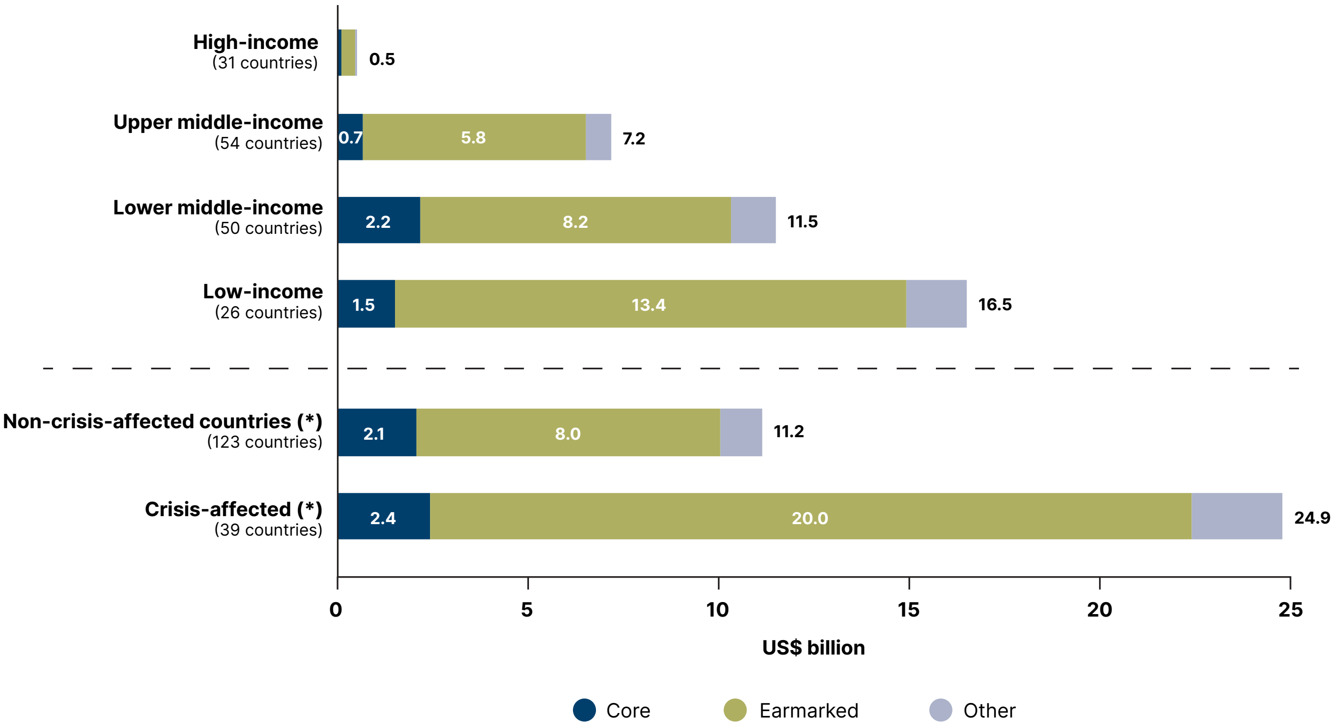
UN development, humanitarian, and peace operations expenses by crisis-affected country, 2024 (US$ billion)

(Figure 35 from Part One)



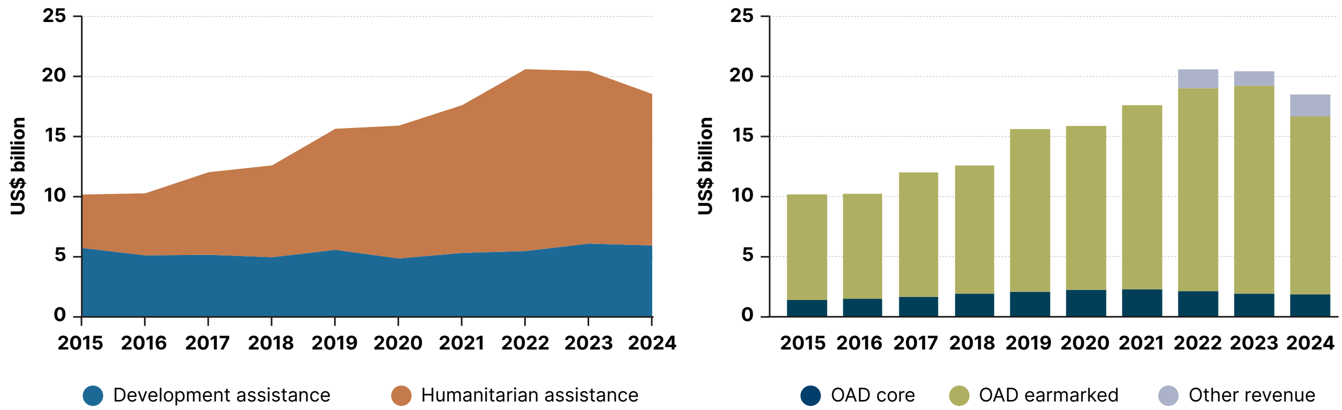
Source: see page 117

UN development and humanitarian expenses in UN programming countries by income status, 2024 (US$ billion)
(Figure 36 from Part One)



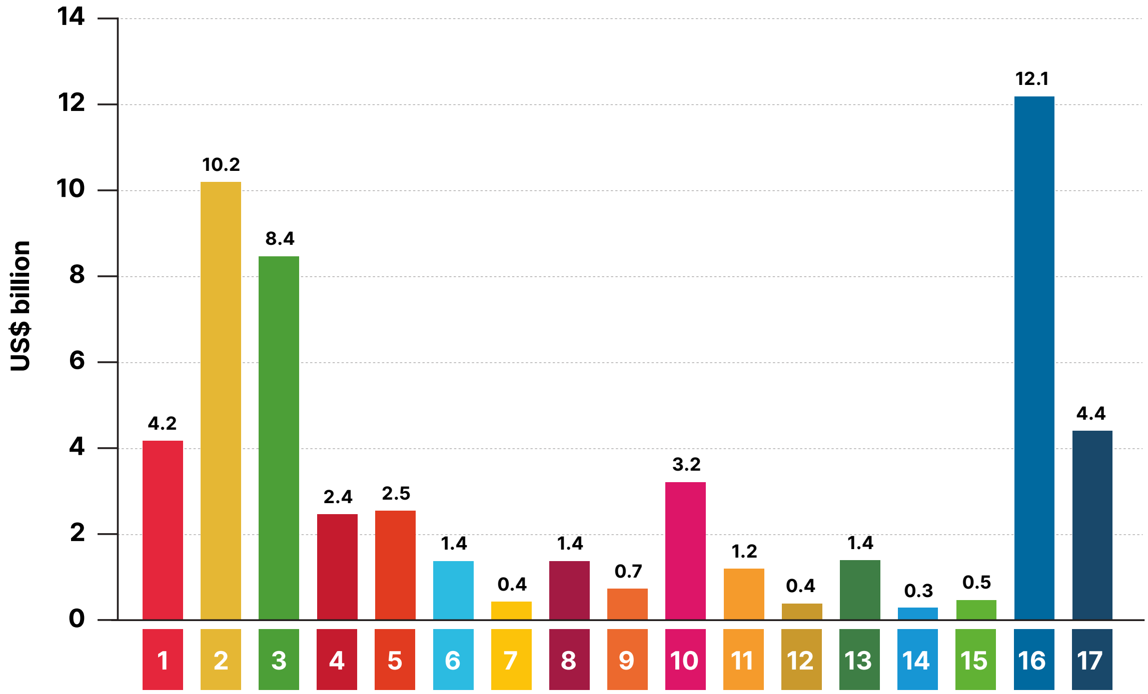
Source: see page 117

UN development and humanitarian expenses in least developed countries, 2015–2024 (US$ billion)
(Figure 37 from Part One)



Source: see page 118

Aggregated UN system expenses linked to the SDGs, 2024 (US$ billion)
(Figure 38 from Part One)



Source: see page 118

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

To conclude Part One of the report, the CEB Secretariat shares an overview of its vision for a unified, transparent, and intelligence-driven data ecosystem. The next phase of this work presents an opportunity not only to consolidate the progress made thus far but also to build a more integrated, user-oriented, resilient data ecosystem that is fit for the system's evolving needs.

Central to this endeavour are the UN Data Standards for UN system-wide reporting of financial data, which aim to improve the quality of such data reported to the CEB. Ultimately, having timely, reliable, verifiable, comparable, and SDG-aligned financial data – at both system-wide and entity levels – will allow the UN system to 'make better decisions and deliver stronger support to those we serve'.

Part Two: Marketplace of ideas

Part Two, the Marketplace of ideas, brings together expert contributions examining the pressures reshaping UN financing and possible approaches to improving the quality of funding. Collectively, they consider the conditions shaping the UN's financial future and propose ways to build a more resilient, effective, and sustainably financed United Nations system.

The funding crisis: What's at stake?
The Marketplace of ideas opens with John Hendra's contribution, *Cut to the quick: The impact of funding cuts on the United Nations development work*, in which he argues that the United Nations development system (UNDS) is facing an unprecedented funding crisis. The consequences of declining official development assistance, sharp reductions in voluntary contributions, and the UN's ongoing liquidity challenges extend far beyond organisational

downsizing: these funding pressures are undermining humanitarian assistance; reversing decades of development gains; weakening health, gender equality, and climate programmes; and diminishing the UN's ability to provide policy leadership, human rights monitoring, and coordinated support. As a result, the UN is experiencing 'reform by attrition', with financial pressures driving structural change faster than planned reform processes can respond.

Against this challenging backdrop, Hendra calls for ambitious, Member State-led reforms of the UNDS centred on more predictable and flexible funding, stronger governance, greater use of pooled financing, and reorganisation guided by evidence rather than driven by austerity. Ultimately, Member States shape the UN through their funding decisions. It therefore falls to them to build political coalitions to protect the organisation's development mandate and strengthen wider multilateral cooperation; otherwise, the UNDS risks losing not only its effectiveness but also its legitimacy.

Rethinking how the UN is funded
Next, in *The effectiveness of core and earmarked funding*, Judith Ihl, Ravneet Singh, Helena Hede Skagerlind, and Angela Heucher examine how different funding modalities influence the effectiveness of multilateral organisations, with particular attention to the UNDS. Drawing on a systematic review of the evidence, the authors find that core and more flexible forms of funding tend to strengthen strategic planning, coordination, and institutional resilience. By contrast, high levels of earmarking increase transaction costs, reduce flexibility, and contribute to fragmentation across the multilateral system. Amid declining aid budgets and growing financial pressures, funding quality is therefore just as important as funding quantity.

In light of this, the authors call on donors to adopt a more strategic, evidence-based approach by increasing flexible funding where possible while considering the trade-offs associated with earmarking. More broadly, ensuring the long-term effectiveness of both the UN system as a whole and the UNDS specifically requires sustained core funding, greater transparency around the costs of earmarked contributions, and closer dialogue between donors and multilateral organisations.

In *The tipping point: How hyper-earmarking cripples humanitarian response*, Bernhard Reinsberg examines how increasing reliance on earmarked funding affects the responsiveness of UN humanitarian organisations. Drawing on a quantitative analysis of 16 UN humanitarian organisations across more than 2,200 sudden-onset disasters between 2000 and 2020, the article finds that the relationship between earmarked funding and humanitarian performance follows an inverted U-shape: while moderate levels of earmarking can enhance responsiveness, excessive reliance on earmarked funding ultimately reduces agencies' operational flexibility and effectiveness.

The article argues that growing competition for donor resources reinforces these pressures, creating incentives that prioritise fundraising and organisational survival over coordination and collective action. However, organisations equipped with Rapid Response Facilities are better able to absorb these constraints and maintain effective responses. The findings suggest that improving humanitarian effectiveness requires a better balance between flexible core funding and earmarked resources, alongside financing arrangements that strengthen coordination rather than fragmentation.

In *The UN Funding Compact: Why progress has lagged—and what must come next*, Sergiy Prokhoriv, Marijana Markotić Andrić, Bernhard Reinsberg, and Peter Linnér examine why implementation of the UN Funding Compact has fallen short of expectations and identify practical measures to address these shortcomings. Drawing on qualitative research across eight countries, the authors find broad support for the Funding Compact's principles but limited evidence that it has changed country-level behaviour. The principal obstacles lie not in the design of the Funding Compact itself but in weak political transmission from headquarters to the field, fragmented incentives, insufficient operational follow-through, and persistent gaps in Member States' provision of predictable, flexible, high-quality funding.

Addressing these shortcomings in a post-2027 Funding Compact requires more than generalised commitments. As the authors make clear, a more operationally focused and politically grounded framework will require stronger accountability, better incentives for quality funding and collaboration, improved visibility for core and pooled funding, enhanced support for Resident Coordinators and UN Country Teams, and closer integration with domestic financing, international financial institutions, and the private sector. In sum, improving the effectiveness, coherence, and financial sustainability of the UNDS means preserving the Funding Compact's core principles while strengthening implementation mechanisms.

New financing approaches and political support for multilateral financing

In *The future of European Union funding to the United Nations system: Catalyst or cataclysm?* Niels Keijzer and Ronny Patz examine the European Union's evolving role as one of the UN's largest financial contributors. In particular, they assess how forthcoming changes to the EU's long-term budget may reshape its support for the multilateral system. Although the EU has become a financing cornerstone for many operational UN activities, the vast majority of its support is tightly earmarked and closely aligned with EU policy priorities, particularly in development, humanitarian action, migration, and the European Neighbourhood.

Looking ahead, negotiations on the EU's 2028–2034 Multiannual Financial Framework have significant implications for the future of UN financing. Particularly concerning is the prospect that growing geopolitical and fiscal pressures will cause the EU to align its funding more closely with strategic European interests rather than invest in the UN's core institutional functions. While the EU will almost certainly remain a major donor, preserving an effective multilateral system will require more strategic and flexible funding, with less tight earmarking, to strengthen the UN's operational, normative, and governance capacities.

In *Turning restitution into development results: Lessons from the Uzbekistan Vision 2030 (Ishonch) Fund*, Ilkhom Norkulov and Christian Frutiger show how restituted assets can provide an innovative source of development finance while strengthening the effectiveness of the UNDS. Taking the Uzbekistan Vision 2030 (Ishonch) Fund as a case study, the article demonstrates how assets recovered through anti-corruption proceedings and channelled through a UN Multi-Partner Trust Fund can deliver tangible improvements in health and education while supporting national development priorities.

Restitution financing represents a distinct financing modality that requires robust governance, strong national ownership, transparency, and accountability. In this respect, the Ishonch Fund's early implementation experience casts light on both the opportunities and challenges involved in managing large-scale restitution through the multilateral system. On the one hand, the Ishonch Fund is a testament to the potential of pooled funding, joint programming, and Resident Coordinator leadership in delivering development results. On the other hand, it exposes the UN system's institutional constraints regarding incentives, cost recovery, reporting, and operational flexibility.

Despite these obstacles, restitution should be recognised as an emerging source of development finance. More broadly, the lessons learned from Uzbekistan about pursuing more adaptive, collaborative, nationally owned approaches to financing can help inform future UN reforms.

Finally, in *Parliamentary perspectives on UN funding: Preferences, knowledge, and oversight in a time of crisis*, Sergiy Prokhoriv, Bernhard Reinsberg, Paddy Torsney, and Alessandro Motter assess how parliamentarians perceive UN funding amid mounting financial pressures on the multilateral system. Having conducted a global survey of parliamentarians, the authors explore legislators' knowledge of UN financing, their attitudes towards the UN budget and funding priorities, and their views on UN oversight and reform.

Although the survey demonstrates strong cross-party and international support for the UN – including maintaining or increasing its funding – it also reveals that legislators often have limited awareness of how different UN funding modalities operate. In particular, many are unaware of how funding quality affects organisational effectiveness. At the same time, the survey finds broad backing for greater parliamentary oversight of UN finances, stronger accountability for Member State financial commitments, and continued UN reform through the UN80 Initiative. In light of these findings, the authors argue that increased engagement with parliamentarians – especially regarding the importance of predictable, high-quality funding – can help build stronger domestic political support for financing the UN system.

Endnotes

1 The Organisation for Economic Co-operation and Development's Development Assistance Committee (DAC) is a body within the OECD. As of 2024, DAC consisted of 31 country members and the European Union.

Part One

United Nations resource flows

United Nations resource flows

Overview

1. How is the UN funded?
   - **1.1 Total revenue of the UN system**
   - **1.2 Who is being funded and how**
   - **1.3 Who funds the UN?**
   - **1.4 Funding composition of the UN system**
   - **1.5 UN inter-agency pooled funds**
   - **1.6 Broader ODA picture**

2. Where is UN funding allocated?
   - **2.1 UN expenses by function**
   - **2.2 UN expenses by UN entity**
   - **2.3 Distribution of UN OAD resources by geographic location**
   - **2.4 UN expenses in crisis-affected countries**
   - **2.5 Distribution of UN expenses by country income level**
   - **2.6 UN expenses in least developed countries**
   - **2.7 UN expenses aligned with SDGs**

3. Transparency under pressure: CEB system-wide financial data in a tightening funding landscape

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 (UN) system and the United Nations development system (UNDS). Part One of the report lays out the funding sources, allocation patterns and emerging challenges involved. This section of the report aims to enhance transparency and informed decision-making, while contributing to a more coherent, predictable financing landscape in support of the 2030 Agenda for sustainable development. The report covers the period 2015–2024, with some figures presenting preliminary 2025 data and projections for 2026 and 2027. This year's publication comes at a pivotal moment as the UN marked its 80th anniversary, with the launch of the Secretary-General's UN80 initiative.

The first chapter of Part One examines revenue flows to the UN system and UNDS. The UN system's total revenue in 2024 – covering resources across all pillars of work – amounted to US$ 68.3 billion. Adjusted for inflation and exchange rate fluctuations, this figure falls to US$ 66.9 billion. Overall, UN system revenue declined by 1% in real terms in 2024 compared to the previous year.

Governments remain the primary source of funding for the UN system. Together with contributions from the European Union (EU), they accounted for three-quarters of UN system revenue in 2024, or US$ 50.3 billion. The top three Member State contributors – the United States, Germany and the United Kingdom – provided almost one-third of total UN revenue, while the top ten accounted for nearly half, underscoring the organisation's reliance on a relatively narrow donor base.[1] This represents a key structural challenge for the UN system, as dependence on a small number of major contributors renders it highly vulnerable to shifts in their domestic budgetary and policy priorities, as well as to their payment discipline.

Assessed contributions, despite providing an essential source of funding for UN core administrative expenses and basic operational costs, have declined as an overall percentage of UN system revenue, accounting for only 20% of its funding in 2024. Recent concerns about significant cash shortfalls are tied up with assessed contributions. Late payment by Member States of these annual membership dues, alongside growing arrears, prompted the Secretary-General to issue a stark warning in January 2026 that the UN's liquidity crisis was 'threatening programme delivery and risking financial collapse'.[2]

Voluntary core contributions are provided at the discretion of contributors, to be used flexibly in line with mandated priorities. Over the past decade, these resources have provided between 8% and 10% of UN system revenue. Together, assessed and voluntary core contributions constitute core resources. This is the most flexible funding modality, as resources can be allocated at the discretion of each UN entity and its governing body.

Earmarked contributions constituted the fastest-growing component of UN system funding, increasing from 53% in 2015 to a peak of 67% in 2022, before stabilising at 61% in 2023–2024. Voluntary in nature, these resources are restricted to specific projects, geographic areas or thematic priorities. Earmarked funding is not inherently negative and has played an important role in expanding the UN system's resource base. Member States value such funding for the control, visibility and results orientation it provides.

Nevertheless, earmarking exists along a spectrum, ranging from tightly specified project-level funding to broader pooled arrangements that can enhance scale, flexibility, risk tolerance and inter-agency collaboration. Since 2018, tightly earmarked resources have consistently accounted for over 70% of all earmarked funding to the UN system. Thus, UN funding has evolved from a system primarily based on mandatory collective contributions to a decentralised, discretionary model dominated by tightly earmarked voluntary funding. This trend has raised concerns, as it shifts decision-making authority towards individual contributors rather than intergovernmental processes.

The UNDS comprises those UN entities that promote and support sustainable development in developing countries. Contributions to the UNDS consist exclusively of funding for development and humanitarian activities, collectively referred to as operational activities for development (OAD). In 2024, the UNDS's total revenue reached US$ 45.2 billion, of which 82% was earmarked.

In 2024, net official development assistance (ODA) from countries of the Organisation for Economic Co-operation and Development (OECD)'s Development Assistance Committee (DAC) declined by US$ 19.7 billion in real terms, to US$ 212.5 billion. Approximately 86% of this reduction was driven by lower contributions to multilateral organisations, which fell from US$ 110.7 billion in 2023 to US$ 93.8 billion in 2024. Preliminary data for 2025 indicate a projected contraction of 23.3% – the largest annual decrease on record. Within multilateral funding, it is anticipated that core contributions to the UNDS will experience the steepest reduction, at 27%. Excluding additional pressures related to the crisis in the Middle East (still ongoing at the time of writing), the OECD projects a further 5.8% decline in ODA in 2026.[3]

The second chapter of Part One examines expense patterns in the UN system and UNDS, detailing how resources are allocated across UN entities, functions, geographic locations and crisis-affected contexts, as well as their alignment with the Sustainable Development Goals (SDGs). In 2024, total UN system expenses amounted to US$ 66.0 billion, a 3.6% decrease compared to the previous year. Of this, the UNDS spent US$ 48.5 billion, comprising US$ 27.2 billion for humanitarian assistance and US$ 21.3 billion for development assistance.

Humanitarian assistance accounted for 41% of total UN system expenses in 2024, a decrease of US$ 3.5 billion, consistent with broader declines in funding for humanitarian needs. Unfortunately, this decrease reflects a scaling back of humanitarian budgets among some donors rather than any commensurate reduction in global humanitarian needs. Despite the UN Office for the Coordination of Humanitarian Affairs (OCHA) identifying US$ 49.4 billion of funding requirements for 2024, actual funding towards coordinated humanitarian plans was only about half this, at US$ 24.9 billion. Over the past decade, global humanitarian requirements have consistently outpaced available funding. Moreover, the gap has widened considerably since 2020: the average annual level of unmet funding for required humanitarian action was US$ 9.6 billion for the 2015–2019 period, ballooning to US$ 22.6 billion for the subsequent five-year period.

Despite continued financial constraints, the UN remains present and committed, delivering assistance where needs are greatest, particularly in crisis-affected countries or areas. UN expenses in the world's 39 crisis-affected countries totalled US$ 32.0 billion in 2024, representing nearly half the UN system's expenses. Amid declining levels of funding being reallocated across crises, however, humanitarian assistance in the least developed countries (LDCs) experienced a marked contraction, falling by almost US$ 2 billion compared to 2023.

Since 2015, the SDGs have seen important gains. Nevertheless, a combination of economic, geopolitical and technological tensions is reshaping the global landscape, generating new economic uncertainties and social vulnerabilities. Interconnected challenges – including escalating conflicts, rising inequalities, environmental degradation, food insecurity and inflationary pressures – are constraining financial flows in support of sustainable development, slowing advancement towards the 2030 targets.

Building on the momentum of the Sevilla Commitment, the World Social Summit and COP30, there remain critical opportunities to mobilise public and private partners, galvanise political will, narrow the financing gap, and translate pledges into action. This renewed ambition is, however, unfolding against a challenging financial backdrop. Global economic growth, estimated at 2.8% for 2025, is forecast to decline slightly to 2.7% in 2026, before edging up to 2.9% in

2027 – well below the pre-pandemic (2010–2019) average of 3.2%.[4] At the UN system level, the Chief Executives Board for Coordination (CEB) has projected a cumulative decline in revenue of 21% over the period 2024–2027.

The third chapter, prepared by the Secretariat of the United Nations Chief Executives Board for Coordination (CEB), presents the strategic vision and progress of the UN Data Cube Strategy 2022–2026, an initiative designed to provide UN stakeholders with a transparent, comprehensive snapshot of UN system-wide revenue and expenses, enabling better analytics and evidence-based decisions. The chapter highlights how stronger financial data standards and improved inter-agency coordination are reinforcing the UN system's capacity to respond to increasingly complex global challenges. The chapter also explores perspectives on the future of UN system-wide financial data and identifies strategic considerations for updating the UN Data Cube Strategy. Against a particularly challenging financing backdrop, the chapter underscores the importance of a strategic, system-wide approach to data through the Data Cube Strategy, equipping the UN with the financial insights needed to advance the SDGs.

Collectively, the three chapters provide a comprehensive overview of the UN system's evolving financial landscape, offering insights into how resources across both the UN system and UNDS are mobilised and spent. By bringing together these analyses, the publication seeks to strengthen understanding of the relationship between global development ambitions and the financing required to achieve them, helping to bridge the gap between collective commitments and the resources needed to turn them into results.

Part One — Chapter 1

How is the UN funded?

Chapter 1 examines revenue flows to the UN system, with a particular focus on the UNDS. In doing so, it presents 2024 resource volumes, analyses historical trends, and reviews the available financing instruments and funding sources. Having provided an overview of major government contributors, the chapter considers international financial institutions (IFIs), other non-state funding and UN inter-agency pooled funds.[5] It concludes with an assessment of funding to the UNDS by OECD-DAC countries within the broader multilateral development system.

The most recent year for which a full set of consolidated UN financial data is available is 2024. The figures and tables presented in Part One are based primarily on data from the CEB and the Secretary-General's 2026 annual report on implementation of the Quadrennial Comprehensive Policy Review (QCPR).[6] Preliminary 2025 data on revenues and expenses for select UN entities are also included.

1.1 Total revenue of the UN system

The UN system is the global multilateral platform for collective action on peace and security, human rights, and sustainable development and humanitarian assistance. It consists of a network of organisations, including funds and programmes, specialised agencies and other bodies, each with its own mandate, governance structure, budget and funding sources. The system is mainly funded by grants, which take the form of non-repayable revenue provided by governments and other contributors.

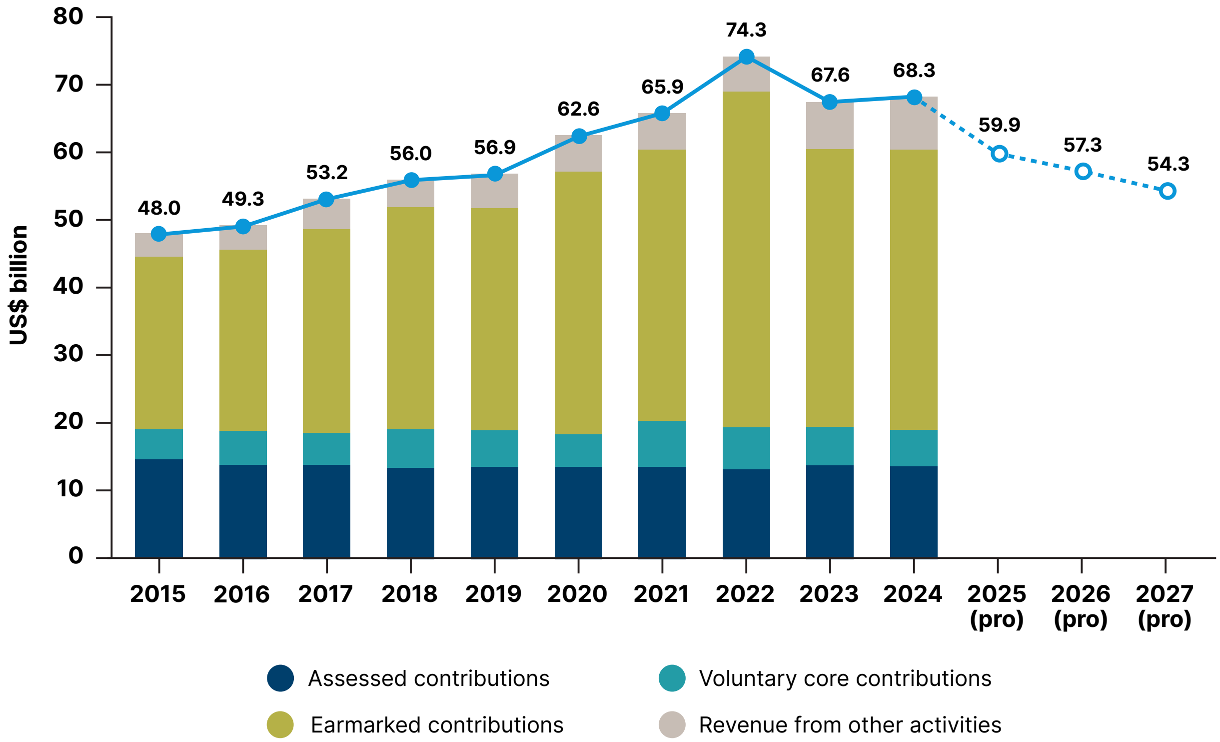
In 2024, total UN system revenue amounted to US$ 68.3 billion, a 1% nominal increase over the previous year.[7] This revenue includes resources for all three pillars of the UN's work and covers the four main functions: 1) development assistance; 2) humanitarian assistance; 3) peace operations; and 4) global agenda and specialised assistance.

Figure 1 illustrates the evolution of UN system revenue since the adoption of the 2030 Agenda. Total revenue increased steadily from US$ 48.0 billion in 2015 to a peak of US$ 74.3 billion in 2022, before declining to US$ 67.6 billion in 2023. System-wide funding underwent a modest recovery in 2024, reaching US$ 68.3 billion.

The decline in funding projected in each of the three years following 2024 highlights the challenging revenue outlook facing the organisation. The CEB projects a 12.3% contraction in UN system revenues for 2025, followed by an additional 4.3% decline in 2026 and a further contraction of 5.2% in 2027. This corresponds to a projected cumulative decline of 21% in UN system revenue for the period 2024–2027, bringing nominal revenue levels back to where they stood a decade earlier, in 2017.[8] Compared to the historical revenue peak of US$ 74.3 billion in 2022, the projections anticipate a decline of US$ 20.0 billion, or 27%, in 2027. This reflects a large, possibly structural, downwards shift in the UN system's overall funding level.

Figure 1 also presents the annual revenue composition as constituted by the four main financing instruments:

Figure 1: Funding of the UN system, 2015–2024 (official data) and 2025–2027 (projected) (US$ billion)

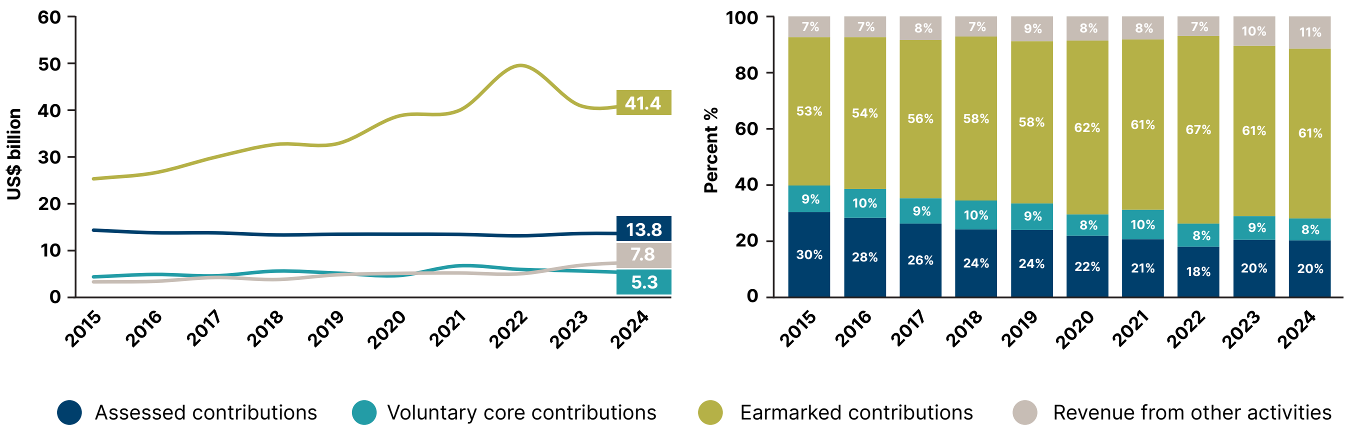


Source: Chief Executives Board for Coordination (CEB).
For notes – see page 112

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.[9] Voluntary core and earmarked contributions are, by contrast, provided at the discretion of contributors. Whereas core contributions are provided without restrictions to support the overall budgets of UN entities, earmarked contributions are tied to specific initiatives or projects, and often reflect contributor preferences regarding geographic focus, thematic areas or expected outcomes. Revenue from other activities includes income generated through service provision charges, as well as gains from investments and exchange rate fluctuations. Definitions of these instruments are provided in Box 1 on page 42.

Figure 2 shows the evolution, in terms of volume, of each of these financing instruments. The left-hand panel presents values in US$ billions, while the right-hand panel depicts their respective share of total UN system revenue. As can be seen, changes in overall funding volumes since 2015 have primarily been driven by fluctuations in earmarked contributions. Thus, earmarked contributions, and to a lesser extent other resources, have helped expand the UN's funding base. On the other hand, assessed resources have remained relatively stable in absolute terms, leading to a decline in their share of total UN system funding from 30% in 2015 to 20% in 2024. Meanwhile, voluntary core resources have remained in the 8–10% range. Overall, these figures reflect a long-term trend in UN funding towards greater reliance on non-core resources.

Figure 2: Distribution of UN system funding by financing instrument, 2015–2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

For notes – see page 112

Assessed and voluntary core contributions together constitute core resources, the most flexible funding modality. Core resources reinforce the UN system's multilateral character and impartiality, ensuring that funding for essential operational activities and enabling functions can be carried out independently of donor preferences.

Figure 3 illustrates the evolution of total UN system funding over the 2015–2024 period, comparing nominal values (current prices) with real values (adjusted for inflation and exchange rate fluctuations to reflect constant purchasing power). In 2024, UN system funding in real terms was US$ 66.9 billion. This not only reflected a decline of US$ 0.7 billion in purchasing power compared to the previous year, but a total revenue level lower than that of 2020. Looking at trends since the adoption of the SDGs in 2015, the overall growth rate for 2015–2024 was 42% in nominal terms, but just half that (21%) in real terms. Given the projected decline in nominal revenue to US$ 54.3 billion by 2027, UN total revenue will likely be several percentage points lower in real terms in 2027 compared to 2015.

1.2 Who is being funded and how?

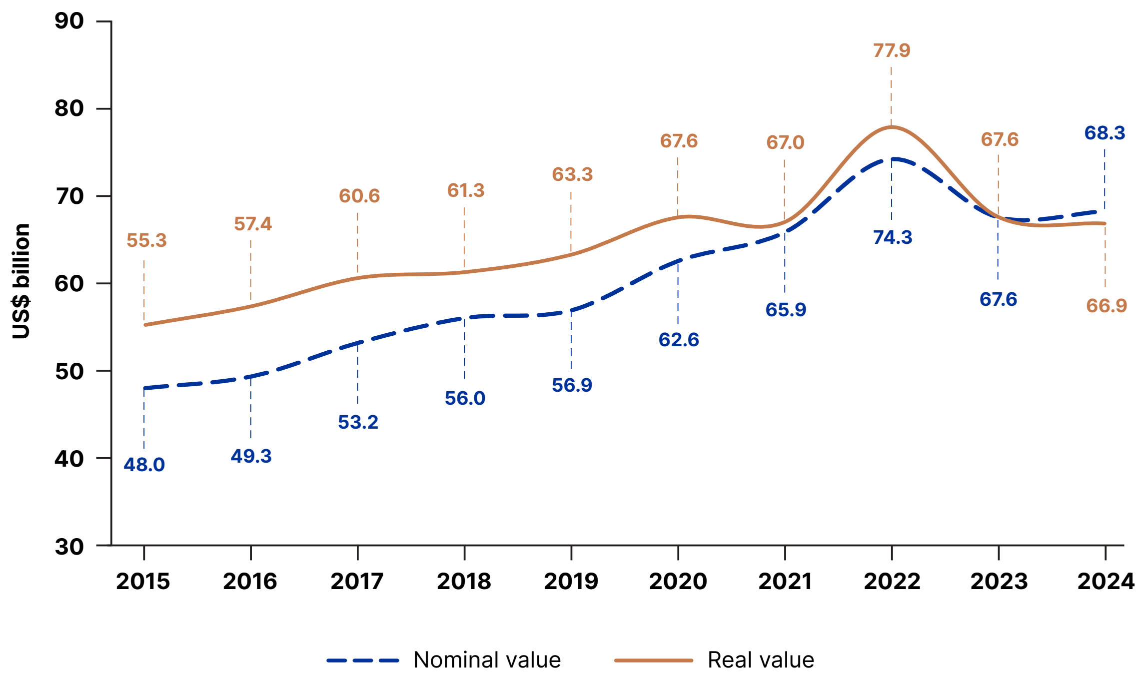
Having reviewed the historical trends in UN system funding, we now turn to 2024 UN system revenue. Table 1 presents a breakdown of 2024 revenue by financing instrument and reporting UN entity, accompanied by sparklines showing the evolution of each entity's total revenue since 2015 (or, where applicable, the year an entity began reporting to the CEB).

The five UN entities with the highest revenue in 2024 were, respectively, the World Food Programme (WFP) (US$ 10.4 billion), the UN Children's Fund (UNICEF) (US$ 8.6 billion), the UN Secretariat (US$ 7.6 billion), the UN Department of Peace Operations (UN-DPO) (US$ 6.8 billion) and the UN Development Programme (UNDP) (US$ 5.3 billion). The table also points to the diversity of funding models across the UN system, with entities reliant on different combinations of the four financial instruments.

Assessed contributions

Assessed contributions support organisational coherence, responsiveness and long-term strategic planning, as well as the ability to scale up results and address any unforeseen challenges in recipient countries. In the context

Figure 3: UN system funding, 2015–2024: Nominal values at current prices and real values at constant 2023 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 (2023=100), which takes into account both inflation and exchange rate movements.
For notes – see page 112

of the UN Secretariat, 'assessment' refers to the amount the General Assembly determines is necessary to finance approved appropriations. Assessments are established through intergovernmental processes and apportioned among Member States based on the capacity to pay principle. Assessed contributions cover the organisation's expenses, including the UN Secretariat regular budget, international tribunals, the Capital Master Plan and peace-keeping operations.

Table 1 shows that most, though not all, UN entities receive assessed contributions. This reflects the fact that many UN entities – particularly funds and programmes such as UNDP, the UN Population Fund (UNFPA), UNICEF and WFP – were established on the basis of governance arrangements and mandates reliant on voluntary financing.

Table 3 provides a detailed overview of assessed contributions to the UN system by entity, highlighting absolute volumes for 2023 and 2024, as well as the share of assessed contributions within each entity's 2024 revenue. These amounts are accompanied by sparklines illustrating the evolution of assessed funding since 2015 (or the year the entity began reporting to the CEB).

In 2024, total assessed contributions to the UN system amounted to US$ 13.8 billion, a decrease of US$ 50 million compared to 2023. Assessed contributions accounted for 93% of UN-DPO's total revenue, with four other entities also receiving over 85% of their funding in this way: the Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO), the International Criminal Court (ICC), the International Residual Mechanism for Criminal Tribunals

Table 1: UN system revenue, by entity and financing instrument, 2024 and 2015–2024

Entity	2024					2015–2024	
	Assessed	Voluntary core	Earmarked	Revenue from other activities	Total revenue		
UN Secretariat	3,305	210	3,036	1,088	7,639	5.5B	7.6B
UN-DPO	6,296		348	155	6,799	8.8B	6.8B
CTBTO	134		6	12	153	128.0M	152.5M
FAO	510	39	1,762	10	2,320	1.3B	2.3B
IAEA	441		269	44	754	617.9M	754.3M
IARC	25	0	27	5	57	45.4M	57.4M
ICAO	80		100	44	224	197.0M	223.5M
ICC	190		15	4	210	169.8M	209.6M
IFAD		497	272	231	999	315.1M	999.3M
ILO	480	16	436	117	1,050	639.0M	1.1B
IMO	45		25	26	95	72.0M	95.1M
IOM	92	25	3,368	224	3,709	1.6B	3.7B
IRMCT	57			8	65	80.2M	64.8M
ISA	9	0	1	3	13	10.0M	12.9M
ITC	43	2	125	8	178	70.6M	177.7M
ITLOS	12	3	1	0	17	11.7M	16.6M
ITU	145		24	47	215	175.9M	215.5M
OPCW	80		14	1	94	87.7M	93.9M
PAHO	104	11	200	880	1,195	1.4B	1.2B
UN Tourism	16	0	18	4	37	23.7M	36.9M
UN Women	11	98	381	31	520	319.0M	520.5M
UNAIDS		144	82	5	231	225.9M	230.9M
UNCCD	9		50	2	61	29.8M	61.0M
UNCDF		1	88	14	103	59.7M	102.5M
UNDP		493	4,185	650	5,327	4.8B	5.3B
UNEP	232	70	654	122	1,078	656.0M	1.1B
UNESCO	349	59	412	96	917	742.5M	916.7M
UNFCCC	41	1	74	15	130	85.7M	130.5M
UNFPA		231	1,317	192	1,740	1.0B	1.7B
UN-HABITAT	16	6	180	25	227	177.5M	227.4M
UNHCR	50	586	3,938	162	4,736	3.6B	4.7B
UNICEF		1,215	6,914	482	8,612	5.0B	8.6B
UNIDO	82		205	33	320	333.8M	320.5M
UNITAID		126	30	27	183	190.7M	182.8M
UNITAR		0	62	3	65	25.4M	65.3M
UNODC	37	6	455	79	577	275.2M	576.7M
UNOPS				1,569	1,569	683.3M	1.6B
UNRWA	71	563	699	44	1,377	1.2B	1.4B
UNSSC		5	15	2	22	11.3M	21.8M
UNU		46	25	45	115	63.3M	114.9M
UPU	43		26	28	97	69.9M	96.8M
WFP		609	9,126	638	10,373	4.9B	10.4B
WHO	470	277	2,376	49	3,172	2.5B	3.2B
WIPO	20		17	519	556	385.4M	556.4M
WMO	77	2	33	8	121	79.5M	120.8M
WTO	226		22	6	254	241.5M	254.2M
Total	**13,798**	**5,344**	**41,408**	**7,757**	**68,307**	**48.0B**	**68.3B**

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 119

(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 ensures continuity of operations and safeguards their independence.

UN-DPO and the UN Secretariat together accounted for 70% of the UN system's assessed contributions in 2024, which translates to US$ 6.3 billion and US$ 3.3 billion respectively (see Table 1 and Table 3). These numbers are below the approved appropriations and, thus, projected levels of revenue from assessed contributions. By December 2024, only 152 (out of 193) Member States had paid their contributions in full to the UN regular budget, equating to net assessments paid of US$ 2.4 billion.[10] Outstanding assessed contributions from previous years represented 22.4% of the amount received in 2024, with one Member State responsible for 86% of the total outstanding amount.[11] UN-DPO has a separate budget, with a fiscal cycle ending on 30 June. For the 2024/25 financial period, US$ 421 million (or 8% of the budget) was not received.[12]

Assessed contributions are in theory mandatory, but enforcement mechanisms are weak, leaving UN entities and notably the UN Secretariat with limited means to sanction non-compliance. Although the UN Secretariat has faced liquidity constraints in the past, the situation has more recently deteriorated into an acute, recurrent crisis. Starting in 2022, there has been a continuous rise in unpaid assessments as of 30 September each year, growing from US$ 1.2 billion to US$ 1.5 billion in 2024 and US$ 1.9 billion in 2025. Payment delays and accumulating arrears have intensified cash shortfalls, requiring the UN Secretariat to borrow from the closed tribunals and the Working Capital Fund, and in 2024 withdraw resources from the Special Account, almost exhausting regular budget liquidity reserves.[13]

The 2020 shift from a biennial to an annual budget cycle has further constrained liquidity by limiting the use of resources received late in the year. For instance, the Secretariat received close to US$ 500 million in the final month of 2024. Delays in the receipt of assessed contributions restrict the effective use of resources within the same financial year, directly affecting programme delivery as 'predictability in the timing and amount of collections is critical for managing the Organization's cash outflows and to plan spending properly and safely without risk of payment default'.[14] These liquidity pressures are compounded by a UN financial regulation that requires unspent funds be returned to Member States as credits against their future assessments, even when the approved budget has not been fully funded. In other words, the UN cannot simply keep any unspent money to help with future cash shortages.

Amid persistent late payments and a growing volume of arrears, the UN Secretary-General warned in a January 2026 letter to Member States of a deepening crisis 'threatening programme delivery and risking financial collapse'. In the letter, he emphasised that 'we cannot execute budgets with uncollected funds, nor return money we never received', and called on Member States to revise the organisation's financial regulations in order to limit the credits returned.[15] The Fifth Committee decision of 30 June 2026 provided a significant breakthrough in addressing the UN Secretariat's liquidity crisis, agreeing to end the practice of "returning" funds that were never collected from Member States. For a four-year trial period, unspent funds will only be returned to Member States when they are backed by cash, i.e. when the UN Secretariat does not fully spend the amount of payments received.[16]

Voluntary core contributions

Voluntary core contributions are unearmarked resources that UN entities can allocate flexibly in line with their strategic priorities and evolving needs. They may be provided in monetary or in-kind form and are particularly critical for entities that receive limited assessed contributions. The flexibility of voluntary core funding enables UN entities to respond to emerging crises, adapt programmes in rapidly changing contexts, support underfunded areas and ensure continuity in programme delivery. These resources also play a key role in financing core functions, strengthening institutional capacity and promoting system-wide coherence. As such, voluntary core funding underpins the effectiveness, independence and strategic alignment of the UN's work. Given these contributions are not mandatory, however, they may be reduced, withheld or suspended at any time, posing challenges for predictability and planning.

Box 1: **The spectrum of UN grant financing instruments**

Below, Table 2 provides definitions of the UN system's four financial instruments, as well as their various sub-categories.

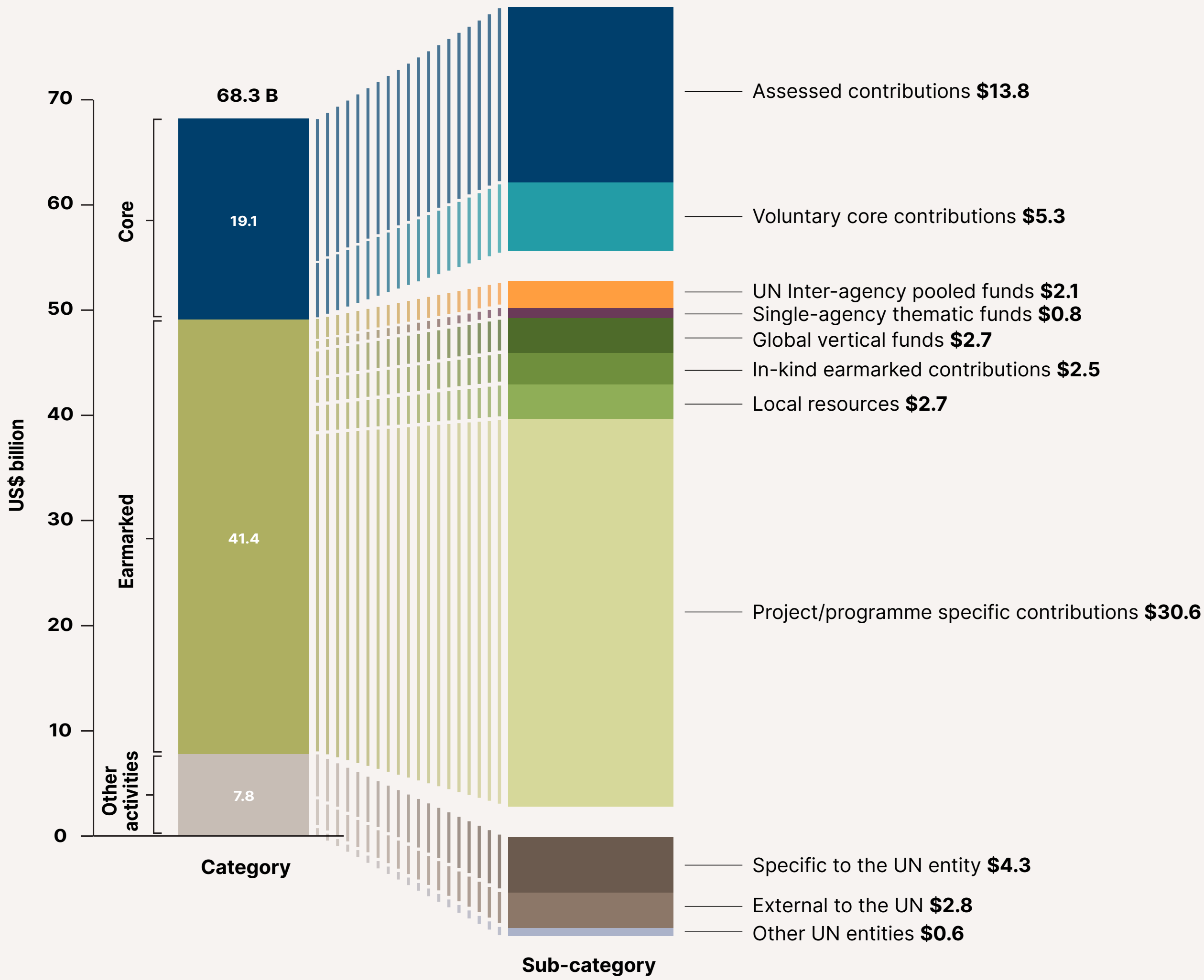
Table 2: UN financing instruments and definitions

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.[17]

Figure 4 illustrates the distribution of 2024 UN system revenue across the four financial instruments, along with their sub-categories. The total revenue of US$ 68.3 billion comprised US$ 19.1 billion in core resources (US$ 13.8 billion of assessed contributions and US$ 5.3 billion of voluntary core contributions), US$ 41.4 billion in earmarked contributions and US$ 7.8 billion in revenue from other activities.

Figure 4: Funding of the UN system by financing instrument, category and sub-category, 2024 (US$ billion)



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

In 2024, voluntary core contributions across the UN system amounted to US$ 5.3 billion, representing 8% of the US$ 68.3 billion in total revenue (see Figure 2 on page 38 and Table 1 on page 40). Unitaid and the Joint United Nations Programme on HIV and AIDS (UNAIDS) stand out for the high share of voluntary core contributions in their overall funding, at 69% and 63% respectively.[18] This reliance underscores the extent to which their roles within the global health architecture depend on sustained voluntary funding. It is also noteworthy that around half the International Fund for Agricultural Development (IFAD)'s 2024 revenue originated from voluntary core contributions.[19]

As in previous years, a small number of UN entities accounted for the lion's share of voluntary core contributions in absolute terms, reflecting both their institutional mandates

Table 3: Assessed contributions to the UN system by entity, 2015–2024

Entity	2023	2024	Share of total revenue 2024	2015–2024
UN Secretariat	3,278	3,305	43%	2.8B 3.3B
UN-DPO	6,494	6,296	93%	8.5B 6.3B
CTBTO	132	134	88%	119.2M 134.0M
FAO	530	510	22%	496.6M 509.9M
IAEA	460	441	58%	377.5M 440.9M
IARC	27	25	44%	25.2M 25.2M
ICAO	87	80	36%	67.6M 79.6M
ICC	188	190	91%	167.3M 190.4M
ILO	411	480	46%	400.6M 480.3M
IMO	43	45	47%	44.6M 44.7M
IOM	71	92	2%	43.1M 92.4M
IRMCT	69	57	87%	79.3M 56.6M
ISA	9	9	69%	7.4M 8.9M
ITC	40	43	24%	37.2M 43.3M
ITLOS	13	12	73%	11.5M 12.1M
ITU	153	145	67%	127.6M 145.3M
OPCW	68	80	85%	71.7M 79.6M
PAHO	105	104	9%	105.6M 104.3M
UN Tourism	16	16	42%	14.6M 15.6M
UN Women	10	11	2%	7.5M 10.8M
UNCCD	8	9	14%	9.3M 8.6M
UNEP	218	232	22%	222.8M 231.9M
UNESCO	291	349	38%	341.4M 349.1M
UNFCCC	33	41	31%	30.5M 40.8M
UN-HABITAT	17	16	7%	16.9M 15.6M
UNHCR	50	50	1%	48.6M 50.5M
UNIDO	79	82	26%	77.9M 82.2M
UNODC	35	37	6%	29.0M 37.2M
UNRWA	38	71	5%	27.9M 71.3M
UPU	45	43	44%	35.9M 42.7M
WHO	494	470	15%	467.5M 470.0M
WIPO	21	20	4%	18.0M 19.6M
WMO	81	77	64%	65.8M 77.3M
WTO	235	226	89%	198.0M 226.1M
Total	**13,848**	**13,798**	20%	**14.5B** **13.8B**

Source: Chief Executives Board for Coordination (CEB).
For notes – see page 119

and donor priorities.[20] UNICEF received the highest volume of voluntary core funding at US$ 1.2 billion, including contributions from governments and unearmarked funds provided by UNICEF National Committees.[21] WFP followed with US$ 609 million, while the UN Refugee Agency (UNHCR) reported US$ 586 million, the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) US$ 563 million, IFAD US$ 497 million, and UNDP US$ 493 million. Together, these six UN entities received close to three-quarters (74%) of the UN system's voluntary core resources.

The 'volatility' in voluntary core contribution volume can partly be attributed to the fact that when reporting financial data to the CEB in line with their audited financial statements, UN entities report 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 reported 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 3 in Chapter 3).

Earmarked contributions and degrees of earmarking

Earmarked funding is voluntary and provided at the discretion of contributors, with allocations guided by donor preferences, such as geographic focus, thematic priorities or expected outcomes. In 2024, as in the preceding four years, earmarked resources (US$ 41.4 billion) accounted for more than 60% of all resources received by the UN system, with project- or programme-specific contributions (US$ 30.6 billion) continuing to dominate. Like voluntary core funding, it is subject to change at the contributor's discretion and may be reduced, delayed or interrupted at any time, creating challenges for predictability and planning. The rapid expansion of earmarked contributions up to 2022, followed by a sharp contraction in 2023 (see figures 1 and 2), is illustrative of both the modality's inherent volatility and a broader shift in donor preferences towards more directed, "visible" forms of support. Earmarked funding is not inherently negative and has played an important role in expanding the UN system's resource base. Member States value such funding for the control, visibility and results orientation it provides.

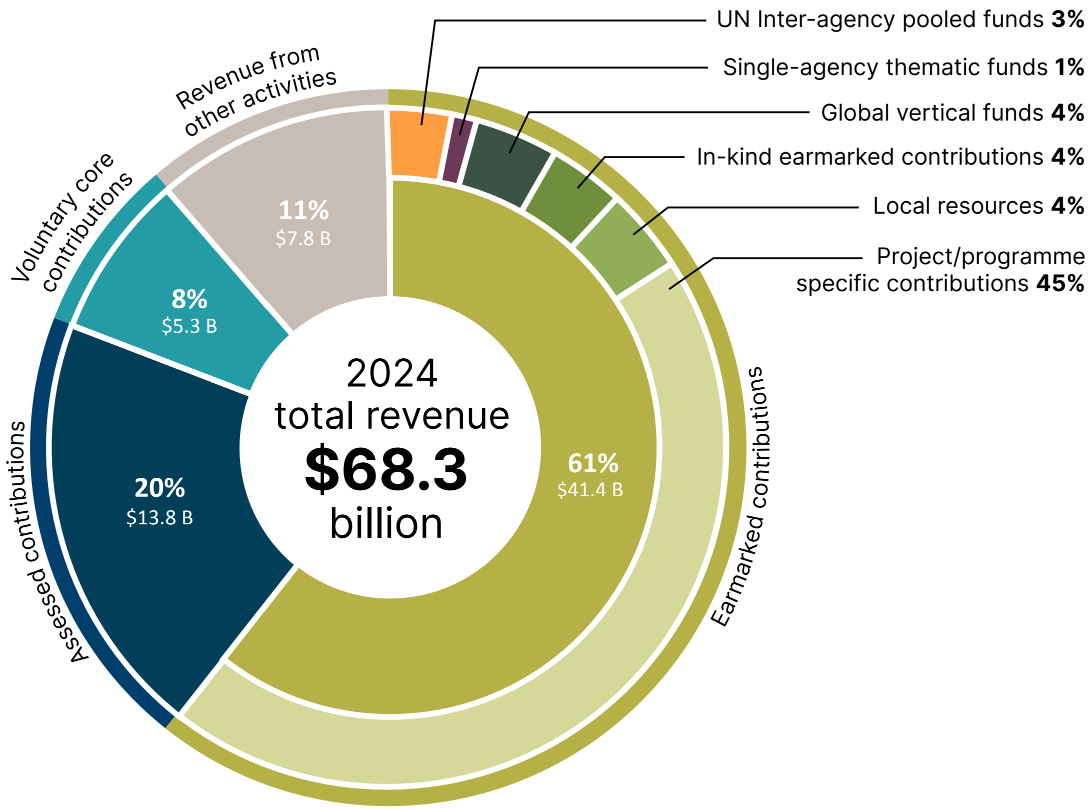
Figure 5's inner doughnut presents the distribution of 2024 UN system total revenue (US$ 68.3 billion) across the four financing instrument types. The outer doughnut further disaggregates the earmarked contributions (US$ 41.4 billion) by type, ranging from the more flexible modality of UN inter-agency pooled funds to (often tightly) earmarked project-/programme-specific contributions. The figure highlights a double concentration in the UN system's financing structure. First, among the four financing mechanisms depicted in the inner circle, earmarked contributions account for more than 60%. Second, across the different types of earmarked resources, there is a strong concentration of funding directed towards specified projects or programmes.

Each category of earmarked funding differs in terms of its potential impact on the overall effectiveness of the UN system, including the ability to support coordinated approaches. More flexible modalities – such as softly earmarked contributions to UN inter-agency pooled funds or thematic contributions – tend to support strategic coherence, efficiency and adaptability. By contrast, tightly earmarked project- or activity-level funding can constrain planning; encourage short-term, small-scale interventions; and drive competition among UN entities for scarce resources, thereby discouraging cooperation and increasing fragmentation.

Despite the advantages associated with more flexible forms of earmarking, donor preferences in 2024 continued to favour project- or programme-specific earmarked funding, which accounted for 74% of earmarked resources and 45% of the UN system's total revenue. Only one quarter of earmarked resources was channelled through broader modalities: global vertical funds, local resources and in-kind earmarked contributions each represented 4% of total revenue, while UN inter-agency pooled funds accounted for 3% and single-agency thematic funds just 1%.[22] Recognising these differences is essential to promoting funding arrangements that balance donor priorities with the operational needs of the UN system.

Table 4 gives an overview of earmarked contributions to the UN system by entity, showing the absolute amounts for 2023 and 2024, the share of earmarked funding within

Figure 5: Funding of the UN system by financing instrument, 2024 (US$ billion)



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

each entity's total 2024 revenue, and sparklines illustrating the evolution of this funding since 2015 (or since the year the entity began reporting to the CEB). As can be seen, earmarked funding rose from US$ 25.4 billion in 2015 to US$ 41.4 billion in 2024, a growth rate of 63% across the entire period. Compared with 2023, however, there was only a slight increase (1%) in the volume of earmarked funding in 2024.

Seven UN entities received more than 80% of their revenue from earmarked funding in 2024. The United Nations Institute for Training and Research (UNITAR) and the International Organization for Migration (IOM) had the highest shares,[23] at 95% and 91% respectively, followed by WFP (88%), the United Nations Capital Development Fund (UNCDF) (86%), UNHCR (83%), the United Nations Convention to Combat Desertification (UNCCD) (82%) and UNICEF (80%).

Just as in the previous nine years, WFP remained the largest recipient of earmarked resources in absolute terms. Of the US$ 9.1 billion in earmarked revenue WFP received in 2024, US$ 0.6 billion was reported as softly earmarked, with the remainder tightly earmarked. UNICEF received the second-highest volume of earmarked funding, at US$ 6.9 billion. Notably, UNICEF received close to US$ 1 billion of this earmarked funding from non-governmental organisations, primarily UNICEF National Committees.

Table 4: Earmarked contributions to the UN system by entity, 2015–2024

Entity	2023	2024	Share of total revenue 2024	2015–2024
UN Secretariat	2,983	3,036	40%	2.1B – 3.0B
UN-DPO	336	348	5%	195.4M – 347.9M
CTBTO	8	6	4%	6.7M – 6.2M
FAO	1,814	1,762	76%	743.6M – 1.8B
IAEA	325	269	36%	235.7M – 269.4M
IARC	22	27	47%	18.1M – 26.7M
ICAO	128	100	45%	106.3M – 99.9M
ICC	24	15	7%	2.0M – 15.1M
IFAD	258	272	27%	93.4M – 271.8M
ILO	393	436	42%	225.0M – 436.0M
IMO		25	26%	8.5M – 24.7M
IOM	3,158	3,368	91%	1.4B – 3.4B
ISA	0	1	6%	291.3K – 840.1K
ITC	108	125	70%	25.0M – 124.7M
ITLOS	1	1	5%	252.6K – 820.6K
ITU	23	24	11%	5.6M – 23.6M
OPCW	12	14	15%	13.8M – 13.8M
PAHO	234	200	17%	651.0M – 199.6M
UN Tourism	11	18	48%	2.9M – 17.7M
UN Women	476	381	73%	170.9M – 381.1M
UNAIDS	61	82	35%	23.3M – 81.9M
UNCCD	10	50	82%	20.5M – 50.2M
UNCDF	156	88	86%	46.7M – 87.7M
UNDP	4,822	4,185	79%	3.7B – 4.2B
UNEP	557	654	61%	432.3M – 653.9M
UNESCO	322	412	45%	351.6M – 411.8M
UNFCCC	55	74	56%	38.0M – 73.7M
UNFPA	1,091	1,317	76%	581.3M – 1.3B
UN-HABITAT	173	180	79%	156.4M – 180.5M
UNHCR	3,947	3,938	83%	2.8B – 3.9B
UNICEF	7,144	6,914	80%	3.8B – 6.9B
UNIDO	260	205	64%	250.3M – 205.3M
UNITAID	29	30	17%	2.5M – 30.3M
UNITAR	43	62	95%	24.2M – 61.9M
UNODC	417	455	79%	234.4M – 454.6M
UNRWA	737	699	51%	611.4M – 698.9M
UNSSC	16	15	71%	6.7M – 15.5M
UNU	32	25	21%	60.8M – 24.6M
UPU	41	26	27%	20.9M – 25.7M
WFP	8,150	9,126	88%	4.5B – 9.1B
WHO	2,564	2,376	75%	1.9B – 2.4B
WIPO	10	17	3%	10.3M – 17.4
WMO	30	33	27%	5.1M – 33.0M
WTO	26	22	9%	25.9M – 22.3M
Total	**40,980**	**41,408**	**61%**	**25.4B – 41.4B**

i) Values are rounded and slight differences in totals may occur. ii) Values shown as zero in the table represent amounts below $ 1 million. iii) UNV and UNICRI revenues are included under UNDP and UNODC, respectively. iv) UNDRR, UNIDIR, UNRISD, and UN Tech Bank revenues are included under UN Secretariat.
Source: Chief Executives Board for Coordination (CEB).
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Revenue from other activities

The remaining revenue streams are grouped under 'revenue from other activities'. This category encompasses income received by UN entities outside standard contributions and therefore not classified as such under their accounting policies. Since 2020, this revenue type has been reported across three sub-categories: 1) other revenue – specific to the UN entity; 2) other revenue – other UN entities; and 3) other revenue – external to the UN. The first sub-category includes financial gains from investments, exchange rate fluctuations, and proceeds from the transfer of property, plants or equipment. The second and third sub-categories capture revenue earned from services provided on behalf of, respectively, other UN entities or external partners outside the UN system, such as governments, IFIs or the EU.[24]

During the period 2015–2024, revenue from other activities more than doubled from US$ 3.5 billion to US$ 7.8 billion (see Figure 2). This growth can be divided into three distinct phases. Average annual revenue stood at US$ 3.9 billion from 2015 to 2018, increased to US$ 5.2 billion during 2019–2022, then expanded further to US$ 7.4 billion in 2023–2024. Based on the disaggregation introduced in 2020, the approximately US$ 2 billion increase seen in the latter period is largely down to a rise in revenue recorded under the 'other revenue – specific to the UN entity' sub-category. This reflects, among other things, favourable conditions for higher investment income and gains from exchange rate movements.

In 2024, total revenue from other activities amounted to US$ 7.8 billion, an increase of US$ 732 million on the US$ 7.0 billion recorded in 2023 (see figures 2 and 4). This equated to 11% of total UN system revenue for 2024, substantially higher than the 8% recorded for voluntary core. Entity specific revenue was responsible for US$ 4.3 billion of the total, with a further US$ 2.8 billion generated from services provided to partners outside the UN system and the remaining US$ 0.6 billion attributable to services provided to partners within the UN system.

A significant share of this revenue type is concentrated in the United Nations Office for Project Services (UNOPS), which accounted for 20% (US$ 1.6 billion) of the total in 2024. UNOPS operates on a full cost recovery basis, providing infrastructure, procurement and project management services to partners. It reports 100% of its revenue under 'other activities' and receives no core or earmarked funding. The World Intellectual Property Organization (WIPO), meanwhile, received 93% of its total income from fee-based services offered to users of global intellectual property systems.[25] The Pan American Health Organization (PAHO), for its part, obtained 74% of its revenue from other activities, notably by providing procurement services for vaccines and public health supplies.

Preliminary 2025 revenue data

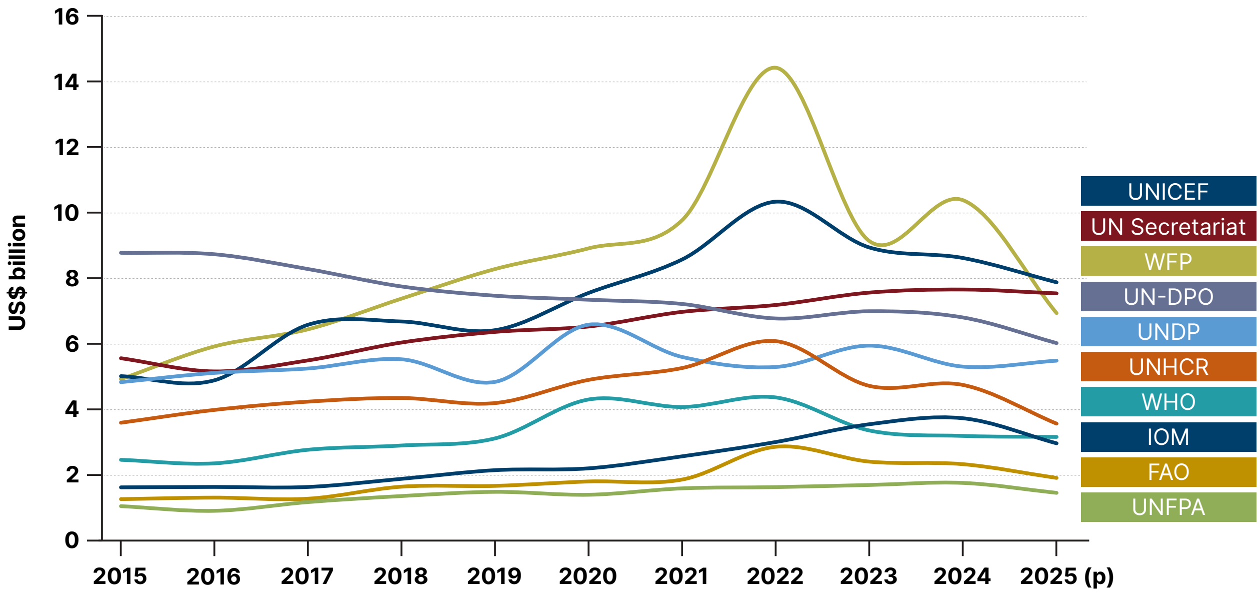
Ongoing shifts in the international funding landscape have created revenue challenges for UN entities. Figure 6 presents the annual nominal revenue of select UN entities from 2015 to 2025. Collectively, the revenue of these ten entities accounted for 81% of UN annual revenue in the 2015–2024 period and represented 80% of the 2025 UN funding projection shown in Figure 1. Preliminary 2025 revenue data were subject to verification at the time of writing.

Revenue trends varied considerably across organisations, reflecting differences in mandates and funding models. Entities reliant on voluntary contributions, particularly those with large humanitarian portfolios, experienced a substantial expansion of revenues during 2020–2022, followed by a period of contraction as emergency funding levels eased and funding became more constrained.

Among the entities shown, WFP recorded the largest increase in revenue, rising from approximately US$ 5 billion in 2015 to a peak of over US$ 14 billion in 2022, before declining to US$ 6.9 billion in 2025, below its 2018 level. UNHCR followed a similar trajectory, with revenues increasing steadily from US$ 3.6 billion in 2015 to US$ 6 billion in 2022, before declining to US$ 3.6 billion in 2025, returning (in nominal terms) to its 2015 level.

UNICEF's revenue grew significantly over the period, doubling in size from around US$ 5 billion in 2015 to more than US$ 10 billion in 2022, then falling for three consecutive years down to US$ 7.9 billion in 2025. UNDP's revenue remained comparatively stable over the period in question, fluctuating between US$ 4.8 billion and US$ 6.6 billion.

Figure 6: Total revenue of select UN entities, 2015–2025 (US$ billion, 2025 preliminary)



Source: Chief Executives Board for Coordination (CEB).
Note: The 2025 data, submitted through the 2026 CEB reporting exercise, are preliminary.
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Of the ten UN entities depicted in Figure 6, UNDP is the only one to show a positive annual growth rate between 2024 and 2025, albeit a modest 3%.

Unlike the other UN entities mentioned above, UN-DPO is funded primarily through assessed contributions. Its revenue levels exhibit a long-term downward trend, declining from US$ 8.8 billion in 2015 to US$ 6 billion in 2025, consistent with the downsizing and the closure of several peacekeeping missions.

The UN Secretariat, which is funded through a combination of assessed and voluntary contributions, saw its revenue increase gradually, and relatively steadily, from US$ 5.5 billion in 2015 to US$ 7.6 billion in 2024, before declining slightly to US$ 7.5 billion in 2025. Although year-to-year fluctuations were limited over the period, revenue has plateaued at around US$ 7.5 billion since 2023.

Overall, preliminary 2025 data indicate that the downward revenue adjustments observed since 2022 are continuing for the largest entities of the UN system. Several entities providing mainly humanitarian assistance have experienced substantial declines from recent peaks, reflective of a far more constrained international financing environment. The numbers thus nonetheless provide an early indication of the financial pressure facing many UN entities in 2025, while the projections in Figure 1 indicate that the funding situation is expected to worsen further in the 2026–2027 period.

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 2024 (US$ 68.3 billion) by contributor type.

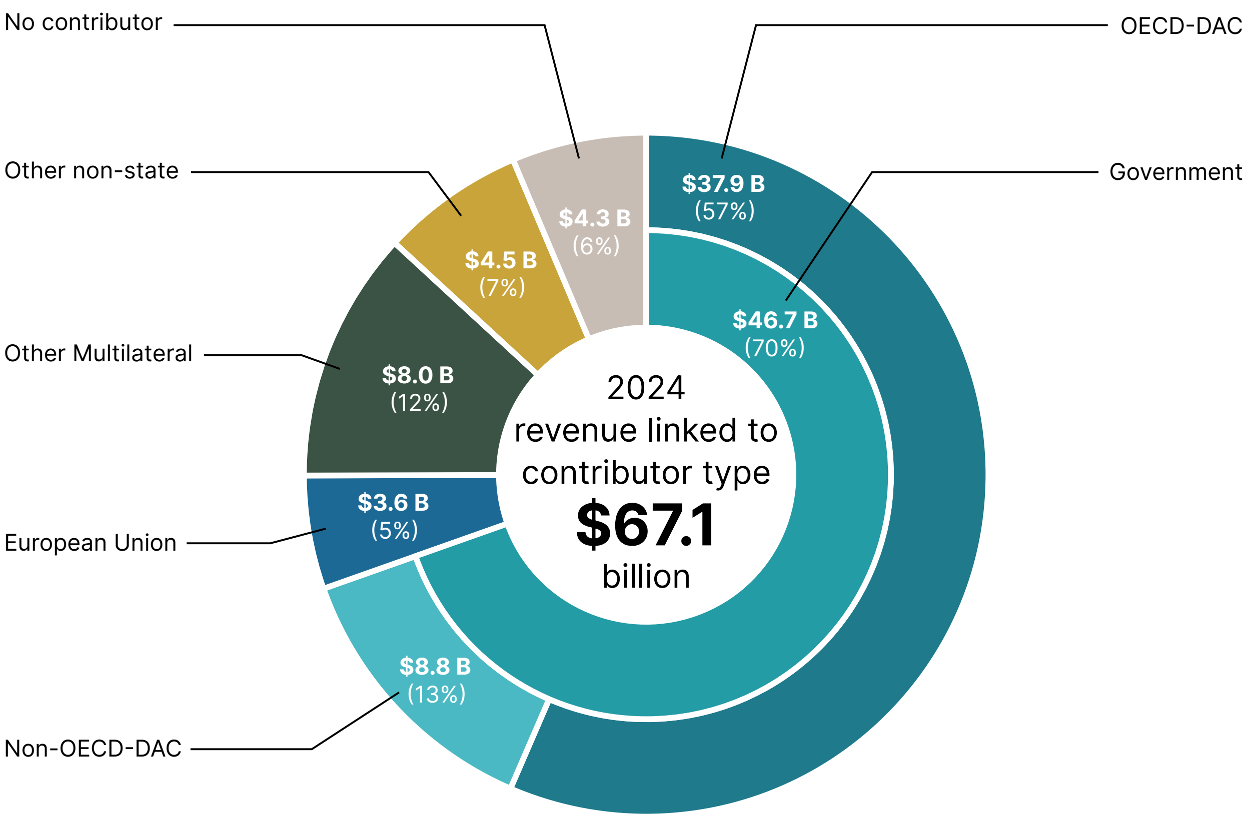
The UN system is financed by a diverse range of partners, including governments; multilateral financing mechanisms and institutions; private sector entities; foundations; and non-governmental organisations (NGOs).

Governments remain the primary source of funding for the UN system. In 2024, including contributions from the EU, they accounted for three-quarters of UN system revenue, or US$ 50.3 billion. OECD-DAC members collectively contributed 62% of total revenue – 57% (US$ 37.9 billion) from 31 DAC governments and an additional 5% (US$ 3.6 billion) from the EU.[26] Non-OECD-DAC member contributions accounted for 13% of the total, or US$ 8.8 billion. Other multilateral funding channels, such as vertical funds and inter-agency pooled funds, are also largely government financed. These figures underscore the central role that governments play in financing the UN system (see Figure 7).

Revenue from Member States

Figure 8 illustrates the composition and overall volume of UN system contributions from 2015 to 2024, disaggregated by tiers of government contributors, the EU, and other contributor types. In doing so, it highlights both the evolution of total funding and the distribution between contributor groups.

Figure 7: Funding sources for the UN system, 2024



Source: Chief Executives Board for Coordination (CEB).

Note: The total of US$ 67.1 billion is US$ 1.2 billion lower than the 2024 UN system revenue of US$ 68.3 billion, as revenue from the Pan American Health Organization (PAHO) was not disaggregated by contributor.

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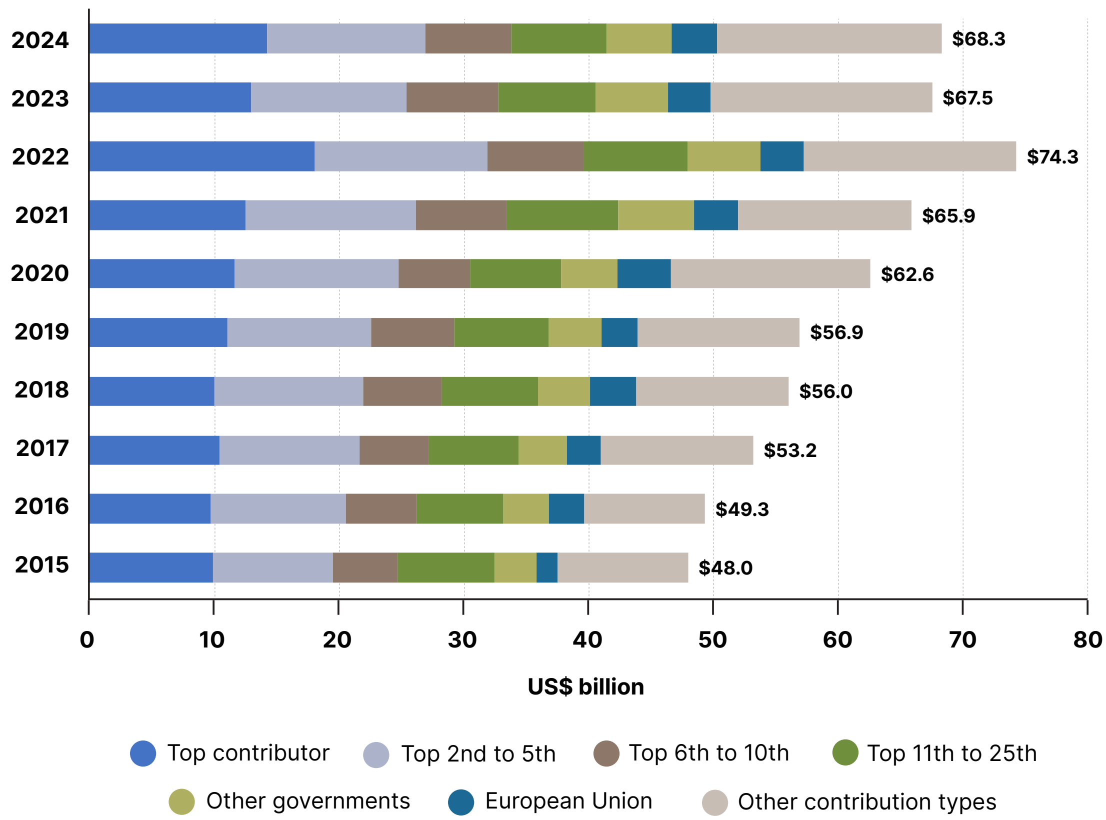
The top five contributors, represented by the two leftmost segments within the horizontal bars in Figure 8, accounted for 58% of total government contributions in 2024 and nearly 40% of the UN system's total annual revenue. Expanding this out to the top ten government contributor increases these figures to 72% of all government contributions and nearly half of total revenue. This concentration was consistent throughout the 2015–2024 period, underscoring the organisation's continued reliance on a relatively small group of Member States.

The United States remained the top contributor to the UN system in 2024. Most of the other leading Member State contributors in 2024 have also been among the top contributors since 2015, the year that China – the only non-OECD-DAC country among them – emerged as part of the group. Given UN entities report revenue on an accrual basis, the timing of multi-year contribution commitments can affect annual rankings. As a result, some Member States may appear among the top ten contributors in the year the multi-year agreement is signed, before dropping outside the ranking in subsequent years. Such has been the case for the Netherlands and Sweden, among others (see Box 3 Chapter 3)

Figure 9 presents the top government contributors to the UN system in 2024, ranked by absolute contributions (in US$ billions) – encompassing contributions reported by UN entities to the CEB, as well as those provided via inter-

Figure 8: UN system funding by Member States and other contributors, 2015–2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

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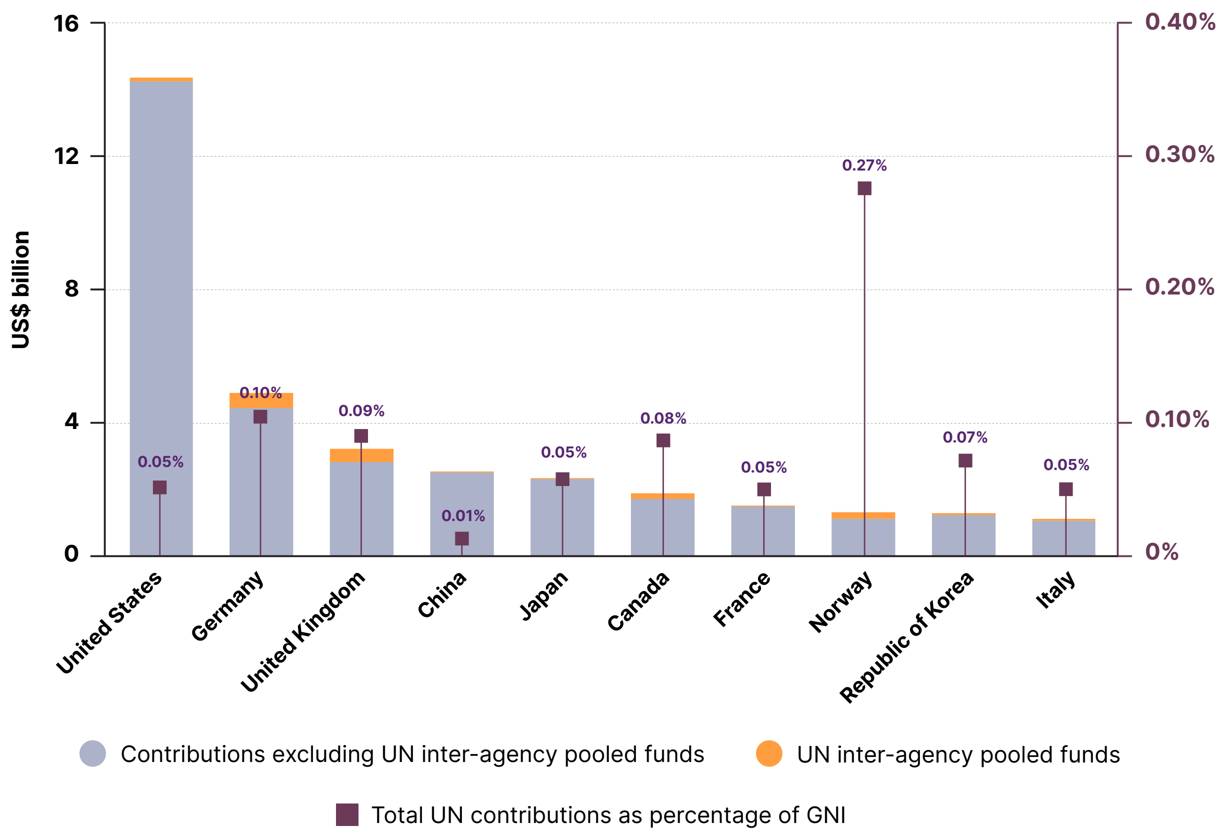
agency pooled funds – and also contributions relative to each country's gross national income (GNI). This dual perspective reveals not only the scale of financial support, but the proportional effort made by each Member State relative to their economic capacity.

In absolute terms, the United States was substantially ahead of all the other donors in 2024. When measured as a share of GNI, however, its contribution stands at 0.05% – a comparable level to Japan, France and Italy, but smaller than several other major donors. By contrast, Norway ranks as the eighth-largest contributor to the UN system in absolute terms, but at 0.27% leads the way when it comes to share of GNI. Notably, although Denmark and Sweden were not among the top ten contributors in 2024, their contributions as share of GNI are among the highest, with 0.19% and 0.17% respectively.

Germany, Japan and the United Kingdom have consistently ranked among the top five contributors to the UN system in absolute terms during the 2015–2024 period. Having held the second-place position since 2016, Germany contributed US$ 4.9 billion (including contributions to UN inter-agency pooled funds) in 2024, or 0.10% of its GNI. Meanwhile, the United Kingdom's 2024 contribution stood at US$ 3.2 billion, or 0.09% of its GNI.

Figure 9: Top Member State contributors to the UN system, 2024 (US$ billion and percentage share of GNI)



Source: Chief Executives Board for Coordination (CEB), UN Pooled Funds Database, and UN Statistics Division (UNSD).

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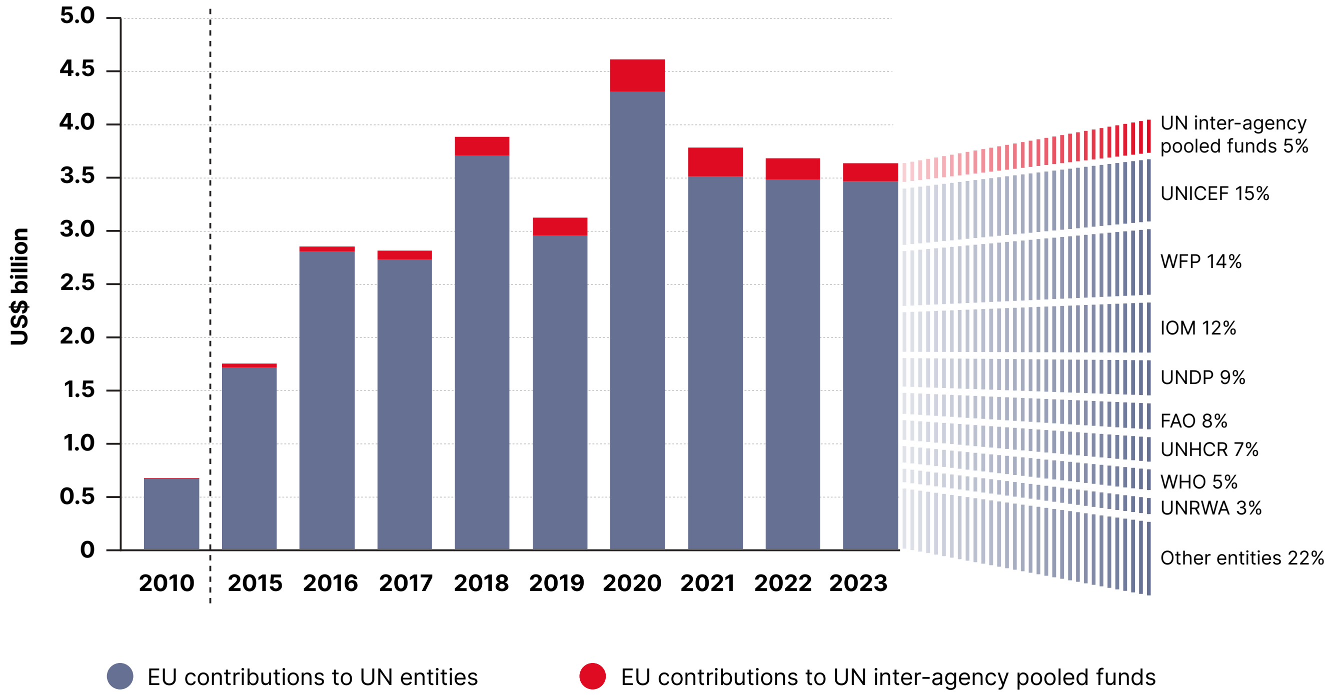
Figure 10: EU funding to the UN system, 2010–2023 (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and UN Pooled Funds Database.
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Returning to Figure 8, contributions from the top 11th to 25th donors, along with the segment representing 'other governments', have fluctuated year on year. Combined, they increased from US$ 11.1 billion in 2015 to US$ 12.9 billion in 2024 – respectively, 23% and 19% of total UN system revenue. This points to the ongoing engagement of a broad range of Member State contributors in the UN's work, and to the declining share of their contributions in total UN revenue.

Revenue provided by non-Member State contributors and other contributor types nearly doubled over the same period, rising from US$ 12.1 billion in 2015 to US$ 21.6 billion in 2024.[27] Within this group, the EU increased its contributions from US$ 1.7 billion in 2015 to $3.6 billion in 2024. While the EU is not a UN Member State, it holds enhanced observer status at the UN General Assembly and is a critical partner when it comes to achieving the UN system's global mandates. EU contributions to the UN Secretariat and various UN agencies are examined in further detail below.

Revenue from multilateral channels

The UN system is also funded by a diverse set of multilateral institutions and funding mechanisms, which are themselves largely supported by governments. The EU is funded entirely by its member states, while IFIs such as the World Bank draw resources from a combination of member contributions, bond issuances and borrowing arrangements. In 2024, governments accounted for 90% of contributions to UN inter-agency pooled funds, another key multilateral financing channel.

The EU is a key partner for both the UN system and UN inter-agency pooled funds. Figure 10 illustrates EU funding levels to the UN system for the 2015–2024 period, with a side panel showing the distribution of 2024 funding across the main UN entity recipients. As a political and economic union of member states, the EU does not typically provide assessed or voluntary core contributions. Nevertheless, its (mainly earmarked) contributions have more than doubled since 2015. Since hitting a peak of US$ 4.6 billion in 2020 due to the global needs arising from the COVID-19 pandemic, EU contributions have remained largely stable at around US$ 3.6–3.8 billion per year. This reflects the sustained engagement woven into the EU's multi-year budget framework, which runs through 2027.

EU funding to the UN is almost entirely allocated to humanitarian and development assistance, reflected in the fact that UNICEF, WFP and IOM together received 47% of total EU funding in 2024. The EU is also a key funding partner for UN inter-agency pooled funds, providing US$ 198 million in 2024 – 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. Although these funds are not administered by UN entities and the UN does not play a lead role in fund allocation decisions, UN entities do receive resources as implementing partners. In 2024, the UN system received US$ 2.7 billion via global vertical funds. UNDP, UNICEF and the United Nations Environmental Programme (UNEP) – the channel's largest recipients – accounted for 73% of this total, receiving US$ 943 million, US$ 740 million and US$ 318 million respectively.

IFIs are critical partners when it comes to the large-scale financing of national development efforts, and in doing so provide a further multilateral financing channel for the UN system. Key institutions include the World Bank Group, the International Monetary Fund (IMF), and regional development banks such as the African Development Bank (AfDB), Asian Development Bank (ADB) and Inter-American Development Bank (IDB). Direct financial flows from IFIs to the UN system amounted to US$ 2.2 billion in 2024, or 3.3% 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 resources for SDG achievement. For example, UNICEF worked with the World Bank Group's International Development Association (IDA) – tasked with helping the 75 poorest countries – during its 21st replenishment cycle in order to ensure children's needs were prioritised in fund allocations.[28]

Figure 11 illustrates funding received from IFIs in 2024, by a selection of UN entities where such revenue plays a significant role. Overall, the World Bank Group is by some distance the main partner, alongside several regional development banks. UNICEF is the biggest recipient of 2024 revenue ascribable to IFI funding, having received US$ 790 million (9% of its total revenue). In addition, UNICEF mobilised US$ 564 million from the World Bank Group to support countries facing emergencies such as conflicts, natural disasters or fragile conditions. This represents the largest IFI contribution to the UN system in 2024.

UNOPS actively engages with a wide variety of IFIs, including both global and regional multilateral development banks. In 2024, this translated into contributions of US$ 460 million (or 29% of UNOPS's annual revenue), of which 94% came from the World Bank Group – linked to the latter's increased demand for support in settings affected by conflict and fragility.[29]

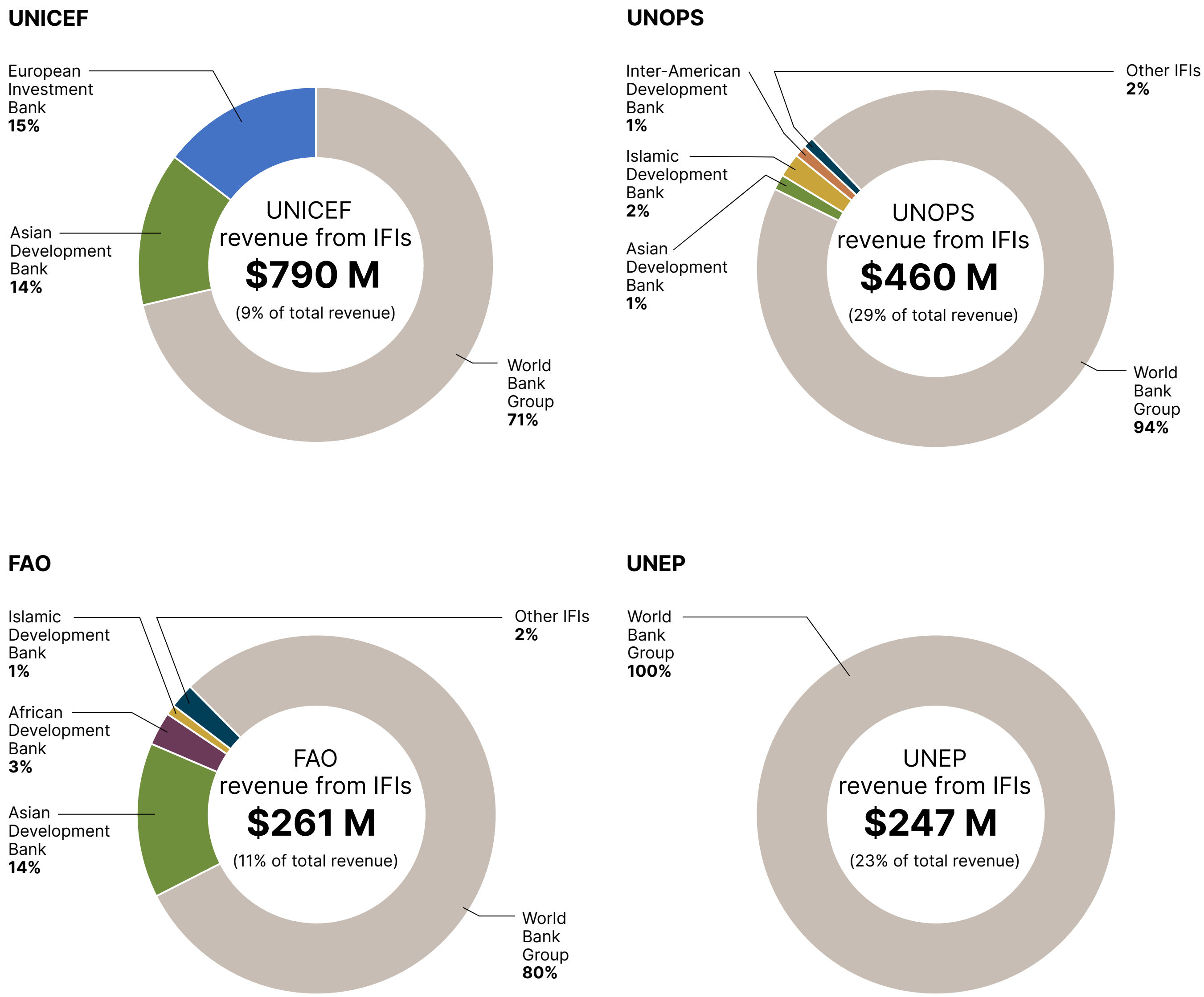
A similar pattern can be seen in the cases of the Food and Agriculture Organization of the United Nations (FAO) and UNEP, which respectively received US$ 261 and US$ 247 million in IFI contributions in 2024, almost all of which came from the World Bank Group.[30]

In terms of volume of resources, the most prominent funding partnership between a regional development bank and a UN entity in 2024 was between the European Investment Bank (EIB) and UNICEF (US$ 116 million). The EIB focuses on projects that align with EU and partner country priorities. The partnership between the two organisations includes investing in quality education and skills training for vulnerable children; as well as implementing the Global Polio Eradication Initiative.[31] The latter initiative seeks to eradicate the disease and strengthen health systems, especially in fragile and conflict-affected areas.

Revenue from other non-state funding

Partnership arrangements between the UN system and other non-state sources have gained increasing recognition

Figure 11: International Financial Institutions (IFIs) funding to select UN entities, 2024 (US$ million)



Source: Chief Executives Board for Coordination (CEB).

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as an important financing mechanism in the context of the 2030 Agenda for Sustainable Development. Figure 12 presents trends in contributions from non-governmental sources – namely the private sector, foundations, NGOs and other sources – over the period 2018–2024. Total contributions increased steadily from US$ 2.8 billion in 2018 (5% of total UN system revenue) to a peak of US$ 6.1 billion in 2022. This upward trajectory was followed by a decline, with total contributions falling to roughly US$ 4.5 billion by 2024 (7% of total UN system revenue).

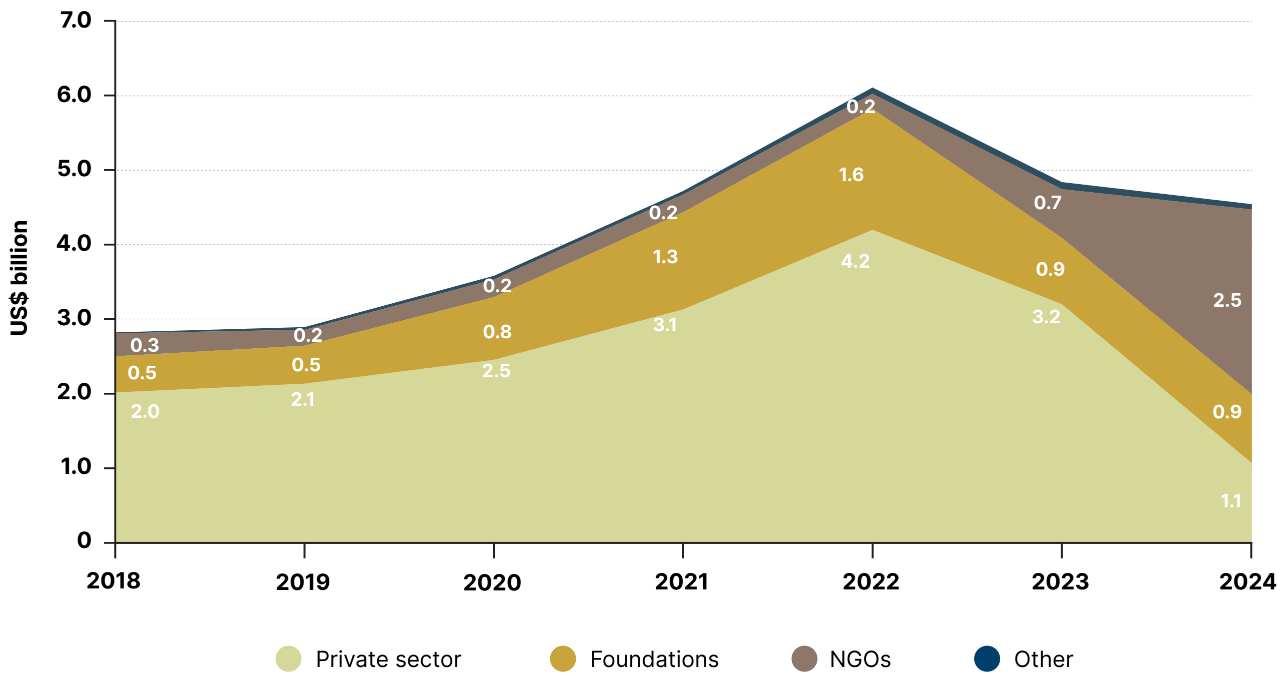
From 2015 to 2023, the private sector consistently accounted for the largest share of other non-state contributions, partly because UNICEF classified revenue from its National Committees under this sub-category. UNICEF revised this approach for the 2024 reporting cycle, however, determining instead that these revenues should be reported as NGO contributions.[32] As a result, NGO contributions increased significantly in 2024, at US$ 2.5 billion becoming the largest source among other non-state sources. This followed a similar reclassification by UNHCR, which, having previously reported revenue from its National Committees under foundations, reclassified these contributions as NGO funding from 2023 onwards.

Foundations contributed US$ 0.9 billion to the UN system in 2024. The Bill & Melinda Gates Foundation remained the largest such contributor, providing approximately US$ 0.5 billion.[33]

Revenue from no contributor

The 'no contributor' category is used in UN system-wide financial reporting when a revenue flow cannot be attributed to a specific external source or funding partner. In practice, this category serves as a technical reporting classification rather than a true funding source. Funding attributed to no contributor rose from US$ 3.9 billion in 2023 to US$ 4.3 billion in 2024, representing 6% of the UN system's total revenue in both years. Revenues such as investment income, exchange rate gains or actuarial adjustments that do not originate from a donor are reported under this contributor type.

Figure 12: Other non-state funding to the UN system, 2018–2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).

Note: Funding from public-private partnerships and from academic, training and research institutions is included under the category 'Other'.

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1.4 Funding composition of the UN development system

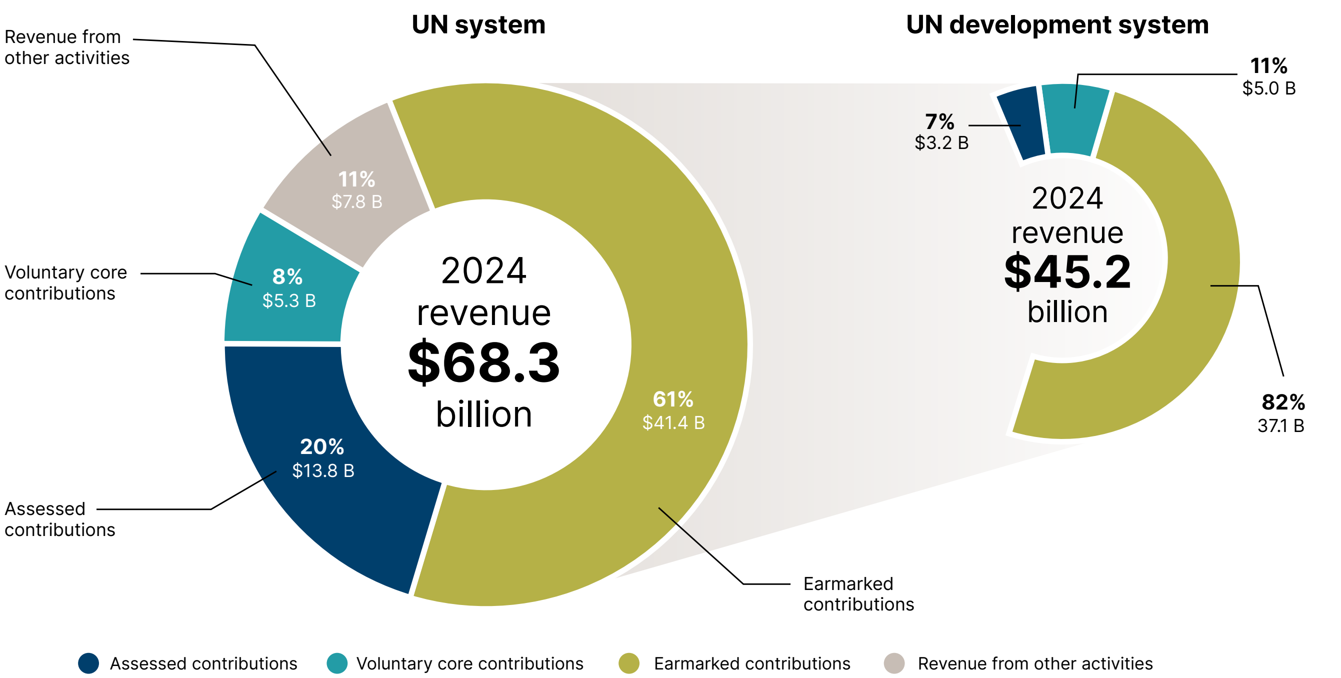
The data presented thus far has encompassed all entities reporting to the CEB – in other words, the entire UN system. From here on, the chapter shifts focus to the UNDS, using data from the UN Department of Economic and Social Affairs (UN DESA). The UNDS is a subgroup of the UN system, comprising entities mandated to promote sustainable development and human welfare in developing countries and countries in transition. More specifically, these entities focus on development and humanitarian assistance, which are together referred to as UN operational activities for development (OAD) (see Box 2 in Chapter 2).

Core and earmarked revenues

Figure 13 depicts the 2024 revenues of both the UN system and the UNDS, including their composition and the relationship between them. Contributions to the UNDS totalled US$ 45.2 billion, accounting for 66% of total UN system revenue. This was the lowest level seen since 2021, representing a 17% decrease from the 2022 peak of US$ 54.5 billion. Breaking down total contributions to UN development and humanitarian assistance in 2024, 82% were earmarked contributions (US$ 37.1 billion), 11% voluntary core contributions (US$ 5.0 billion) and the remaining 7% assessed contributions (US$ 3.2 billion). Overall, core contributions to the UNDS accounted for only 18% of total revenues in 2024.

Figure 14 illustrates the evolution of contributions to the UNDS from 2015 to 2024, disaggregated into core and earmarked contributions. As in the broader UN system, fluctuations in UNDS revenue during this period were largely driven by earmarked funding, which increased from US$ 22.1 billion in 2015 to a peak of US$ 45.6 billion

Figure 13: Funding of the UN system and UN development system by financing instrument, 2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1).
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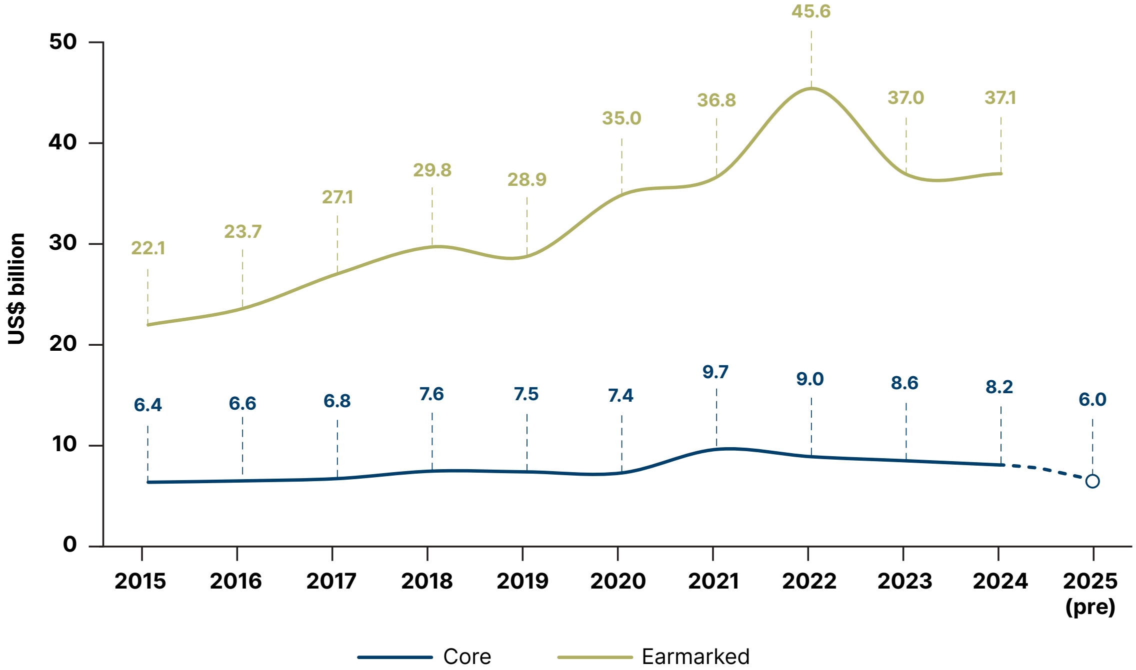
Figure 14: Total core and earmarked contributions for UN development and humanitarian assistance, 2015–2024 (official data), with 2025 core contributions (preliminary) (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1). Historical data from various reports.
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in 2022, before declining to US$ 37.1 billion in 2024. By contrast, core contributions have remained relatively stable over the period, rising steadily from US$ 6.4 billion in 2015 to US$ 9.7 billion in 2021. Since then, however, core funding for UN OAD has declined, falling to US$ 8.2 billion in 2024. This decrease is mainly explained by reductions in voluntary core resources, together with non-payment of assessed contributions by some Member States.

OECD projections suggest core contributions to the UNDS may have declined by 27% in 2025 compared to 2024.[34] If current estimates hold, this means core contributions to the UNDS have fallen, in nominal terms, to around US$ 6 billion, below the level recorded at any point in the 2015–2024 period.

The gap between core and earmarked funding has widened over the past decade. This growing disparity poses a significant challenge to the UNDS's capacity. Not only does it limit the ability to respond flexibly, effectively and in a coordinated manner to programme country needs, it constrains investments in long-term development solutions. As highlighted in the 2024 Report of the Secretary-General, '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'.[35]

The revitalised funding compact, endorsed by the UN Economic and Social Council (ECOSOC) in July 2024, sets out a number of concrete commitments between Member States and the UNDS aimed at improving funding quality for development assistance. These include increasing the share of core contributions, as well as expanding flexible and multi-year funding. As part of this, the UNDS has pledged to strengthen system-wide transparency, efficiency and results reporting.[36]

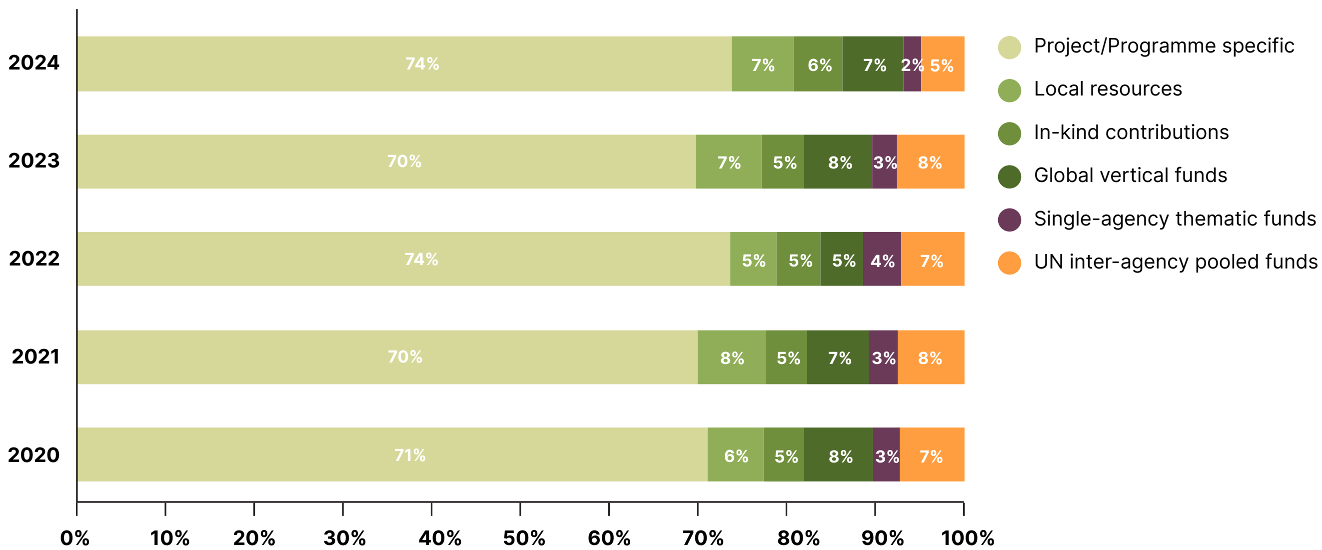
More specifically, the funding compact set a target that core funding provided by Member States should constitute at least 30% of total voluntary funding across the UNDS (excluding assessed contributions) by 2027. In 2024, total voluntary funding amounted to US$ 42 billion, of which US$ 37.1 billion was earmarked and just US$ 5 billion was voluntary core – an 11.8% share. As noted in the 2026 Report of the Secretary-General, 'Despite two iterations of the funding compact, the anticipated shift towards core, pooled and flexible financing has not materialised in any meaningful way. Core funding has not reached 30 per cent of total voluntary contributions, and for some agencies it has fallen below 10 per cent'.[37]

Figure 15 shows the annual distribution of earmarked contributions to the UNDS by type from 2020 to 2024.[38] As noted in section 1.2, earmarked contribution types range from project-/programme-specific contributions that are for the most part tightly earmarked, to the more flexible modality of UN inter-agency pooled funds.

The horizontal bars in Figure 15 show each type of earmarked contribution as a percentage of total UNDS earmarked contributions. As can be seen, funding throughout this period was concentrated in earmarked projects/programmes, which consistently accounted for 70–74% of total earmarked resources. By contrast, more flexible funding modalities represent only a small share of earmarked resources, underscoring the structural nature of this concentration.

Tightly earmarked project- or programme-specific funding incurs high transaction costs and can lead to reporting duplication. It may also intensify competition between UN entities for funding from major Member State contributors, particularly in the context of constrained core resources. In 2024, 57% of the contributor governments surveyed reported an increase in such competition among UN entities.[39]

Figure 15: Earmarked contributions to the UN development system by type, 2020–2024 (percentage share of earmarked UNDS contributions)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1). Historical data from various reports.

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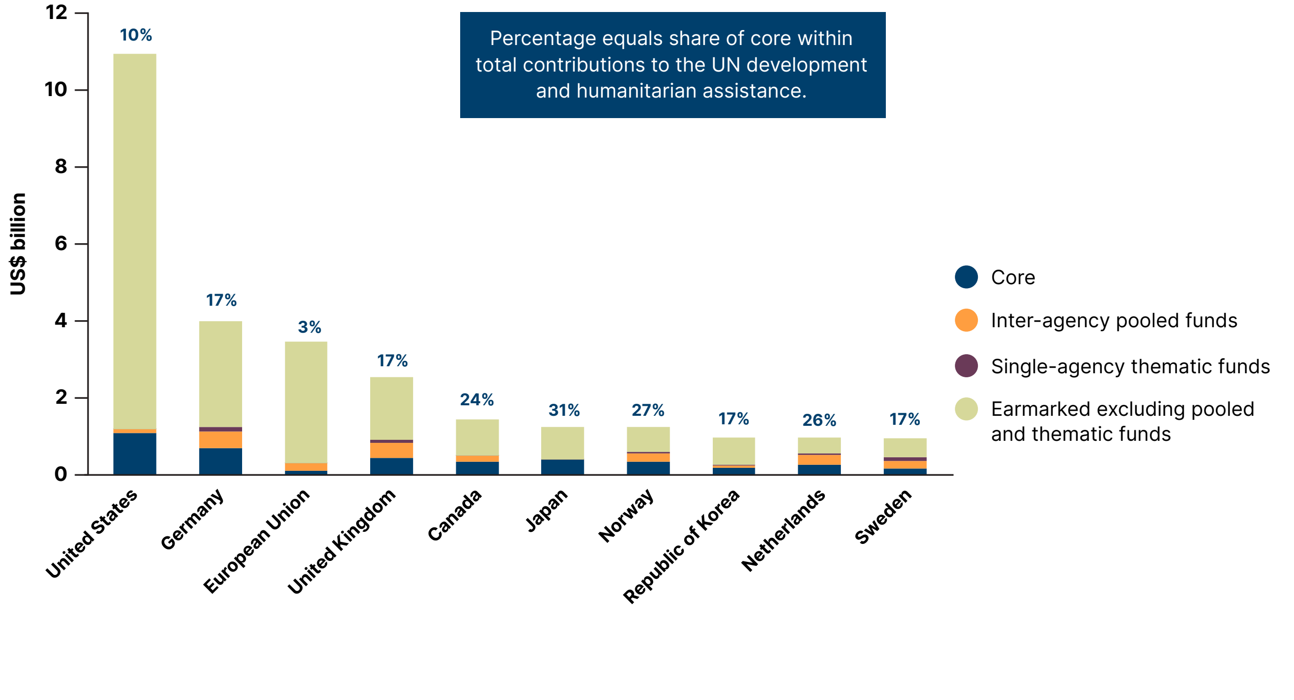
UNDS top contributors

Like the UN system, the UNDS relies heavily on a small number of contributors, with the top ten OECD-DAC contributors collectively accounting for 61% of total UN OAD funding in 2024. There are, however, notable variations in the financing instruments these donors rely on, as illustrated in Figure 16. The percentage labels indicate the share of core within each total contribution to the UNDS, while earmarked resources are further broken down into single-agency thematic funds and inter-agency pooled funds. As noted above, the EU's legal and institutional status as a political and economic union of member states means it mainly provides earmarked contributions.[40]

Germany, the United Kingdom, Norway, the Netherlands and Sweden show more diversified funding profiles, with notable shares of pooled and thematic funds offering a valuable complement to core resources. The United States remained the largest donor in 2024 in absolute terms, contributing close to US$ 11 billion, 10% of which was provided as core resources. Japan provided the highest share of total core funding (31%), while Norway had the highest share of voluntary core (25%).

Excluding assessed contributions, Germany is the largest provider of voluntary core funding at US$ 495 million, followed by the United States at US$ 448 million. Next comes Norway with US$ 309 million and the United Kingdom with US$ 304 million. Of these four countries, only Norway's contribution to the UN's core resources is expected to remain stable in 2025 according to OECD projections, with a significant drop in such contributions anticipated among the other three.

Figure 16: Funding composition for UN development and humanitarian assistance: Top OECD-DAC contributors, 2024 (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1).

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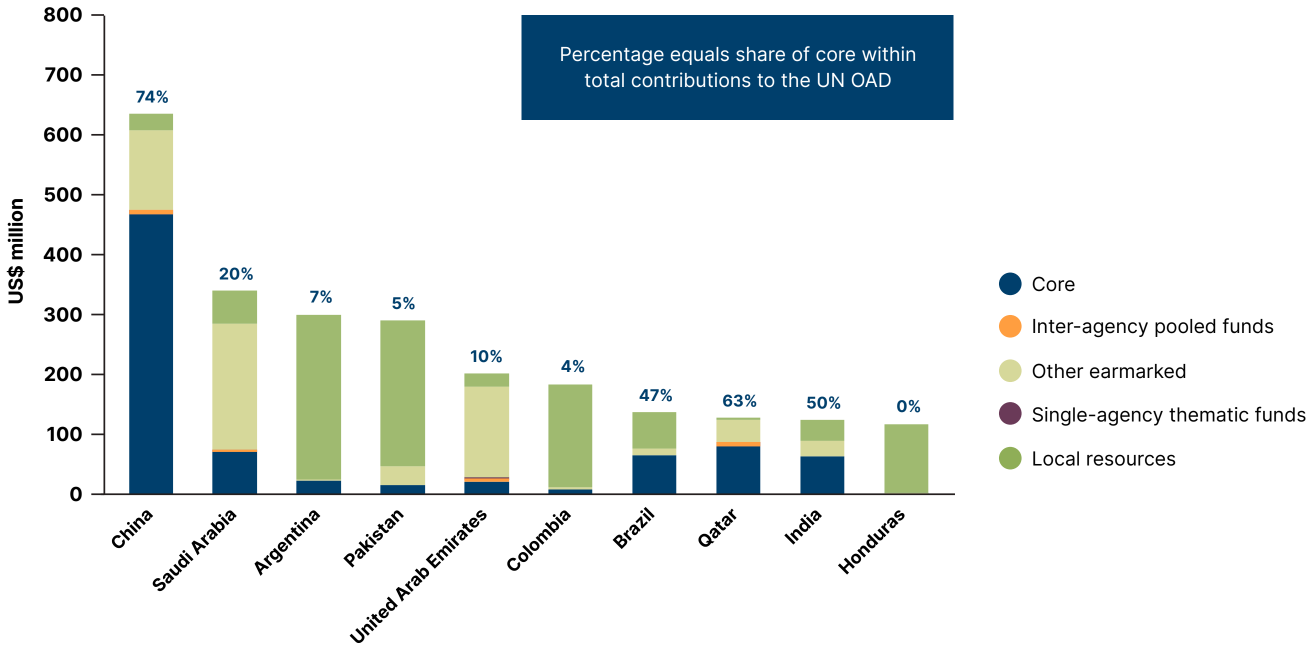
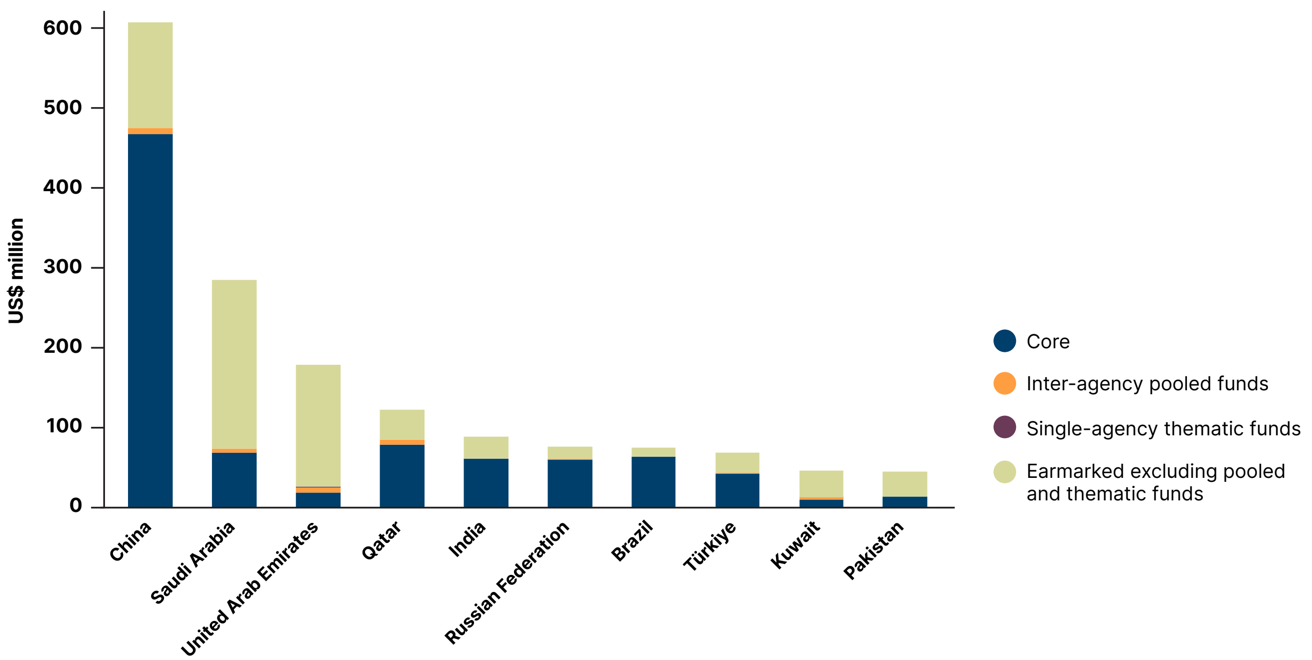
Figure 17: Funding composition for UN development and humanitarian assistance: Top non-OECD-DAC contributors, 2024 (US$ million)

(A) Including local resources



(B) Excluding local resources



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1).
Note: Project/programme-specific funding, global vertical funds, and in-kind contributions are included under the category 'Other Earmarked'.
For notes – see page 114

Emerging donors also exhibit a diverse funding mix for UN development and humanitarian activities. Most contribute lower volumes of earmarked resources than DAC countries, which translates into a comparatively higher share of core funding. The two panels in Figure 17 present the contributions of the top non-OECD-DAC member states contributors to UN OAD in 2024, distinguishing between funding that includes/excludes local resources.

China remained the largest non-OECD-DAC contributor to UN development and humanitarian assistance in 2024, regardless of whether local resources were included or excluded (see Box 1 for the definition of local resources). It provided US$ 636 million including local resources, of which 74% was core funding and 6% (US$ 40 million) voluntary core. Elsewhere, Qatar stands out, with 63% of its total contributions provided as core resources. Moreover, it contributed the highest amount of voluntary core (US$ 74 million) among this group of contributors. Other major contributors, including Saudi Arabia and the United Arab Emirates, channelled their support primarily through earmarked funding.

Excluding local resources has a notable impact on the top non-OECD-DAC contributors' composition and ranking – more than 90% of contributions to the UNDS from Honduras, Colombia and Argentina consist of local resources.[41] In addition, non-OECD-DAC contributors have had limited engagement in funding UN inter-agency pooled funds. In 2024, China, Qatar and United Arab Emirates were the largest contributors among this group, providing US$ 7.4 million, US$ 6.8 million and US$ 6.4 million respectively.

UNDS top contributors to development activities

Figures 18 and 19 show the 2024 composition of the top 15 contributors (UN Member States and the EU) to, respectively, development and humanitarian assistance. While the distribution of funding modalities varies between the two, both reveal a high concentration of contributions among a limited number of donors.

The top five contributors to development assistance in 2024 – the United States, the EU, Germany, the United Kingdom and Canada – collectively accounted for 37% of total contributions. Expanded to include Japan, Norway, China, Sweden and the Netherlands, the top ten donors together provided half of total development assistance. Most of these featured contributors provide the bulk of their development assistance as earmarked funding. The EU, Germany, the United Kingdom, Canada, Norway, Sweden and the Netherlands make notable use of UN inter-agency pooled funds.

The revitalised funding compact sets clear targets for rebalancing voluntary non-core, or earmarked, funding by 2027. Key objectives include increasing the share of Member State contributions to single-agency thematic funds to 15% and raising the share of Member State earmarked contributions for development activities channelled through UN inter-agency pooled funds to 30%. Moreover, 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 (PBF), and US$ 800 million for country-level multi-partner trust funds (MPTFs) supporting UN Sustainable Development Cooperation Frameworks (UNSDCFs).[42] In 2024, funding for all three instruments remained well below the compact targets.

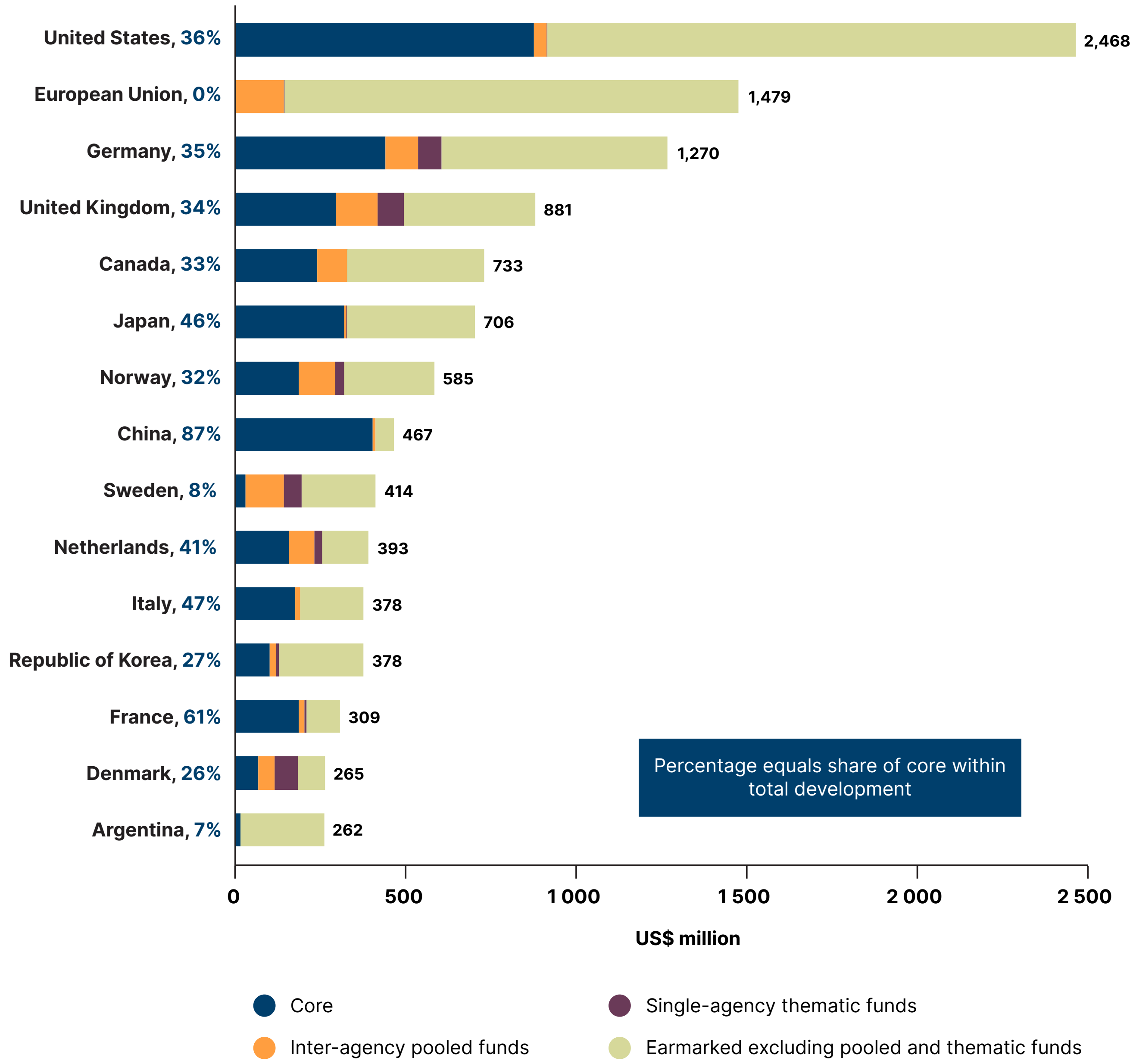
UNDS top contributors to humanitarian activities

The concentration of funding among relatively few contributors is even more pronounced on the humanitarian side, where the top 15 contributors – all OECD-DAC members – together accounted for 77% of funding, with the US alone providing 32%.

Figure 19 illustrates the funding composition of the top 15 contributors to humanitarian assistance channelled through the UNDS in 2024, disaggregated by funding modality. Across all 15 contributors, the share of core and single-agency thematic funding is minimal, highlighting a persistent gap in the availability of flexible, predictable funding for humanitarian operations. Still, nine of the contributors channelled more than 10% of their contributions through UN inter-agency pooled funds.

If OECD-DAC projections prove correct, humanitarian ODA from DAC countries declined by 35.8% to US$ 15.5 billion in 2025, with a reported reduction of more than 50% in such assistance from the United States.[43] As these numbers imply, the UN's heavy reliance on a narrow range of funding sources has led to a sharp contraction in resources for humanitarian action in 2025. This trend was already evident in Figure 6, which shows that the two largest humanitarian agencies, WFP and UNHCR, together experienced a decline in overall revenue of US$ 4.6 billion.

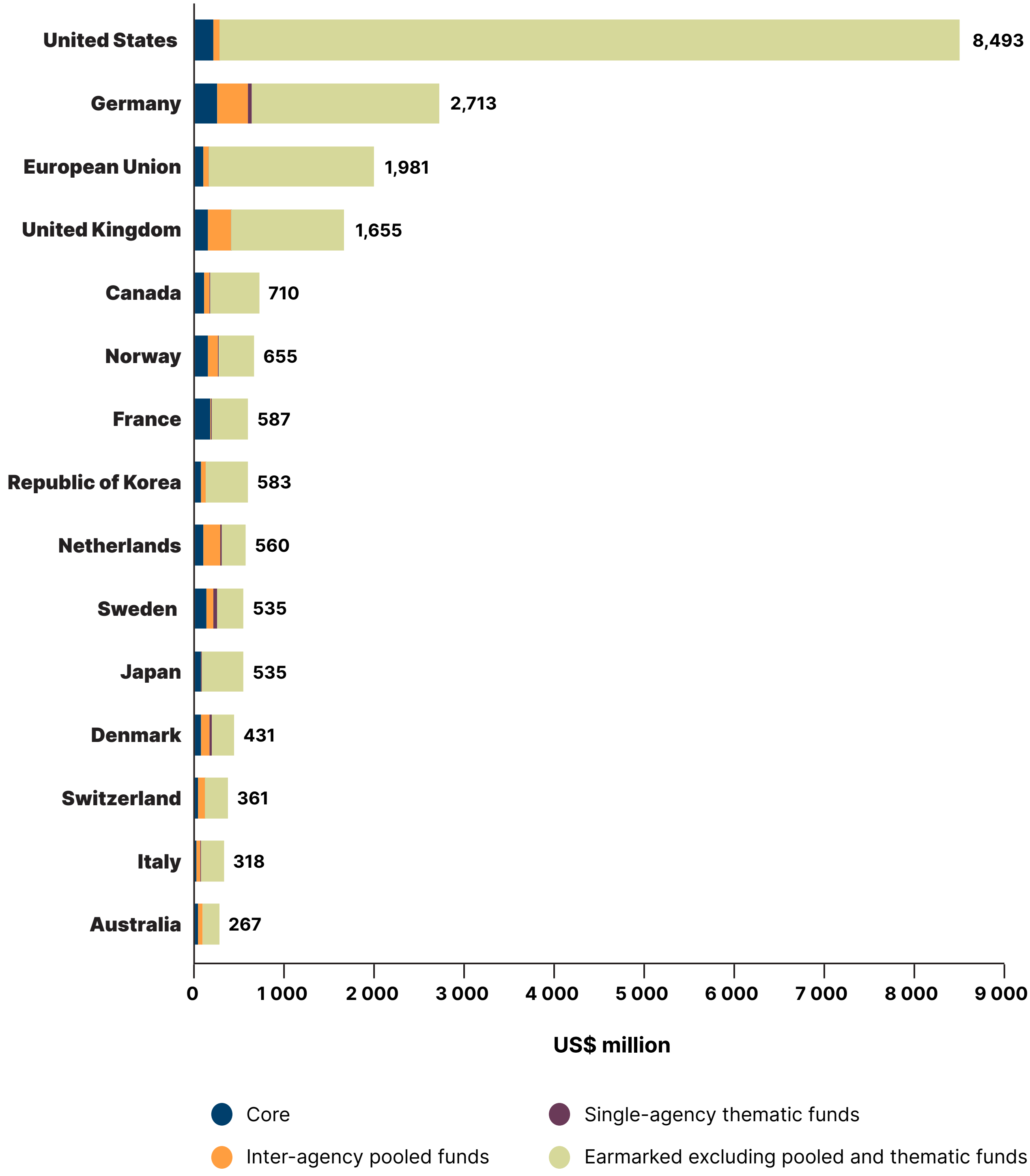
Figure 18: Funding composition for UN development assistance: Top Member State contributors and the EU, 2024 (US$ million)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1) and UN Pooled Funds Database.

For notes – see page 115

Figure 19: Funding composition for UN humanitarian assistance: Top Member State contributors and the EU, 2024 (US$ million)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1) and UN Pooled Funds Database.

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1.5 UN inter-agency pooled funds

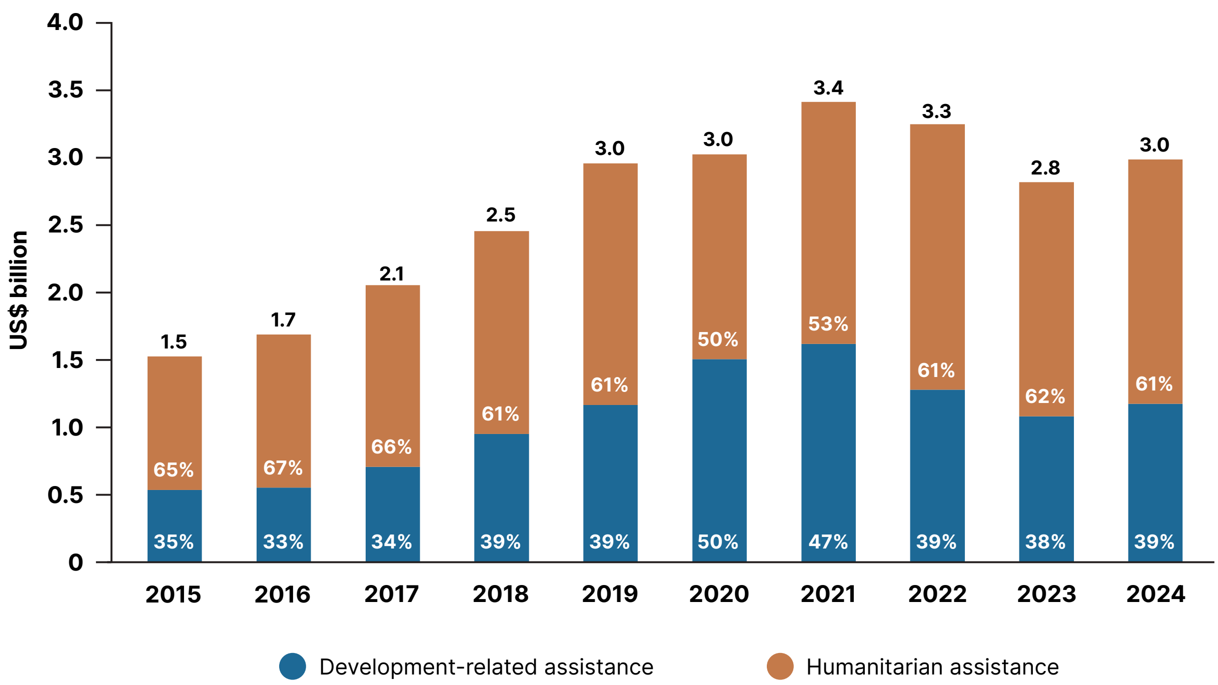
Humanitarian and development-related activities

As figure 20 shows, total contributions to UN inter-agency pooled funds have more than doubled over the past decade, from US$ 1.5 billion in 2015 to a peak of US$ 3.4 billion in 2021, before dropping to US$ 3.0 billion in 2024. This represents 3% of total earmarked contributions to the UN system (See Figure 5) and 5% of total earmarked contributions to the UNDS (see Figure 15). More than half these contributions (55%) supported country-level funds, while 39% was allocated to global funds. The remaining 6% went to regional funds.

In 2024, humanitarian funds received US$ 1.8 billion in contributions. The majority of the humanitarian portfolio consists of OCHA-administered funds directed towards emergency humanitarian action. These include the United Nations Central Emergency Response Fund (CERF), a global fund which received US$ 576 million in 2024 (and an estimated US$ 436 in 2025); the regional humanitarian pooled funds (RHPFs),[44] which received US$ 59 million; and country-based pooled funds (CBPFs), which together received US$ 1.1 billion.

The development-related pooled funds portfolio incorporates development funds, peace and transition funds, and climate and environment funds. Two main types of development-related funds are multi-partner trust funds (MPTFs) and stand-alone joint programmes (JPs) operating under a pass-through funding modality.[45] In 2024, development-related pooled funds received US$ 1.2 billion in contributions, with MPTFs receiving 70% (US$ 825 million) and JPs the remaining 30% (US$ 354 million).

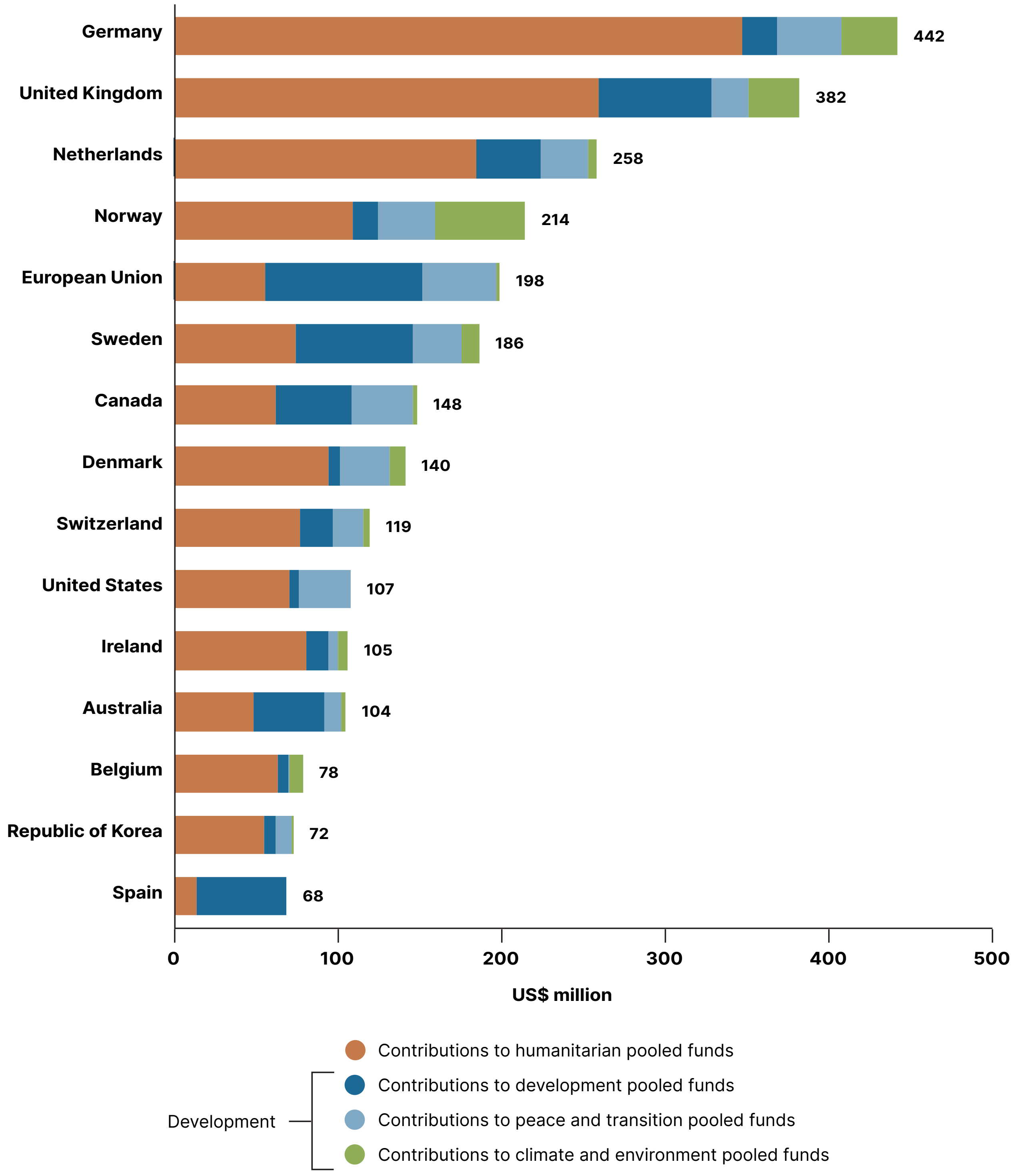
Figure 20: Contributions to UN inter-agency pooled funds, 2015–2024 (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1) and UN Pooled Funds Database. Historical data from various reports.

For notes – see page 115

Figure 21: Contributions to UN inter-agency pooled funds by fund thematic area: Top contributors, 2024 (US$ million)



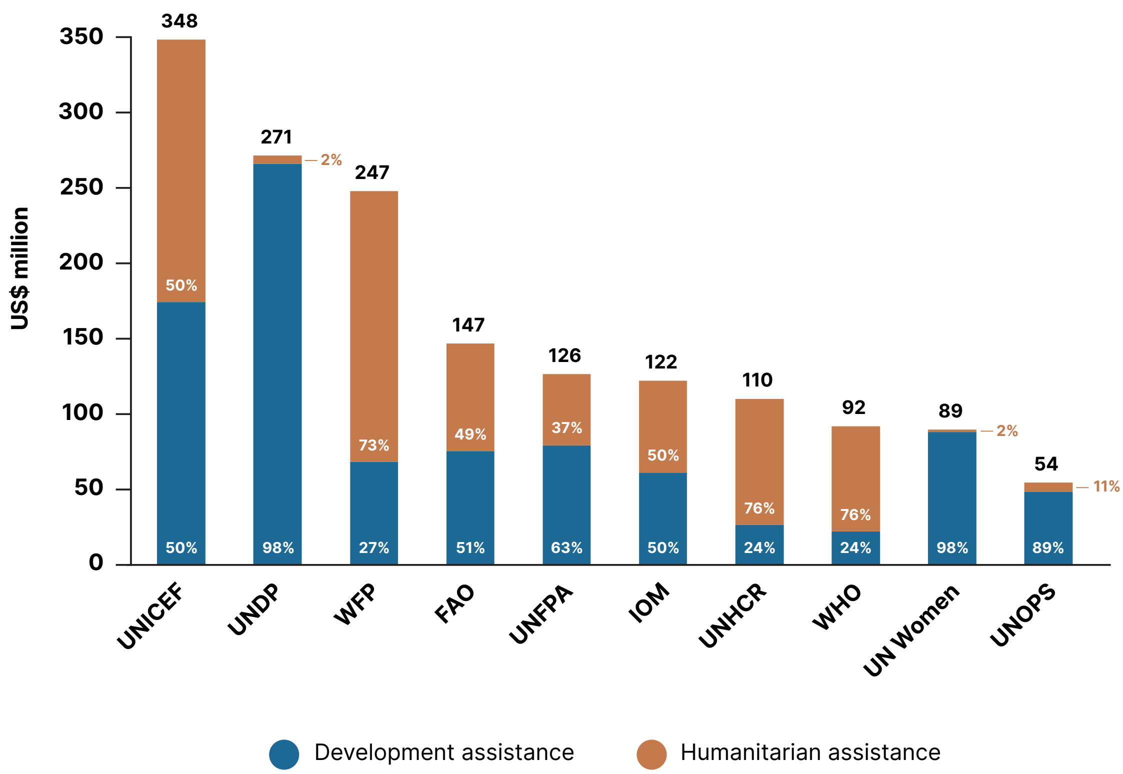
Source: UN Pooled Funds Database.

For notes – see page 115

MPTFs include global 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, such as gender-based violence, migration, disability inclusion and forest protection. Despite an annual funding compact target of US$ 500 million each, contributions to the Peacebuilding Fund and the Joint SDG Fund amounted to just US$ 126 million and US$ 90 million respectively in 2024. Meanwhile, the Central African Forest Initiative and the 2gether 4 SRHR were among the regional funds that in 2024 received a total of US$ 126 million in development inter-agency pooled fund contributions. At a country level, development MPTFs – which facilitate Resident Coordinator-led development support for national development plans, bringing together diverse partnerships under a common results framework– received US$ 220 million in contributions in 2024.

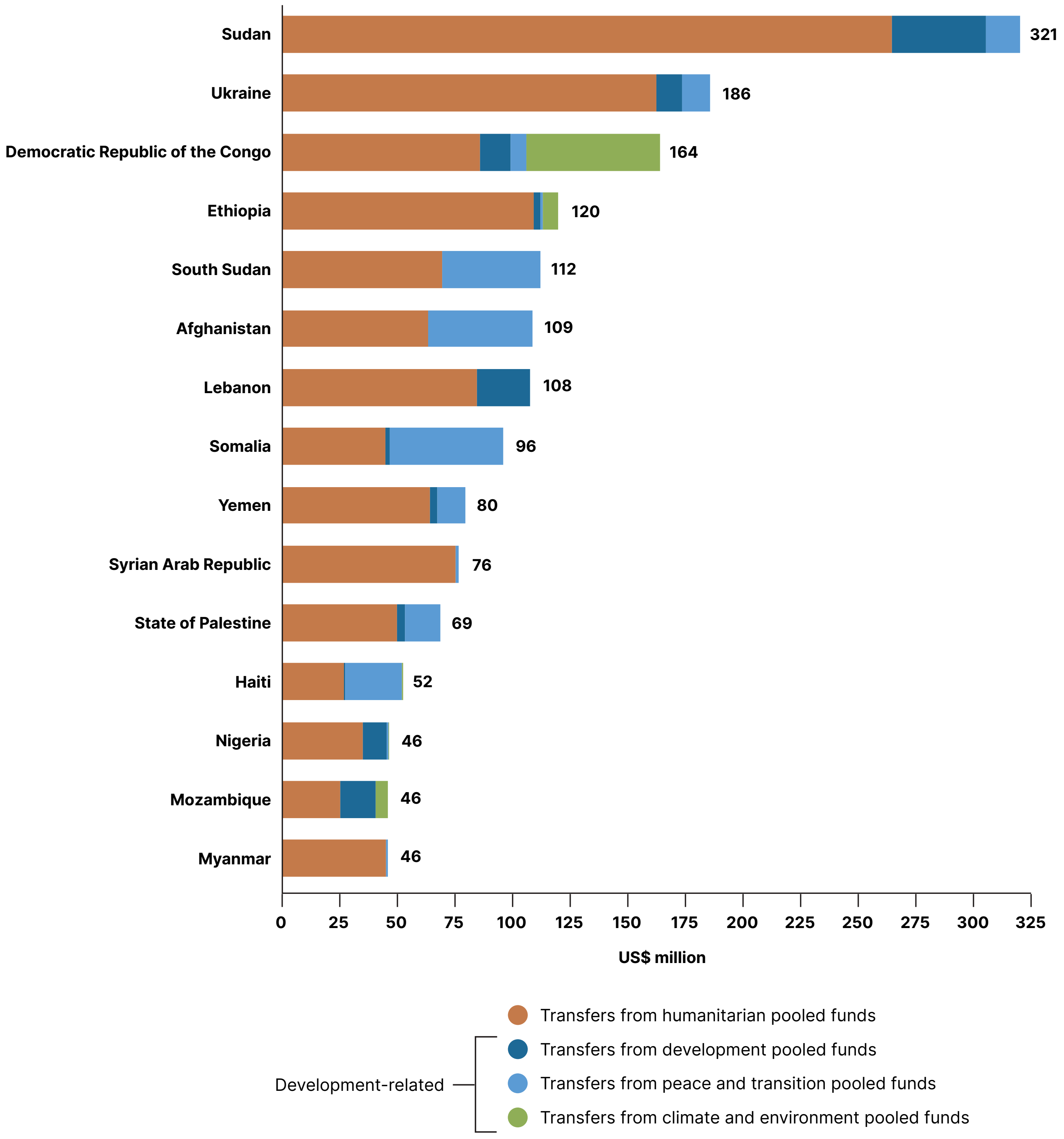
Funding of UN inter-agency pooled funds is highly concentrated among a small number of partners. The top 15 contributors in 2024 – all OECD-DAC members, as shown in Figure 21 – accounted for 88% of total contributions. Germany, the largest contributor, provided US$ 442 million, while the next two largest contributors, the United Kingdom and the Netherlands, provided US$ 382 million and US$ 258 million respectively. Combined, these three contributors provided more than US$ 1 billion of UN inter-agency pooled funding in 2024, under-scoring their leadership in advancing flexible, coordinated financing arrangements.

Figure 22: Top implementing UN entities receiving revenue through UN inter-agency pooled funds, by fund thematic area, 2024 (US$ million)



Source: UN Pooled Funds Database.
For notes – see page 115

Figure 23: Top recipient countries or areas of UN inter-agency pooled funds transfers, 2024 (US$ million)



Source: UN Pooled Funds Database.

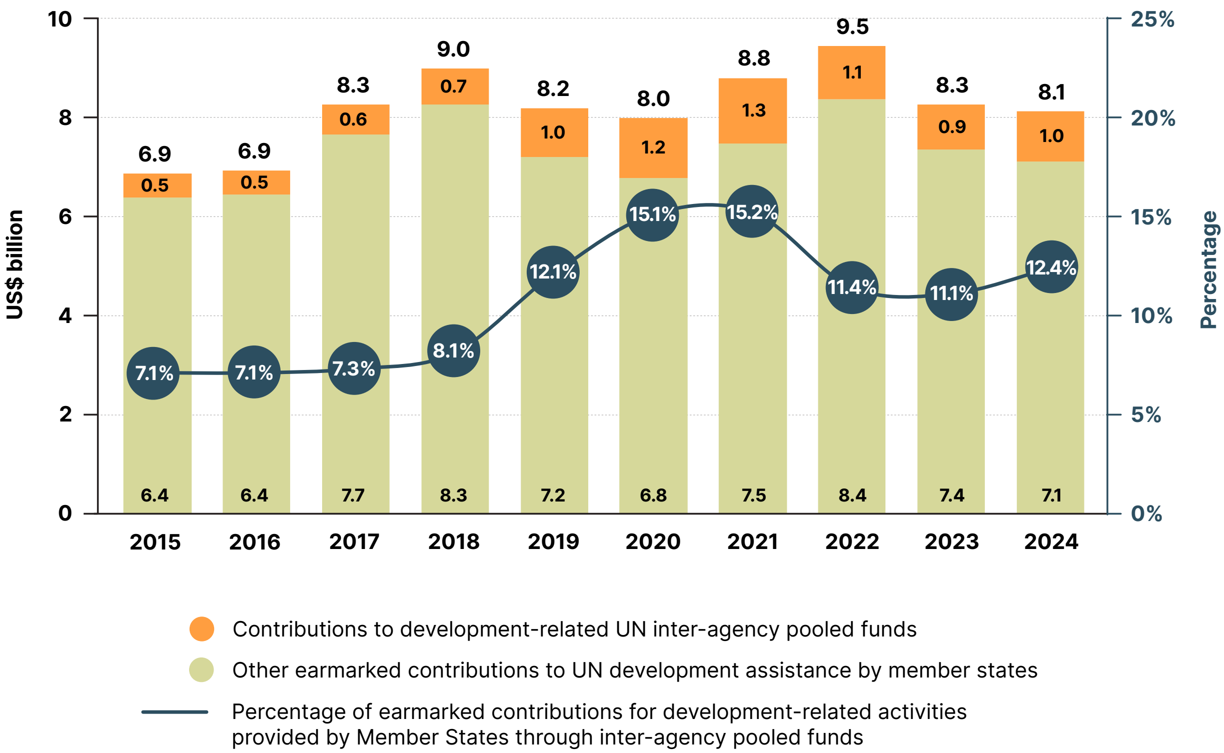
For other notes – see page 115

This concentration also highlights the exposure of UN inter-agency pooled funds to broader trends in ODA. Given the principal contributors to these financing mechanisms are OECD-DAC members, it is likely the increasingly constrained funding environment will put pressure on the volume of contributions to UN inter-agency pooled funds going forward.

Turning to resources transferred from UN inter-agency pooled funds for project/programme implementation, Figure 22 presents the top UN entities receiving such funding in 2024, disaggregated by thematic area. UNICEF was the top recipient of UN inter-agency pooled funds in 2024, having been allocated US$ 348 million, half of which came from development pooled funds. UNDP was second, with US$ 271 million, the vast majority of which (98%) was sourced from development-related funds, in line with its core mandate. WFP ranked third, with US$ 247 million, 73% of which came from humanitarian-themed funds.

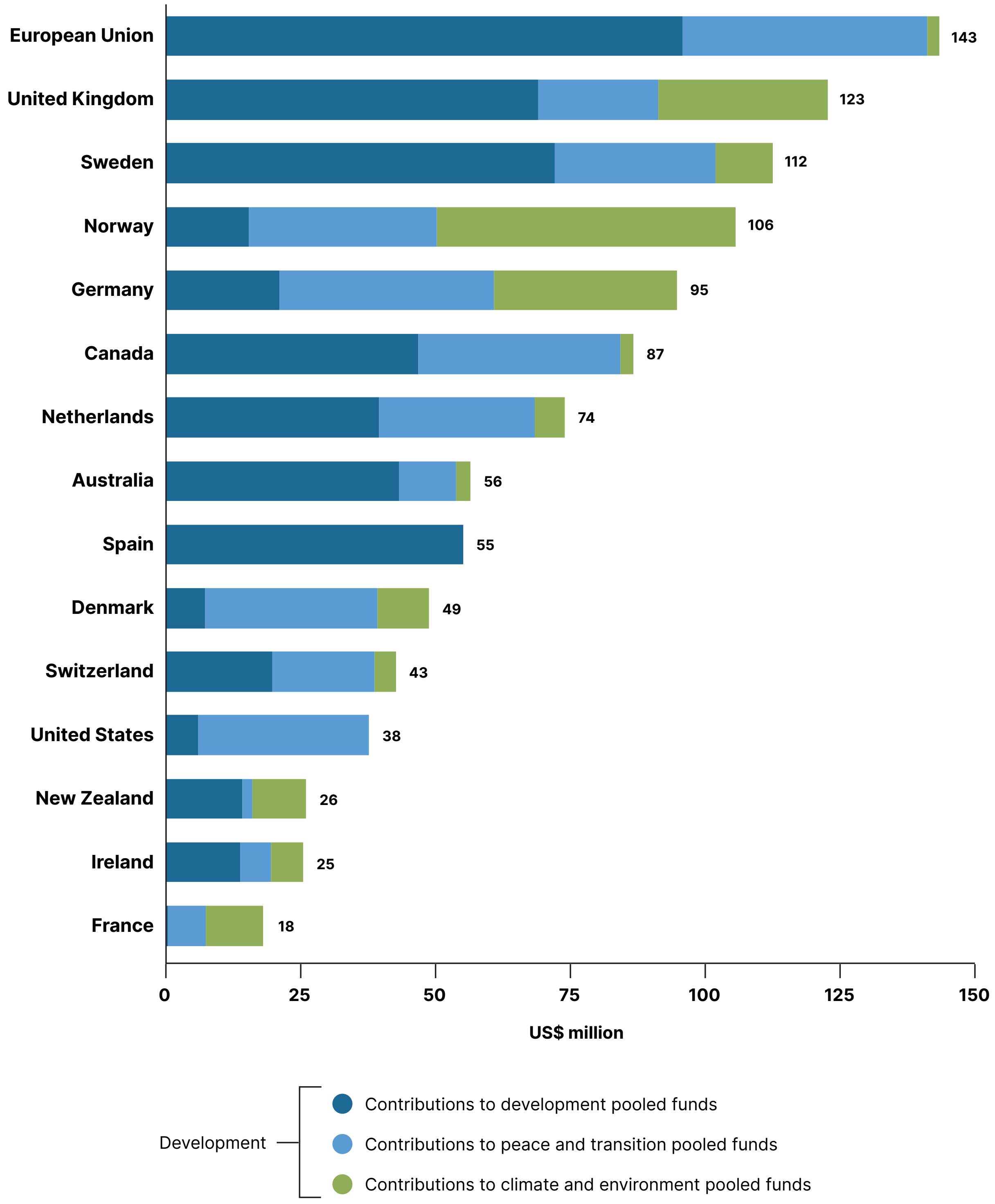
Figure 23 presents the top 15 countries/areas with the highest transfers from UN inter-agency pooled funds in 2024, disaggregated by thematic area. Sudan was the largest recipient with US$ 321 million. Of this, close to $200 million came from the Sudan Humanitarian Fund and US$ 66 million from CERF. Notably, Somalia is the only country among the top 15 recipients where development pooled funds accounted for more than half of total transfers, highlighting a funding profile distinct from the predominantly humanitarian focus observed in the other countries.

Figure 24: Member State UN development earmarked funding, inter-agency pooled funds and other channels, 2015–2024 (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1) and UN Pooled Funds Database. Historical data from various reports.
For notes – see page 115

Figure 25: Development UN inter-agency pooled funds by fund thematic area: Top contributors, 2024 (US$ million)



Source: UN Pooled Funds Database.

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Development-related activities

Whereas the preceding part of this section presented overall trends in UN inter-agency pooled funds contributions, the following focuses specifically on development-related UN inter-agency pooled funds. In doing so, it takes into consideration the 2024 funding compact's call for 30% of earmarked Member State contributions for development activities to be channelled through UN inter-agency pooled funds by 2027.

Figure 24 shows the annual recorded share of Member State earmarked contributions for development activities during the period 2015–2024, alongside total volumes, with a distinction made for contributions channelled through UN inter-agency pooled funds. In 2024, the indicator value was 12.4%. In 2024, the total volume of contributions for development-related activities channelled through UN inter-agency pooled funds amounted to US$ 1.2 billion, of which Member States contributed US$ 1.0 billion. This equates to an annual share of 12.4%, far short of the 30% target, highlighting the challenges of increasing Member State engagement with development-related inter-agency pooled funds.

Building on the above, Figure 25 hones in on the top 15 contributors to development UN inter-agency pooled funds in 2024, which together account for 89% of total contributions. The EU was the largest contributor across all development-related categories, providing US$ 143 million, with the next two largest contributors, the United Kingdom and Sweden, contributing US$ 123 million and US$ 112 million respectively. Norway, with a notable emphasis on climate and environment funds, was the fourth major contributor with US$ 106 million, ahead of Germany (US$ 95 million).

Whereas Figure 25 highlights the top donors' total contributions in absolute terms, reflecting volume-based leadership, Figure 26 showcases Member States with a higher-than-average share of earmarked contributions to development activities channelled through UN inter-agency pooled funds. In this respect, two Member States surpassed the 30% mark: Azerbaijan and New Zealand.

1.6 Broader ODA picture

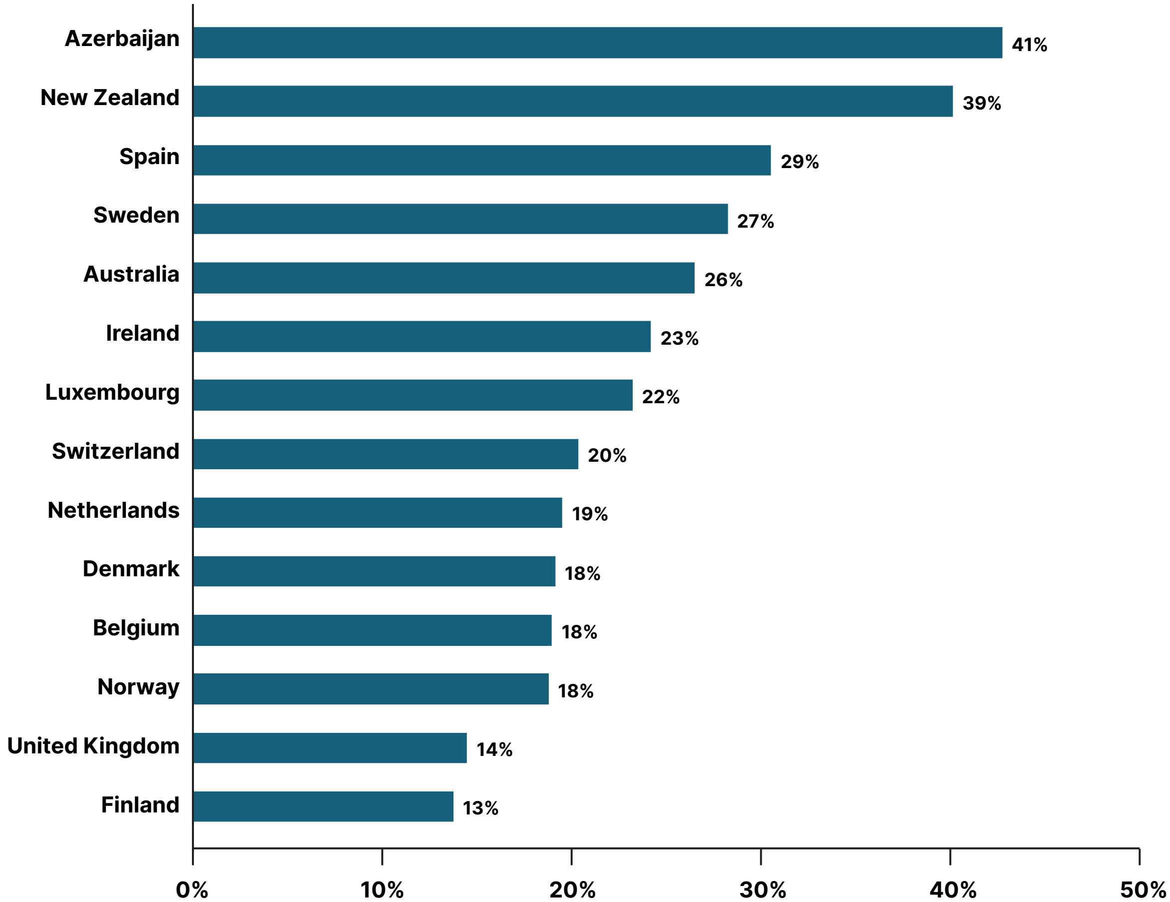
This final section of Chapter 1 broadens the perspective by situating the UNDS within the wider development funding landscape.[46] Figure 27 presents total net ODA provided by OECD-DAC member countries from 2015 to 2024, along with preliminary 2025 values and projected 2026 figures (values are in real terms, expressed in constant 2024 US dollars).[47] It also illustrates three of its components: The other panel in this figure illustrates three of its components: 1) Bilateral development projects, programmes and technical co-operation, 2) Multilateral ODA and 3) Other components, including humanitarian aid, in-donor refugee costs and net debt relief grants.

Between 2019 and 2023, net ODA from OECD-DAC members rose by 38.1% in real terms, largely driven by funding earmarked for crisis responses. During this time, most DAC members maintained or increased their ODA budgets in order to help developing countries address needs arising from the COVID-19 pandemic; respond to humanitarian emergencies such as the conflict in Ukraine; and deal with the costs of in-donor refugee assistance.[48]

Following five consecutive years of growth, however, net ODA fell from US$ 232.1 billion in 2023 to US$ 212.5 billion in 2024 – an 8.5% drop. Approximately, 86% of this US$ 19.7 billion reduction was driven by lower contributions to (including those channelled through) multilateral organisations, which declined from US$ 110.7 billion in 2023 to US$ 93.8 billion in 2024.

Preliminary data for 2025 indicate a 23.3% contraction in ODA, the largest annual decrease on record. Within multilateral funding, the data suggest that core contributions to the UNDS experienced the steepest decline at 27%. If these preliminary estimates are borne out, ODA in 2025 would fall below its 2016 level, reversing the growth seen over the past decade. Excluding additional pressures related to the current (at the time of writing) crisis in the Middle East, the OECD projects that 2026 will see a further 5.8% decline in ODA. This would mark three consecutive years of ODA contraction – an occurrence not seen since the end of the Cold War (1993–1995).[49]

Figure 26: Member States with above-average use of UN inter-agency pooled funds for development activities, 2024 (14 countries)

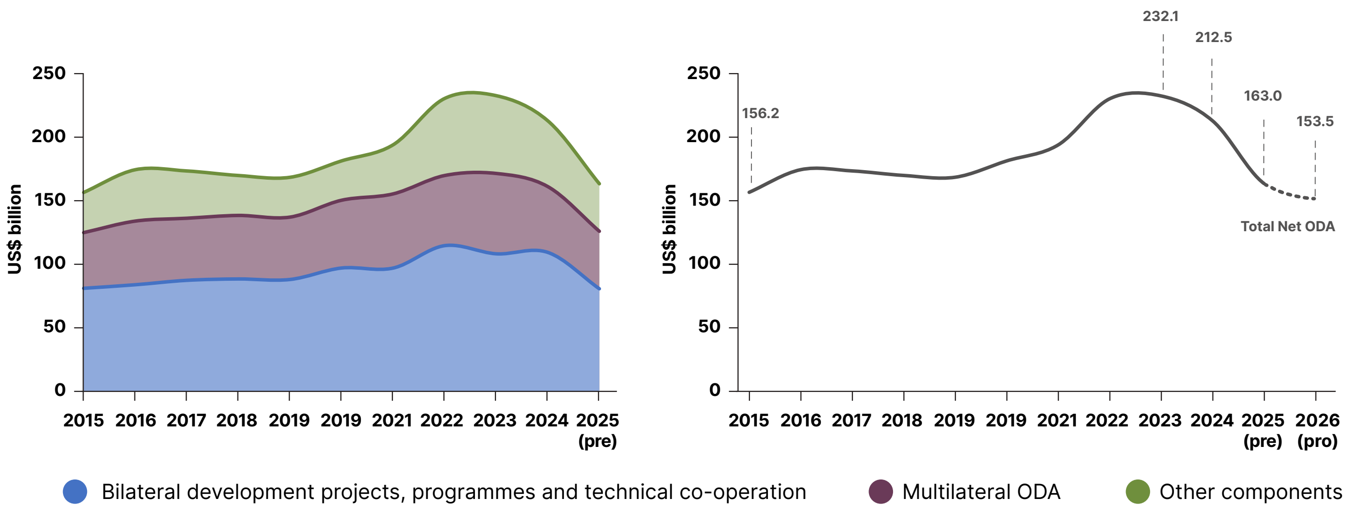


Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1) and UN Pooled Funds Database.
For notes – see page 115

Figure 28 further disaggregates ODA from DAC countries to the UNDS, distinguishing between resources to UNDS (core contributions) and resources channelled through the UN system (earmarked contributions). Over the past decade, ODA from DAC members to the UNDS has been highly earmarked. In 2015, earmarked funding accounted for 65% of OECD-DAC countries' funding to the UNDS, rising to a peak of 74% in 2021 before declining to 71% in 2024. OECD projections suggest core ODA contributions to the UNDS fell by 27% in 2025 – a US$ 2 billion drop to approximately US $6 billion.

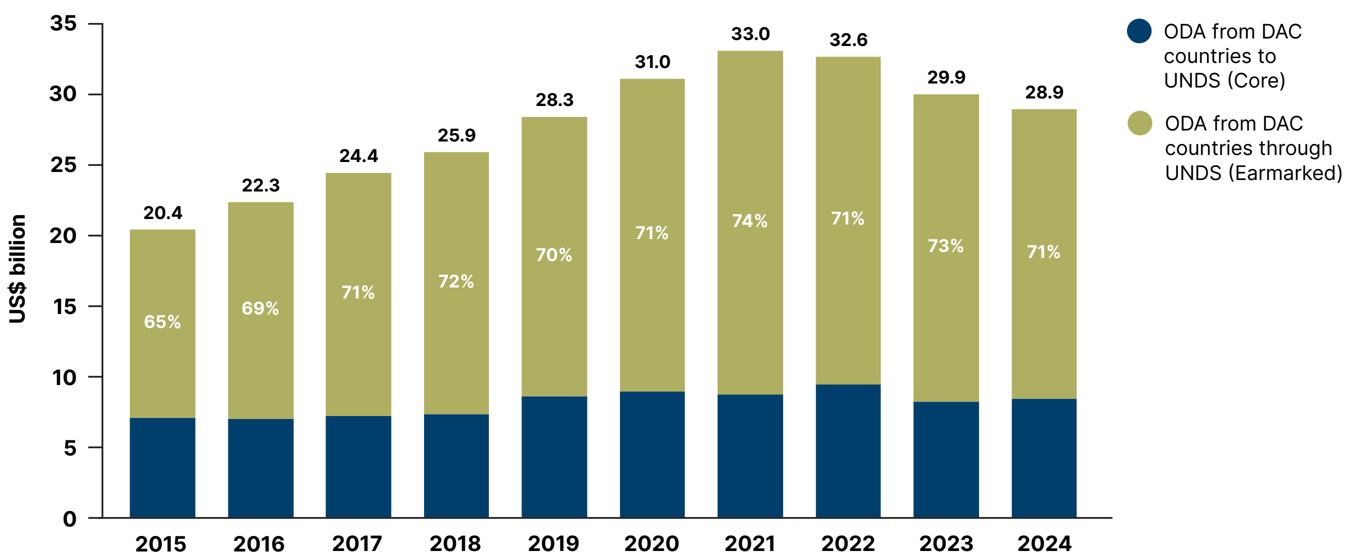
Figure 29 compares the volume of ODA from OECD-DAC members channelled to/through multilateral organisations – core and earmarked resources – in 2015 and 2024, highlighting how total volume and funding composition changed over the entirety of this period. The multilateral institutions are grouped in six categories: UNDS; the EU; the World Bank Group; other multilateral development banks (other MDBs); global vertical funds; and other multilateral institutions.[50]

Figure 27: Net ODA contributions from OECD-DAC countries, 2015–2024 (official data), 2025 (preliminary), and 2026 (projected)



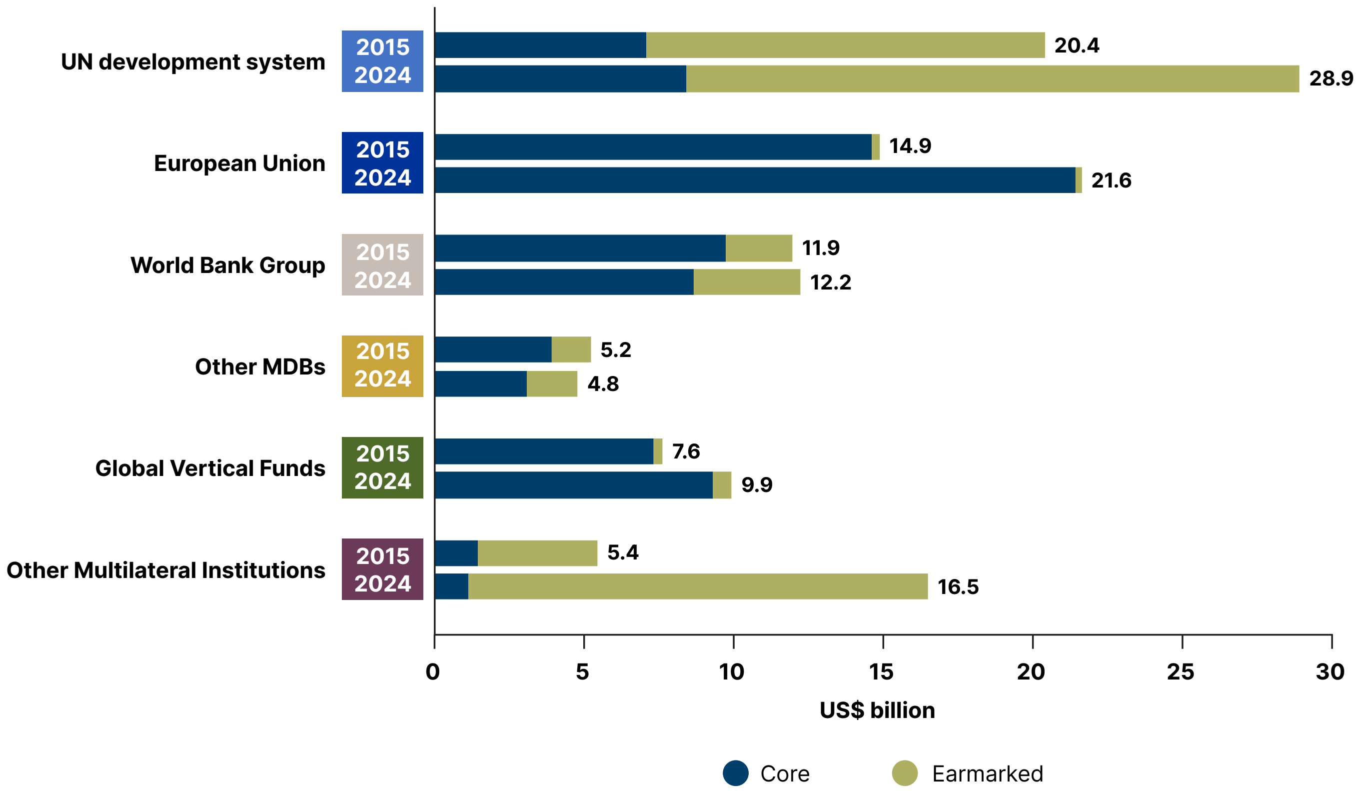
Source: Organisation for Economic Co-operation and Development (OECD).
Note: Other components of Net ODA contributions from OECD-DAC countries include humanitarian aid, in-donor refugee costs, and net debt relief grants.
For notes – see page 115

Figure 28: ODA disbursements from DAC countries to the UN development system, 2015–2024 (US$ billion, constant 2024 prices)



Source: Organisation for Economic Co-operation and Development (OECD).
For notes – see page 116

Figure 29: Channels of multilateral assistance from OECD-DAC countries, core and earmarked, 2015 and 2024 (US$ billion, constant 2024 prices)



Source: Organisation for Economic Co-operation and Development (OECD).
For notes – see page 116

Overall, there has been an expansion of ODA via multilateral assistance channels, with the UNDS receiving the largest volume of contributions. The EU stands out as the only major multilateral channel to have experienced a substantial increase in core funding, with total core resources rising from US$ 14.6 billion to US$ 21.4 billion over the period.

The UNDS also recorded significant growth, with total funding increasing from US$ 14.6 billion to US$ 21.4 billion in 2024. This expansion was driven primarily by growth in earmarked contributions, which rose from US$ 13.3 billion in 2015 to US$ 20.5 billion in 2024, accounting for 71% of total OECD-DAC funding. By comparison, the share of earmarked funding in 2024 was – with the exception of the 'other multilateral institutions' category – considerably lower for other multilateral channels, amounting to 6% for global vertical funds; 35% for other multilateral development banks; and 29% for the World Bank Group. These trends underscore the unique nature of UNDS's continued heavy reliance on non-core funding sources.

Part One — Chapter 2

Where is UN funding allocated?

Chapter 2 focuses on the disbursement of resources: specifically, how funds are allocated across UN functions, UN entities and geographies, as well as their alignment with SDG implementation. In 2024, the UN system's total expenses amounted to US$ 66.0 billion, a decline of US$ 2.5 billion – or 4%—compared to 2023.

Although UN revenue and expenses are closely linked, they do not necessarily align within a given fiscal year.[51] Several factors affect the timing of financial inflows and outflows. First, 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 3 in Chapter 3). 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 occurs in a fiscal year subsequent to the revenue recognition year.

2.1 UN expenses by function

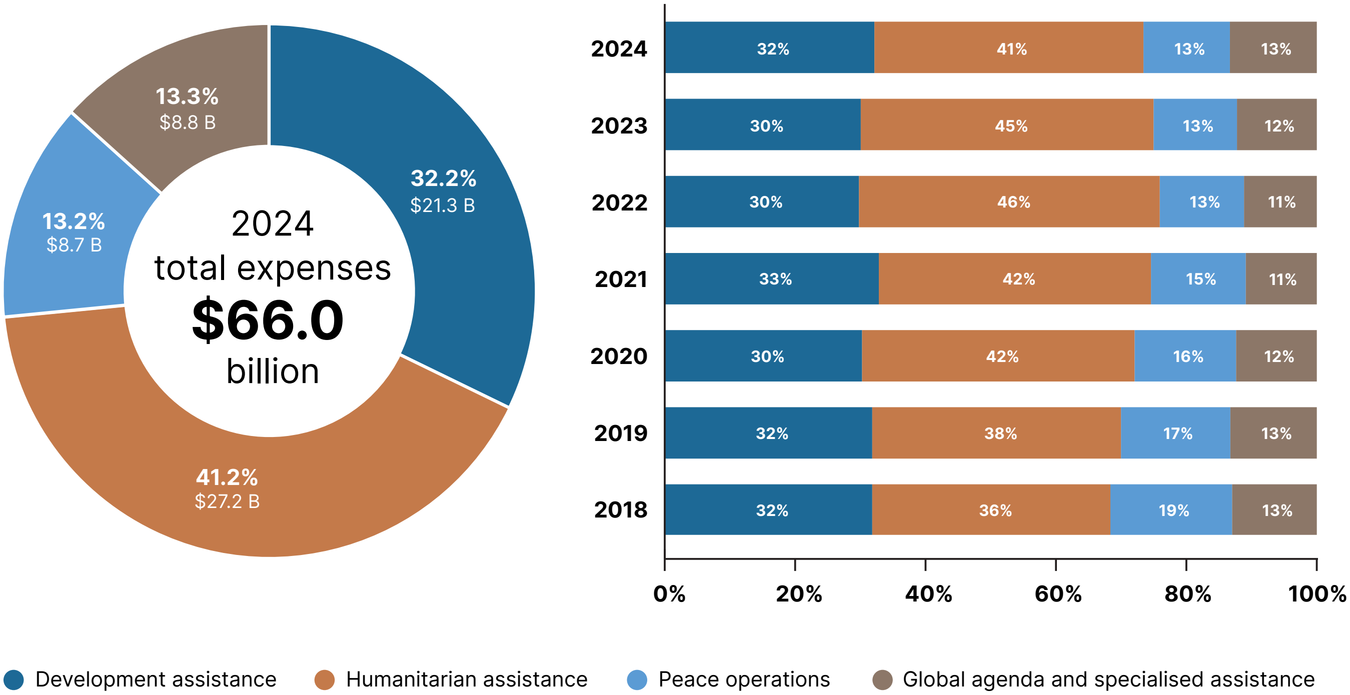
UN expenses are reported to the CEB across the four main functional areas:

1. **Development assistance** consists of activities that promote long-term sustainable development of programming countries.
2. **Humanitarian assistance** refers to material or logistical support provided in response to crises (whether natural or man-made) aimed at saving lives, alleviating suffering and maintaining human dignity.
3. **Peace operations** encompasses the deployment of civilian, police and military personnel to help conflict-affected countries establish conditions for lasting peace.
4. **Global agenda and specialised assistance** covers activities that either address global and regional challenges not directly linked to the other three functions, or support long-term sustainable development in non-UN programming countries.[52]

At a functional level, the change in expenses between 2023 and 2024 was primarily driven by a US$ 3.5 billion decline in humanitarian activities. This was partially offset by increases in other areas, including a US$ 650 million rise in development expenses and a US$ 396 million increase in global agenda and specialised assistance. Expenses on peace operations remained broadly stable, experiencing only a marginal increase of US$ 16 million.

Figure 30 presents the distribution of UN system expenses by function for 2024 (left-hand side), as well as how these shares evolved annually from 2018 to 2024 (right-hand side). Of the US$ 66.0 billion in total expenses recorded for 2024, the largest share – 41% – was allocated to humanitarian assistance (US$ 27.2 billion). Development assistance accounted for 32% (US$ 21.3 billion), followed by global agenda and specialised assistance at 13% (US$ 8.8 billion), and peace operations at 13% (US$ 8.7 billion).

Figure 30: Expenses of the UN system by function, 2018–2024



Source: Chief Executives Board for Coordination (CEB).
For notes – see page 116

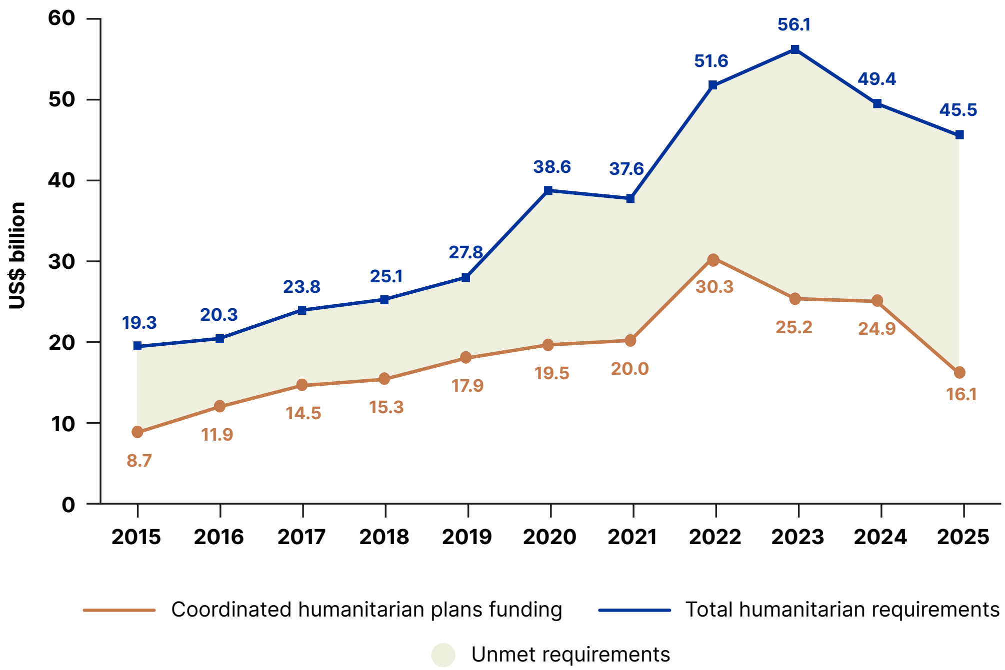
Any reduction in humanitarian assistance due to a decline in crises and humanitarian needs is to be welcomed. Unfortunately, that was not the case in 2024. Instead, UN OCHA's Global Humanitarian Overview (GHO) highlighted a deepening of needs caused by intense armed conflict and the escalating global climate emergency, noting that the most vulnerable are also the most affected. Armed conflicts remain the primary driver of displacement and humanitarian need. In several contexts, disregard for international humanitarian and human rights law has caused widespread civilian casualties, displacement and infrastructural collapse. Combined with dwindling funding to humanitarian appeals, many vulnerable populations have been left without adequate support.[53]

The spiralling climate crisis is also of great concern in this context. Soaring global temperatures and a surge in weather-related disasters have placed great strain on vulnerable people and humanitarian capacities, particularly in terms of the devastating effects on food systems.[54] In 2024, extreme weather events included floods in Brazil and Libya; drought conditions affecting Zambia and Zimbabwe; and various cyclones and hurricanes (e.g. Hurricane Beryl in the Caribbean) hitting small island developing states.

Against this difficult backdrop, the humanitarian system itself faces a severe, deepening crisis. Donor budgets are becoming increasingly stretched at a time when global needs have reached unprecedented levels. In short, funding has not kept pace with the scale of humanitarian demand.

In its 2024 Global Report, UNHCR highlighted that the funds it had available for 2024 covered less than half (48%) the agency's budget requirements. These funds were

Figure 31: Global humanitarian requirements and funding, 2015–2025 (US$ billion)



Source: United Nations Office for the Coordination of Humanitarian Affairs (OCHA).
For notes – see page 116

needed to protect and assist some 129.9 million people worldwide, including refugees, asylum seekers, internally displaced persons (IDPs), returnees and stateless people. This represents an 11% decline compared to 2020, and was the first time available funds relative to budgeted needs had fallen below 50%.[55]

Figure 31 shows the 2015–2025 evolution of total humanitarian requirements, funding for coordinated plans, and the resulting unmet requirements. The international humanitarian system funding needed to implement planned humanitarian response activities worldwide (or 'total requirements') decreased in 2024 due to a number of methodological and prioritisation changes. Here, prioritisation relies on vulnerability criteria to ensure humanitarian assistance reaches the people and areas most in need, thereby optimising limited funding.[56]

The humanitarian funding requirements identified by UN OCHA in 2024 amounted to US$ 49.4 billion. Contributions to coordinated humanitarian plans – comprised of humanitarian response plans and flash appeals – fell far short of this, at US$ 24.9 billion. Although global humanitarian requirements have consistently outpaced available funding, the gap has increased since 2020: the average level of unmet requirements for 2015–2019 was US$ 9.6 billion, compared to US$ 22.6 billion for the following five years. In 2025, the funding gap exceeded US$ 29 billion, with funding for coordinated plans tumbling to US$ 16 billion, below 2019 levels.

Figure 31 is not only a reflection of the billions of dollars, gaps and trends involved in humanitarian assistance – behind every statistic is a human being. As the Under-Secretary-General for Humanitarian Affairs and Emergency

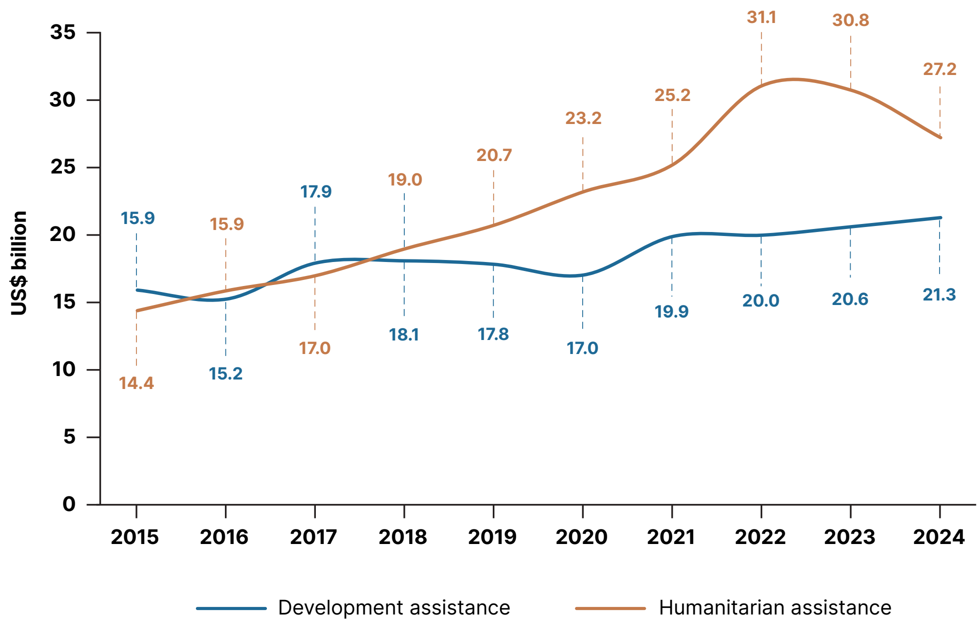
Relief Coordinator put it when discussing the stark numbers shown by the 2024 GHO report: 'it is about lives. Lives shattered by conflict, the climate crisis and the disintegration of our systems for international solidarity'.[57]

Figure 32 shows the evolution of UN expenses on humanitarian and development assistance between 2015 and 2024. Overall expenses for the UNDS totalled US$ 48.5 billion in 2024, a US$ 2.8 billion decrease on the US$ 51.4 billion recorded in 2023. From 2015 to 2018, expenses for the two types of assistance were broadly comparable, with development assistance slightly higher in 2015 (US$ 15.9 billion) than humanitarian assistance (US$ 14.4 billion). Following that period, humanitarian assistance expenses underwent strong year-on-year increases, peaking at US$ 31.1 billion in 2022. Despite declining thereafter, the US$ 27.2 billion spent in 2024 was still significantly higher (by US$ 5.9 billion) than the equivalent figure for development. The fact that 59% of the humanitarian funding reported to the OCHA Financial Tracking Service in 2024 was directly channelled to UN entities highlights the UN's central role in providing urgently needed relief.[58]

UN development assistance has followed a gradual upward trajectory since the adoption of the SDGs in September 2015, growing from around US$ 15 billion to a high of US$ 21.3 billion in 2024. Despite this relative stability, SDG financing overall has come under increasing financial strain, reflecting a growing mismatch between rising global needs and insufficient, often volatile, funding. UN development assistance is delivered within a broader financing landscape that includes numerous multilateral and bilateral partners funded via domestic resources, international public finance and private finance.

Against this backdrop, rising debt burdens in developing countries and fiscal constraints in donor countries have limited the expansion of development budgets. Given the ongoing, rapid growth in financing needs for SDG achievement, the gap between available resources and what is needed to deliver on the 2030 Agenda is widening all the time.

Figure 32: Total UN expenses for development and humanitarian assistance, 2015–2024 (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1). Historical data from various reports.
For notes – see page 116

2.2 UN expenses by UN entity

Having outlined the four core functions used to categorise UN system expenses, the report now hones in on expenses by UN entity and function. Table 5 provides an overview of total expenses for each UN entity in 2024, as well as how expenses are distributed across the four functions. In addition, sparklines illustrate the evolution of each entity's total expenses since 2015 (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 the function, or functions, its expenses are concentrated in.

For most UN entities, their expense profile reflects a predominant function closely aligned with their core mandate. For instance, UN-DPO allocates its entire budget to peace operations; WFP and UNHCR both focus (almost) exclusively on humanitarian assistance; the International Atomic Energy Agency (IAEA) directs all its resources to the global agenda function; and PAHO and UNDP allocate all – or in the latter case, almost all – their respective budgets to development assistance.

2024 UN expense data

As presented in Figure 32 and summarised in Table 5, humanitarian assistance totalled US$ 27.2 billion in 2024. Three entities account for two-thirds of these expenses: WFP (32%), UNICEF (17%) and UNHCR (18%). Meanwhile, nearly half the development assistance expenses for 2024 – which amount to US$ 21.3 billion – are attributable to UNDP (22%), UNICEF (18%) and FAO (8%). Peace operations were highly concentrated in two entities: UN-DPO (84%) and the UN Secretariat (14%). Finally, expenses under global agenda and specialised assistance totalled US$ 8.8 billion, with the UN Secretariat (28%) and WHO (21%) accounting for approximately half of this amount.

The three UN entities that saw the largest contraction in expenses in 2024 compared to the previous year were WFP (a US$ 1.6 billion reduction), UNICEF (US$ 0.5 billion reduction) and UNHCR (US$ 0.4 billion reduction).

Persistent funding gaps compelled WFP to make difficult operational choices, including reducing food rations and scaling back programmes in several major humanitarian contexts, with Afghanistan, South Sudan, the Syrian Arab Republic and Ukraine foremost among these. These constraints significantly reduced the number of people that could be assisted, necessitating stricter targeting and prioritisation of interventions.[59]

UNICEF's 5.8% fall in total expenses was primarily due to a US$ 361 million reduction in the transfer of programme supplies, notably in Ukraine and Afghanistan. Cash assistance to implementing partners declined by US$ 453 million, although this was partially offset by a US$ 189 million increase in direct cash-based transfers to beneficiaries, notably in Yemen.[60]

UNHCR had to respond to multiple emergencies in 2024. As detailed in the entity's 2024 *Global Report*, the global population of forcibly displaced and stateless people rose by 6% in 2024 to 129.9 million. Moreover, UNHCR 'saw a significant year-on-year increase in the number of returns of both refugees (1.6 million returns, or a 54% increase compared to 2023) and of IDPs (8.2 million returns, or a 61% increase), driven by changes in circumstances in countries and areas of origin, or by adverse changes in countries of asylum – as was the case for displaced Syrian or Afghan people'.[61]

Preliminary 2025 UN expense data

As noted before, UN revenue and expenses are closely linked, even though they do not necessarily align within a given fiscal year. This section therefore is directly related to the section in Chapter 1 with preliminary 2025 revenue data and to figure 6.

Figure 33 illustrates the evolution of the annual nominal expenses of selected UN entities between 2015 and 2025, with 2025 data remaining subject to verification at the time of writing. The figure is divided into two panels to facilitate comparisons of the scale and trajectories between development and humanitarian activities.

Panel A presents the annual development assistance expenses of FAO, the UN Secretariat, UNDP, UNICEF and UNFPA.[62] Among these entities, UNDP recorded the highest development expenses, which remained relatively stable at around US$ 5 billion annually throughout the period.

Table 5: UN system total expenses by entity and function, 2024 and 2015–2024

Entity	2024 Development assistance	2024 Humanitarian assistance	2024 Peace operations	2024 Global agenda	2024 Total expenditure	2015–2024
UN Secretariat	1,258	2,607	1,236	2,501	7,601	5.6B 7.6B
UN-DPO			7,341		7,341	8.8B 7.3B
CTBTO				134	134	124.9M 134.0M
FAO	1,679	206		302	2,186	1.2B 2.2B
IAEA				779	779	570.5M 779.0M
IARC				55	55	46.5M 55.1M
ICAO				215	215	194.8M 214.5M
ICC				203	203	186.7M 203.1M
IFAD	245				245	168.2M 245.2M
ILO	489	121		249	858	658.9M 858.2M
IMO				87	87	68.1M 87.1M
IOM	737	2,357		578	3,673	1.6B 3.7B
IRMCT				95	95	85.7M 95.2M
ISA				13	13	8.3M 12.7M
ITC	172				172	102.7M 172.3M
ITLOS				20	20	11.9M 19.7M
ITU	65			182	246	191.8M 246.4M
OPCW				87	87	84.2M 86.6M
PAHO	1,120				1,120	1.4B 1.1B
UN Tourism				33	33	27.0M 33.4M
UN Women	465	86		71	623	315.0M 622.8M
UNAIDS	204				204	293.9M 203.7M
UNCCD				40	40	18.6M 40.1M
UNCDF	85				85	64.6M 84.9M
UNDP	4,792	550			5,343	5.1B 5.3B
UNEP	808				808	559.7M 808.1M
UNESCO	594	17		238	849	762.5M 848.7M
UNFCCC				122	122	95.4M 122.4M
UNFPA	915	613			1,528	977.4M 1.5B
UN-HABITAT	115	58		16	188	167.1M 188.3M
UNHCR		4,895			4,895	3.3B 4.9B
UNICEF	3,788	4,727			8,515	5.1B 8.5B
UNIDO	325				325	244.1M 325.0M
UNITAID		177			177	216.3M 177.0M
UNITAR				57	57	23.5M 57.4M
UNODC	485				485	278.9M 484.8M
UNOPS	1,135	150	170	27	1,482	671.5M 1.5B
UNRWA		1,273			1,273	1.3B 1.3B
UNSSC	22				22	10.0M 21.6M
UNU				80	80	74.6M 80.5M
UPU				91	91	79.3M 91.1M
WFP	427	8,731			9,158	4.9B 9.2B
WHO	1,234	665		1,864	3,763	2.7B 3.8B
WIPO	89			348	437	351.8M 436.8M
WMO				125	125	102.5M 124.8M
WTO	23			179	202	247.0M 201.6M
Total	**21,270**	**27,233**	**8,747**	**8,789**	**66,039**	**48.1B 66.0B**

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).
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UNICEF's development assistance expenses grew steadily over the decade, and accelerated markedly after 2020, increasing from US$ 2.8 billion in 2015 to US$ 4.1 billion in 2025—nearly 50% above their 2015 level.

A different trajectory is observed for the UN Secretariat and UNFPA. The UN Secretariat's development assistance expenses more than doubled, rising from US$ 0.6 billion in 2015 to US$ 1.4 billion in 2019. Thereafter, expenses stabilised before declining modestly in 2023 and 2024. In 2025, expense levels are expected to return to approximately US$ 1.4 billion. By contrast, UNFPA's development assistance expenses remained largely unchanged throughout the period, exhibiting only marginal growth. The growth in UNFPA's total expenses over the period was due to its expenses on humanitarian assistance, which grew from 5% of total expenses in 2015 to a projected 45% in 2025.

FAO recorded the sharpest annual decline in development assistance expenses in 2025 (US$ 0.6 billion). However, its overall level of expenses remained broadly unchanged, reflecting a redistribution of expenses across functional categories. In 2025, development assistance accounted for half of FAO's total expenses, while humanitarian assistance and global agenda and specialised assistance represented 31% and 19%, respectively. In 2024, the corresponding shares were 77%, 9% and 14%, respectively. In its 2025 Humanitarian Appeals, FAO delivers a stark warning regarding the consequences of constrained operational expenses, noting that "unmet needs heighten the risk of hunger and malnutrition, and people's exposure to highly preventable diseases. Unless the necessary resources are made available, lost lives and the reversal of hard-earned development gains will be the price to pay."[63]

Panel B of Figure 33 presents humanitarian assistance expenses for five UN entities with major humanitarian operations: WFP, UNHCR, UNICEF, the UN Secretariat and UNRWA. Humanitarian spending increased markedly for most entities between 2015 and 2022, driven by growing needs and increasingly complex crises, before declining amid tightening humanitarian financing despite persistently high levels of need. UNRWA stands apart, exhibiting a relatively flat trend and recording lower expenditure in 2025 than in 2015, reflecting funding suspensions and pauses despite unprecedented needs among Palestine refugees and internally displaced persons in the State of Palestine.

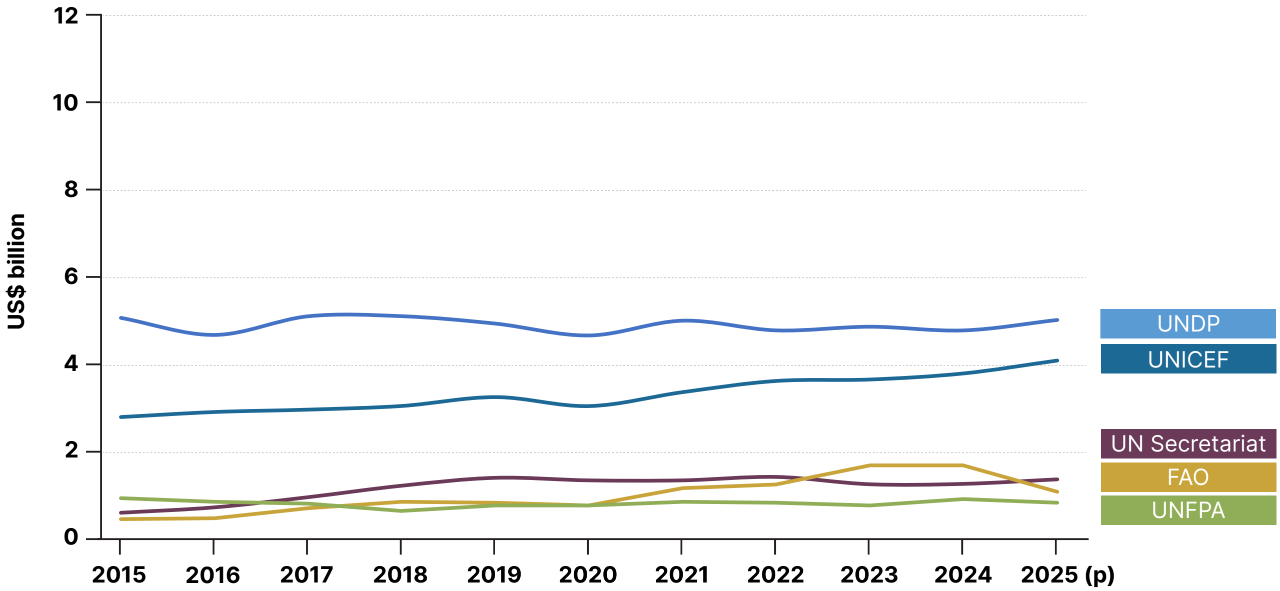
WFP's humanitarian assistance expenses peaked at US$ 11.9 billion in 2022 before declining to US$ 8.2 billion in 2025, a reduction of 31% from the peak level. This largely reflects severe funding constraints and the prioritisation of limited resources rather than a reduction in humanitarian needs, which remain at historically elevated levels. "In 2025, global food insecurity remained alarmingly high as conflict, climate extremes and economic uncertainty deepened needs. An estimated 318 million people faced acute food insecurity across 68 countries, with 41.1 million people experiencing "emergency" or worse conditions. For the first time this century, two famines were confirmed simultaneously – in Gaza and parts of Sudan."[64]

UNHCR followed a similar trend to WFP, with its humanitarian assistance expenses peaking at around US$ 5.4 billion in 2022 before declining to US$ 4.0 billion in 2025. This represents a 26% reduction from the 2022 peak, and an 11% decrease compared to 2024. In its Global Appeal for 2026, UNHCR noted that funding reductions had forced the organisation to narrow its operational footprint, cut or delay programmes and sharply reprioritise its activities, with significant human consequences for forcibly displaced and stateless people. According to UNHCR, "up to 11.6 million refugees and other displaced people have lost, or are at risk of losing, direct protection and support as a result. [...] Livelihoods and resilience programmes [have been] scaled down or back; protection services or monitoring limited; and investments in solutions delayed."[65]

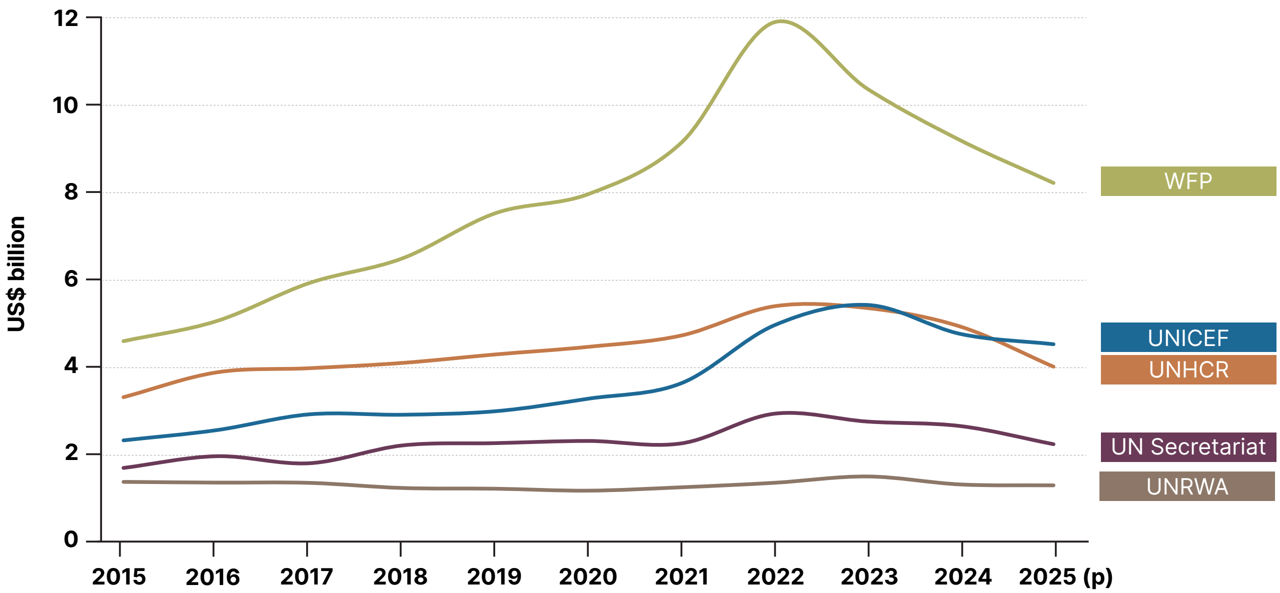
Overall, preliminary 2025 data indicate that the revenue contractions observed since 2022 are now being reflected in lower implementation levels and expenditures. Several entities with predominantly humanitarian operations have recorded significant declines in expenses and, according to the financial projections presented in Figure 1, these downward trends are expected to persist over the 2026–2027 period.

Figure 33: Total expenses for development and humanitarian assistance by select UN entities, 2015–2025 (US$ billion, 2025 preliminary)

(A) Development



(B) Humanitarian



Source: Chief Executives Board for Coordination (CEB).
Note: The 2025 data, submitted through the 2026 CEB reporting exercise, is preliminary.
For notes – see page 117

2.3 Distribution of UN OAD resources by geographic location

In examining resource allocation based on the location of beneficiaries, this section draws on the UN system-wide financial data reporting's third standard, which distinguishes between three geographic levels: 1) global; 2) regional; and 3) countries/areas.[66]

Global

Global expenses encompass UN entity allocations towards global programmes, as well as other global and/or interregional costs that cannot be (or haven't been) assigned to a specific region or country where beneficiaries are located. In 2024, total global and interregional expenses for OAD was US$ 8.3 billion, representing 17% of total annual OAD expenses.

Of this total, more than half was for 'enabling functions'. These costs refer to services typically provided corporately by headquarter- and regional-level business units to UN entities, enabling them to deliver on their mandated programmes, projects and normative agendas.[67] Beginning with the 2023 reporting cycle, enabling function-related costs have been reported separately within this category. The recent introduction of this new sub-category means the overall quality and consistency of global expenses data are still evolving, and the data should be used with caution

Regional

Figure 34 presents UN system humanitarian and development assistance expenses in UN programme countries from 2015 to 2024, disaggregated according to the regional classification used by UN DESA: Africa,[68] Americas,[69] Asia and the Pacific,[70] Europe,[71] Western Asia,[72] and global or interregional. Total annual OAD expenses are shown at the end of each horizontal bar. The figure highlights both the growing scale of UN humanitarian and development assistance (albeit with a reduction in 2024) and the shifting regional distribution of resources over time.

Africa had the largest share of operational activity spending throughout the period in question, rising from US$ 10.4 billion in 2015 to US$ 16.9 billion in 2024, when it received more than a third (35%) of UN OAD expenses. Humanitarian activities accounted for 62% of these expenses, which were primarily directed at countries with a humanitarian response plan in place. The top five African recipients of UN OAD-related expenses were South Sudan, Ethiopia, Democratic Republic of Congo, Sudan and Somalia, each of which received more than US$ 1 billion in 2024.

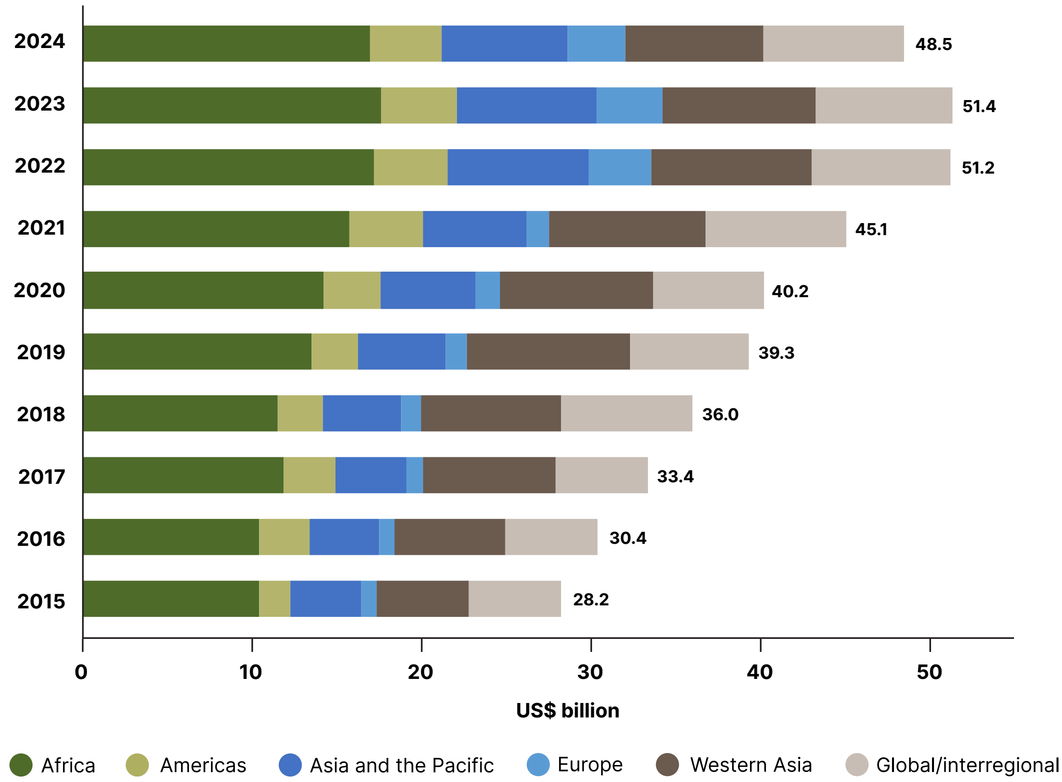
The second-largest regional recipient in 2024 was Western Asia. The region saw a marked increase in funding from US$ 5.4 billion in 2015 to a peak of US$ 9.5 billion in 2022, before dropping back to US$ 8.2 billion in 2024, representing 17% of total OAD expenses. Of these expenses, 79% were directed at humanitarian activities, nearly two-thirds of which is explained by the top three recipients – the State of Palestine, Yemen and Lebanon – each receiving more than US$ 1 billion in humanitarian assistance. Notably, Western Asia recorded the highest average expenses per programme country, at more than US$ 583 million.

Asia and the Pacific was the third-largest regional recipient in 2024, with US$ 7.5 billion (15%) of OAD expenses. Afghanistan, which received US$ 2.4 billion, was the primary recipient of these funds. Although the Americas accounted for a relatively small share (9%), the region has seen its volume of UN resources more than double over the 2015–2024 period, from US$ 1.8 billion to US$ 4.2 billion. Colombia was the Americas' largest recipient of OAD in 2024 with US$ 516 million, of which 56% went to development assistance. Europe has historically been the smallest recipient of UN expenses, with an average share of 3% before 2022. In light of the war in Ukraine, however, its share has increased to 7% over the 2022–2024 period.

Countries and areas

Total country/area level expenses for OAD amounted to US$ 37.0 billion in 2024, representing more than three-quarters (76%) of all annual OAD expenses. Humanitarian assistance accounted for 63% of this, with the remaining 37% going to development assistance. Overall, 98% of country-level expenses were allocated to UN programme countries.

Figure 34: Expenses on UN humanitarian and development assistance by region, 2015–2024 (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1). Historical data from various reports.
For notes – see page 116

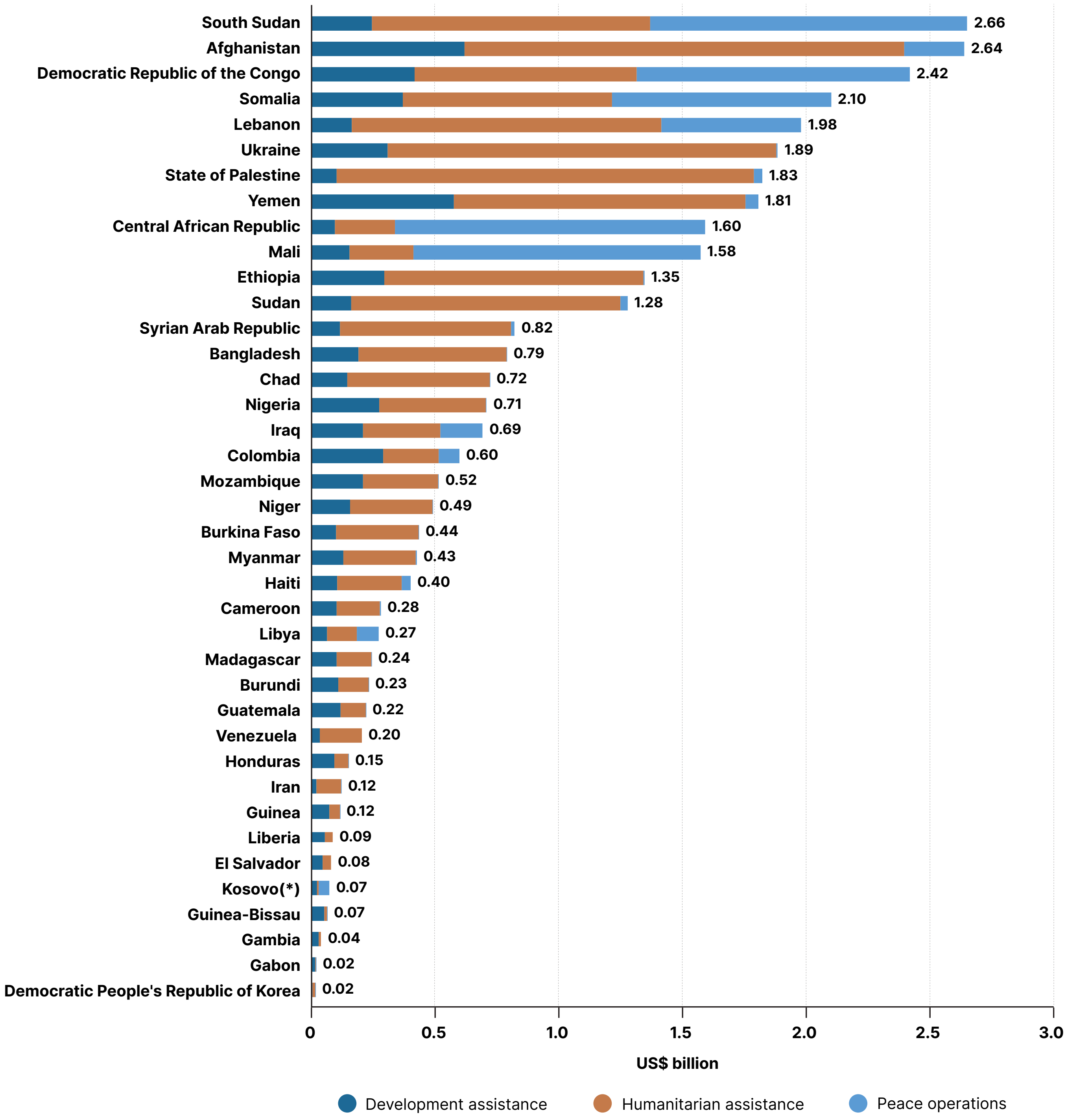
2.4 UN expenses in crisis-affected countries

This section increases the focus further, examining country-level spending in crisis-affected contexts.[73] It also explores how resources are allocated across functions, enabling a humanitarian–development–peace nexus perspective.

Crisis-affected countries/areas face severe and persistent development challenges. Often, such crises centre around deep-seated weaknesses, such as limited institutional capacity, poverty or exposure to overlapping shocks (e.g. armed conflict, natural disasters or commodity price volatility arising from a heavy reliance on exports).[74] Given that immediate humanitarian needs and long-term structural vulnerabilities cannot be addressed in isolation, ensuring integrated, sustained country-level support is a pre-requisite in these circumstances. A total of 21 countries/areas have been classified 'crisis-affected' for more than a decade, underscoring the enduring nature of these complex settings and their structural vulnerabilities.[75]

Figure 35 illustrates UN operational activities and peace operations expenses in countries/areas classified as crisis-affected in 2024. Whereas the equivalent figure in previous editions of this report only depicted countries/areas with relevant expenses of more than US$ 100 million or US$ 200 million, this edition includes all 39 crisis-affected countries/areas, with UN expenses disaggregated according to their humanitarian, development and peace components. Total UN expenses in these 39 countries amounted to US$ 32.0 billion, accounting for nearly half the organisation's 2024 annual expenses (48%). As expected, humanitarian assistance was the dominant component of UN expenses in these crisis-affected countries (58%).

Figure 35: UN development, humanitarian, and peace operations expenses by crisis-affected country, 2024 (US$ billion)



(*) Kosovo as per Security Council resolution 1244.

Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1).

For notes – see page 117

Instability and violence can spread swiftly throughout a region, unconstrained by political borders. Displaced people may seek safety and support in neighbouring states, with profound economic and geopolitical consequences for the countries involved. In 2024, more than 420 million people in fragile economies were living on less than US$ 3 a day – the World Bank's definition of extreme poverty. The Southern and Eastern Africa region hosted the highest number of people in need (85 million), with the crisis in Sudan accounting for 35% of this regional total. In West and Central Africa, 57 million people were in need as of 2024. Here, the most significant increase occurred in Chad, driven by the continued influx of displaced people fleeing Sudan.[76]

South Sudan recorded the highest overall 2024 UN expenses among the 39 crisis-affected countries. Within the US$ 2.7 billion it received, peace operations constituted the highest component (48%), followed by humanitarian assistance (42%). Afghanistan – which had received the largest volume of UN expenses in 2023 – followed close behind on US$ 2.6 billion, 67% of which was humanitarian assistance. Next were the Democratic Republic of the Congo (US$ 2.4 billion), Somalia (US$ 2.1 billion) and Lebanon ($2.0 billion), reflecting the scale and persistence of the complex, long-term crises at play. Altogether, the top five recipients accounted for 37% of the UN's combined humanitarian, development and peace expenses in crisis-affected countries in 2024 (US$ 11.8 billion in total).

Peacekeeping missions continue to operate with shrinking resources. Amid already volatile environments, new threats, including drone warfare, challenge their capacity to protect civilians and help countries/areas move towards lasting peace. As a recent UN News article observes: 'Peacekeeping missions have faced "significant financial challenges" ... prompting contingency measures that are already affecting performance on the ground ... budget cuts are constraining missions' ability to carry out core mandates – including protecting civilians and ensuring the safety of UN personnel'.[77]

Peace expenses account for a major share of overall UN expenses in countries/areas where UN-DPO is hosting an ongoing UN peacekeeping operation. In 2024, peace operation expenses accounted for 79% of UN humanitarian, development and peace expenses in Central African Republic, 74% in Mali, 48% in South Sudan, 46% in the Democratic Republic of the Congo, and 42% in Somalia. Collectively, these five countries accounted for 80% of all peace- and security-related expenses across the 39 crisis-affected countries.

The closure of peacekeeping missions can significantly alter the composition and scale of UN expenses in affected countries. Here, Mali provides a notable example. The withdrawal of the UN Multidimensional Integrated Stabilization Mission in Mali was completed at the end of 2023, causing peace-related expenses to decline from US$ 1.4 billion that year to US$ 1.2 billion in 2024, with a further rapid decline in expenses foreseen for 2025. Thus, the aggregate level and distribution of UN expenses across crisis-affected countries will almost certainly evolve as further peacekeeping missions are reconfigured or closed.

Humanitarian assistance dominated UN spending in most crisis-affected contexts, accounting for 93% of total UN spending in the State of Palestine, 85% in Sudan and 84% in the Syrian Arab Republic. Although development assistance was generally much lower than humanitarian assistance in crisis-affected countries, there were exceptions to this trend. For instance, Guinea-Bissau, Gambia and Liberia – classified as crisis-affected due to their receipt of funding from the Peacebuilding Fund – all received a high percentage of development expenses.

2.5 Distribution of UN expenses by country

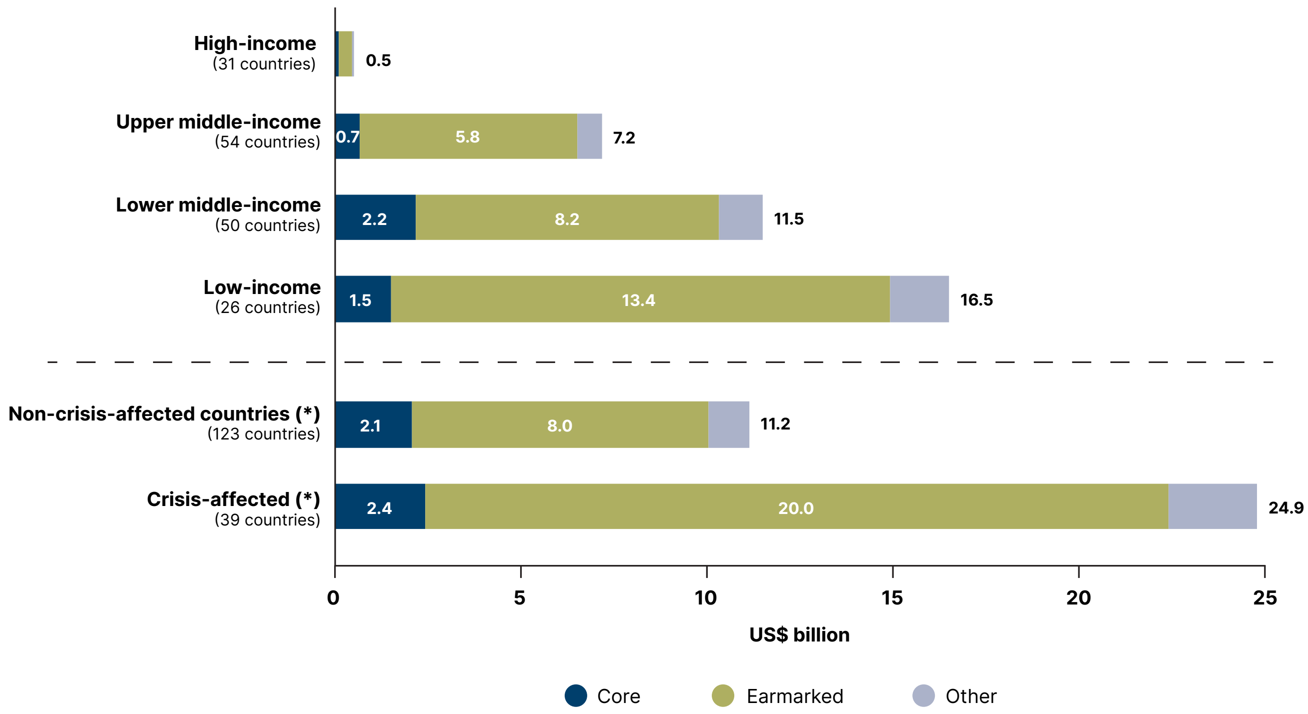
The UN's central role in responding to the needs of crisis-affected countries means this group accounts for nearly half the UN system's 2024 annual expenses (48%). Beyond this designation, however, funding levels and modalities vary significantly according to country income level. As such, this section examines the distribution of UN expenses across low-, lower middle-, upper middle- and high-income countries, distinguishing between core and earmarked resources within each group.[78] This perspective offers insights into how the UN system balances support for immediate crisis responses with support to countries across diverse economic contexts.

Figure 36 displays UN humanitarian and development expenses according to the income level of UN programme countries, while also distinguishing between crisis-affected and non-crisis-affected contexts.[79] It should be noted that the total values differ from those in Figure 34, as Figure 36 limits itself solely to expenses incurred within the 162 UN programming countries (i.e. it excludes global- and regional-level expenses).

Low-income countries (26) received the highest level of UN expenses in 2024, totalling US$ 16.5 billion; followed by lower middle-income countries (50) with US$ 11.5 billion; upper middle-income countries (54) with US$ 7.2 billion; and lastly high-income countries and territories (31) with just US$ 0.5 billion. Low-income countries had the highest average UN expenses per country and, alongside upper middle-income countries, the greatest reliance on earmarked resources, which accounted for 81% of total expenses in both these income groups.

The 39 crisis-affected countries received a total of US$ 24.8 billion in UN operational activities, equating to 69% of overall country-level spending across the 162 UN programming countries. An overwhelming 81% (US$ 20.0 billion) of this funding was earmarked, dwarfing comparatively modest allocations from core (US$ 2.4 billion) and other resources (US$ 2.4 billion). By

Figure 36: UN development and humanitarian expenses in UN programming countries by income status, 2024 (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/81/75/Add.1-E/2026/61/Add.1) and World Bank.

Note: Venezuela has been temporarily unclassified as of July 2021 pending release of revised national accounts statistics. Thus, expenditure on OAD in Venezuela is only depicted within the crisis-affected countries.

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contrast, the 123 non-crisis-affected countries received US$ 11.2 billion in total, of which 72% was earmarked, alongside a relatively higher share of core (US$ 2.1 billion) and lower share of other resources (US$ 1.1 billion). In other words, although total funding for the non-crisis-affected group was lower, the structure in place is more conducive to long-term development programming and strategic investment.

The interconnectedness of peace, development and 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, while downward reclassifications in the World Bank income classifications are infrequent, when they do occur it tends to be in the context of severe economic or political shocks. In July 2023, the State of Palestine ascended to the upper middle-income category based on its 2022 income level, only to drop back down to lower middle-income status a year later. Here, despite the impact of the Gaza war being limited to the fourth quarter of 2023, the 9.2% drop in nominal GDP was sufficient to warrant the downgrading.[80]

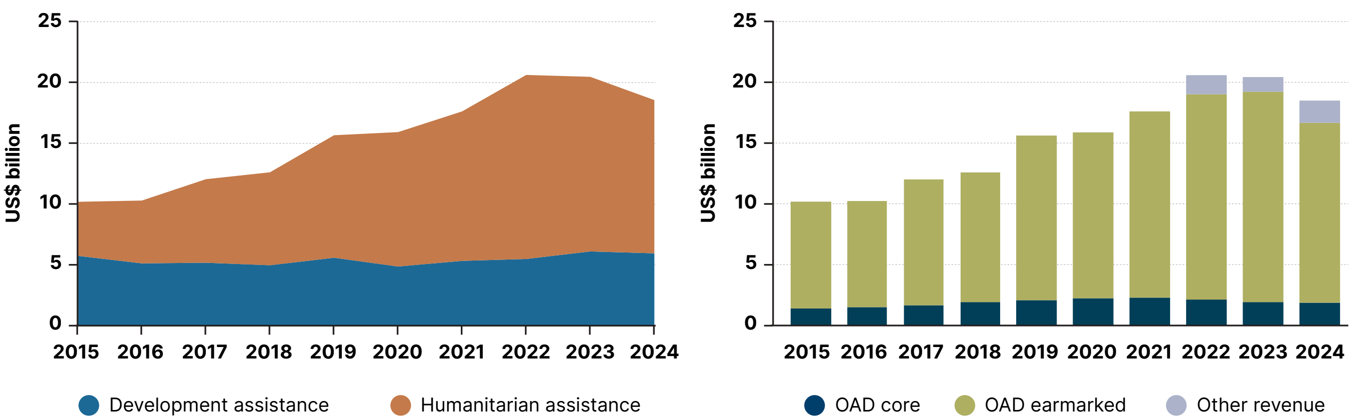
2.6 UN expenses in least developed countries

The overlap between crisis-affected and low-income countries also aligns closely with the category of least developed countries (LDCs).[81] Many LDCs are affected by armed conflict or are undergoing costly post-conflict reconstruction. In 2024, more than half the crisis-affected countries were also classified as LDCs (56%).[82] As such, this section examines UN expenses in support of countries facing some of the most severe, multidimensional development challenges.

Figure 37 illustrates UN spending in LDCs from 2015 to 2024. The left-hand panel disaggregates humanitarian and development assistance, while the right-hand panel shows the breakdown of expenses by core, earmarked and other funding.[83]

UN support to LDCs displayed steady growth over the period, increasing from US$ 8.9 billion in 2015 to US$ 20.6 billion in 2022. In 2023, there was a marginal decline to US$ 20.5 billion, suggesting UN expenses in LDC had plateaued. A marked US$ 2 billion drop in 2024, however,

Figure 37: UN development and humanitarian expenses in least developed countries, 2015–2024 (US$ billion)



Source: Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1). Historical data from various reports.
For notes – see page 118

saw the total slip to US$ 18.5 billion. These fluctuations were driven primarily by changes in humanitarian assistance: a US$ 1.8 billion contraction from US$ 14.4 billion in 2023 to $12.6 billion in 2024. Nearly US$ 1 billion of this decline is explained by cuts of approximately US$ 500 million in humanitarian assistance to each of Afghanistan and Yemen.

The right-hand panel of Figure 37 reveals that allocations to LDCs are funded primarily through earmarked resources, which accounted for 80–87% of total expenses over the period. In 2024, core resources funded a mere 10% of humanitarian and development activities in LDCs, underlining the extent to which UN support to LDCs is dependent on earmarked funding. This is a worrying indicator of just how vulnerable UN assistance in such settings is to changing funding trends.

Given the downward trend in the UN's revenue projections for 2025–2027 (-21%), together with the OECD projection for 2025 of a 25.8% reduction in bilateral ODA to LDCs, it seems likely that UN OAD expenses in LDCs will see further major declines over the coming years.[84] The same logic holds true for UN expenses in crisis-affected UN programming countries.

2.7 UN expenses aligned with SDGs

This section looks at the progress made in aligning UN entity expenses with the SDGs.[85] From the 2021 data-reporting cycle onwards, all UN entities reporting to the CEB have been required to set their expenses against the 17 SDGs or – in cases where entities have programmes not aligned to the SDGs – a single non-SDG code. Even before this practice was made mandatory, some entities had begun as early as the 2018 reporting cycle to voluntarily report their expenses against the SDGs.

Reporting coverage and alignment was further consolidated in 2024. This was reflected by the fact that all UN entities, except UN Tourism, reported their expenses against the SDGs, with 15 entities doing so at the level of specific SDG targets. Furthermore, all UN system expenses (US$ 66.0 billion) were either classified under an SDG or against the non-SDG code. Of these, 83% (US$ 54.9 billion) were aligned with the SDGs, with the remaining 17% (US$ 11.0 billion) reported against the non-SDG code. Notably, the IAEA, 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 under the non-SDG code.

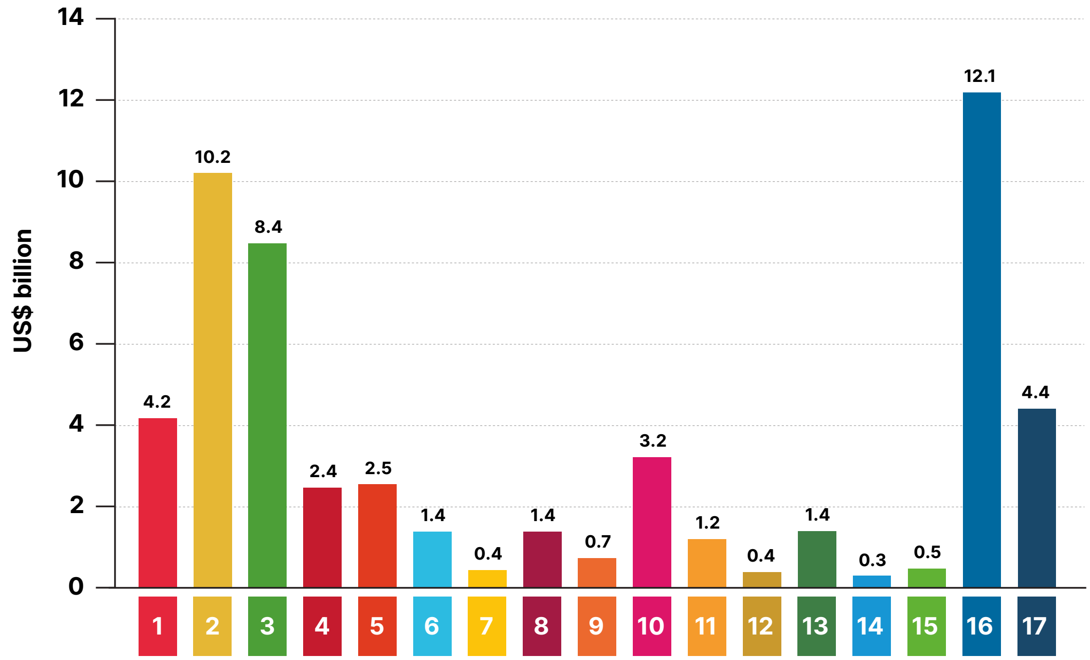
Figure 38 shows the distribution of UN system expenses by SDG in 2024, based on self-reported data from UN entities to the CEB. The pattern of expenses across the 17 SDGs are shaped by the mandates of individual UN entities and – given the high levels of earmarked funding – donor priority areas. In 2024, the highest levels of UN expenses were directed towards promoting peace, justice and strong institutions (SDG 16), followed by eradicating hunger (SDG 2), and ensuring health and promoting well-being for all (SDG 3).

SDG 16 has been described as the linchpin of the 2030 Agenda for Sustainable Development, providing an essential foundation for addressing cross-cutting challenges and achieving every other SDG.[86] It comes as little surprise, then, that it accounted for the largest share of UN expenses in 2024, totalling US$ 12.1 billion, driven primarily by UN-DPO peacekeeping operations (60%), the UN Secretariat and its Department of Political and Peacebuilding Affairs (DPPA) (9%), and UNDP's support for good governance, electoral assistance, rule of law, access to justice, anti-corruption and conflict prevention (8%). Notably, the CTBTO, ICC, IRMCT, the International Tribunal for the Law of the Sea (ITLOS), the Organization for the Prohibition of Chemical Weapons (OPCW) and UN-DPO all focus exclusively on SDG 16 in their expenses.

The second-largest share of UN system expenses in 2024 was directed towards eradicating hunger (SDG 2). Geopolitical tensions, ongoing conflicts and climate-related disruptions have led to persistent global food insecurity, stunting and malnutrition. Such consequences are particularly onerous for children and women, with malnutrition responsible for half of all child deaths and 20% of maternal deaths.[87]

UN system expenses towards SDG 2 totalled US$ 10.2 billion, primarily ascribable to WFP assistance around reducing food

Figure 38: Aggregated UN system expenses linked to the SDGs, 2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB).
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insecurity and malnutrition, alongside providing sustainable agricultural resilience (80%). UNICEF contributed mainly through nutritional care and counselling for children and women (8%), while FAO provided agriculture and rural development support aimed at increasing food production and availability (7%). In addition, IFAD's expenses were exclusively directed at SDG 2.

Improving global health remained a key priority for the UN system in 2024, as reflected in UN expenses linked to SDG 3. At present, however, insufficient progress is being made towards achievement of the health-related SDGs and other global targets. Although mortality rates have declined across all causes addressed by SDG-related indicators – including maternal, child and neonatal mortality; premature mortality from non-communicable diseases; injury-related deaths; and deaths linked to unsafe water, sanitation and hygiene (WASH) and air pollution – the pace of improvement has either slowed or stagnated in recent years. As a result, if current trends continue, it will not be possible to meet the corresponding global mortality targets by 2030.

UN system expenses linked to SDG 3 totalled US$ 8.4 billion in 2024, with three entities accounting for more than two-thirds of this. WHO was the largest player, responsible for 43% of total expenses linked to SDG 3 (almost all – 96% – of the entity's expenses were linked to this goal). UNICEF contributed 21%, primarily through spending on newborn, child and maternal health among the most vulnerable populations, and UNFPA 7%. Elsewhere, the expenses of both the International Agency for Research on Cancer (IARC) and Unitaid were fully linked to SDG 3.

In reality, directly linking UN expenses to SDG outcomes captures only part of the UN's overall impact on SDG achievement. While expenses based on structured transactions – particularly the procurement of goods such as food or vaccines – are relatively easy to track and report systematically, much of the UN's work falls outside such categories. For instance, normative work and support for national development policies may generate substantial, long-lasting contributions to sustainable development, despite requiring comparatively limited financial resources.

Figure 38 also highlights the comparatively modest investments being made in environmental sustainability and resource use, which in 2024 received the lowest levels of UN expenses among all the SDGs. Efforts to ensure access to affordable, reliable, sustainable and modern energy (SDG 7); promote responsible consumption and production patterns (SDG 12); conserve and sustainably use the oceans, seas and marine resources (SDG 14); and protect, restore and promote the sustainable use of terrestrial ecosystems, sustainably managing forests, combating desertification, halting and reversing land degradation and biodiversity loss (SDG 15) each received less than US$ 500 million in reported spending by UN entities.

2.8 Synthesis

The UN system's funding outlook is tightening. Total revenue in 2024 reached US$ 68.3 billion – a 1% decrease, in real terms, from the previous year. Projections point to a contraction of 12.3% in 2025, followed by decreases of 4.3% in 2026 and 5.2% in 2027. Should these estimates prove correct, total UN revenue in nominal terms will have fallen to US$ 54.3 billion by 2027 and will be several percentage points lower than in 2015 in real terms.

Governments remain the primary source of funding for the UN system, accounting for three-quarters of UN system revenue in 2024 (including contributions from the EU). The top three Member State contributors provided around a third of overall UN revenue and the top ten nearly half. Dependence on a small number of major Member State contributors makes the UN system highly vulnerable to shifts in the domestic politics and payment discipline of these Member States.

Core funding supports organisational coherence, responsiveness and strategic planning, as well as the ability to scale up results and address unforeseen challenges. Despite this, only 28% of 2024 UN system revenue consisted of core resources (assessed and voluntary), a figure that falls to 18% in the case of the UNDS. Late payment of assessed contributions and accumulating arrears from some Member States have raised concerns about significant cash shortfalls, and a resultant liquidity crisis within the UN Secretariat.

By contrast, 45% of contributions received by the UN system and 74% by the UNDS are earmarked to specific projects or programmes. Over the past decade, earmarked resources have played a significant role in expanding the UN system's resource base. Nevertheless, multilateral effectiveness requires a shift in emphasis from highly specified project-level funding to broader pooled arrangements that can enhance scale, flexibility, risk tolerance and inter-agency collaboration.

Total UN system expenses amounted to US$ 66.0 billion in 2024, a decrease of 3.6% compared with the previous year, and are projected to drop by a further 14.2% to US$ 56.6 billion in 2027 (see Chapter 3). Humanitarian assistance accounted for 41% of this figure, having fallen by US$ 3.5 billion – consistent with broader declines in funding for humanitarian needs. Unfortunately, this is reflective of many donors scaling back their humanitarian budgets rather than any reduction in such needs globally. Funding volumes directed at coordinated humanitarian plans continue to fall short of identified requirements.

The gap between humanitarian needs and available resources continues to widen. Although total humanitarian requirements declined in 2024 due to methodological changes and a stronger emphasis on prioritisation, these adjustments were intended to focus limited resources on the most vulnerable populations rather than signal any reduction in needs. As resources become increasingly constrained, humanitarian actors are being forced to make difficult choices, concentrating assistance on those with the most acute needs while leaving other vulnerable populations without adequate support.

Despite continued financial constraints, the UN remains present and committed, delivering assistance where needs are greatest, particularly in crisis-affected countries. In

2024, the world's 39 crisis-affected countries accounted for almost half the UN system's expenses. Amid the ongoing reallocation of shrinking funding across crises, assistance to LDCs experienced a marked contraction compared to 2023. Further reductions are anticipated for the period 2025–2027.

Preliminary estimates of ODA from DAC members point to a similar trend. Net ODA declined by 8.5% in 2024, with around 86% of this reduction attributable to lower funding to and through multilateral organisations. OECD projections point to a much steeper contraction in 2025: if confirmed, the 23.3% drop in ODA will represent the largest annual decline on record. Moreover, core contributions to the UNDS are expected to shrink at an even faster rate, a 27% reduction taking them to approximately US$ 6 billion. The OECD projects that ODA will suffer a further decline of 5.8% in 2026, excluding additional pressures linked to the present (at the time of writing) crisis in the Middle East. If realised, this would represent three consecutive years of falling ODA volumes, effectively reversing much of the growth observed over the past decade.

Against this backdrop of tightening resources and rising needs, the UN80 Initiative aims to strengthen the UN system's effectiveness and coherence, allowing it to deliver greater value for money for people and planet in the years ahead.

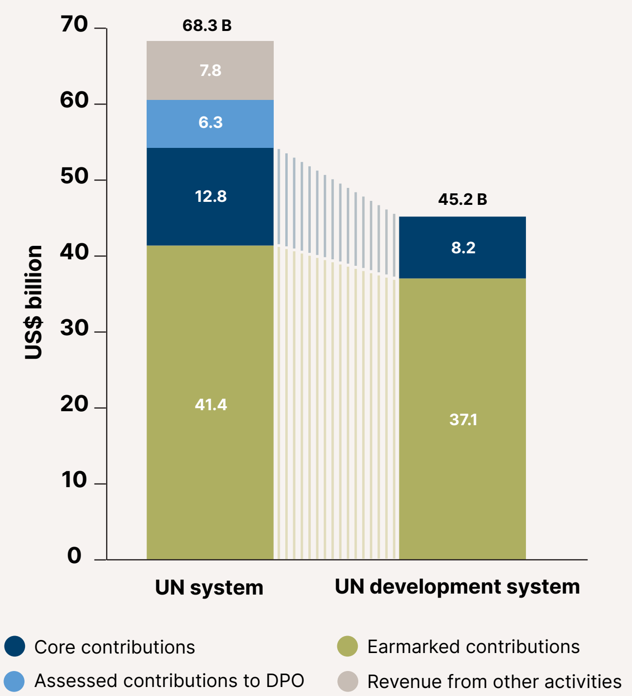
Box 2: **Reporting perspectives and data sources**

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 all data on financial inflows and outflows reported to the UN CEB by these UN entities.

2. The *UN development system* (UNDS) is constituted by those UN entities that carry out development and humanitarian activities, collectively referred to as operational activities for development (OAD). Such activities are designed to support countries implement the 2030 Agenda for Sustainable Development, with contributions to the UNDS consisting exclusively of funding for OAD.

Figure 39 compares the volume and composition of contributions to the UN system and the UNDS in 2024. Total contributions to the UN system amounted to

Figure 39: Contributions to the UN system and UN development system, 2024 (US$ billion)



Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1).

For notes – see page 118

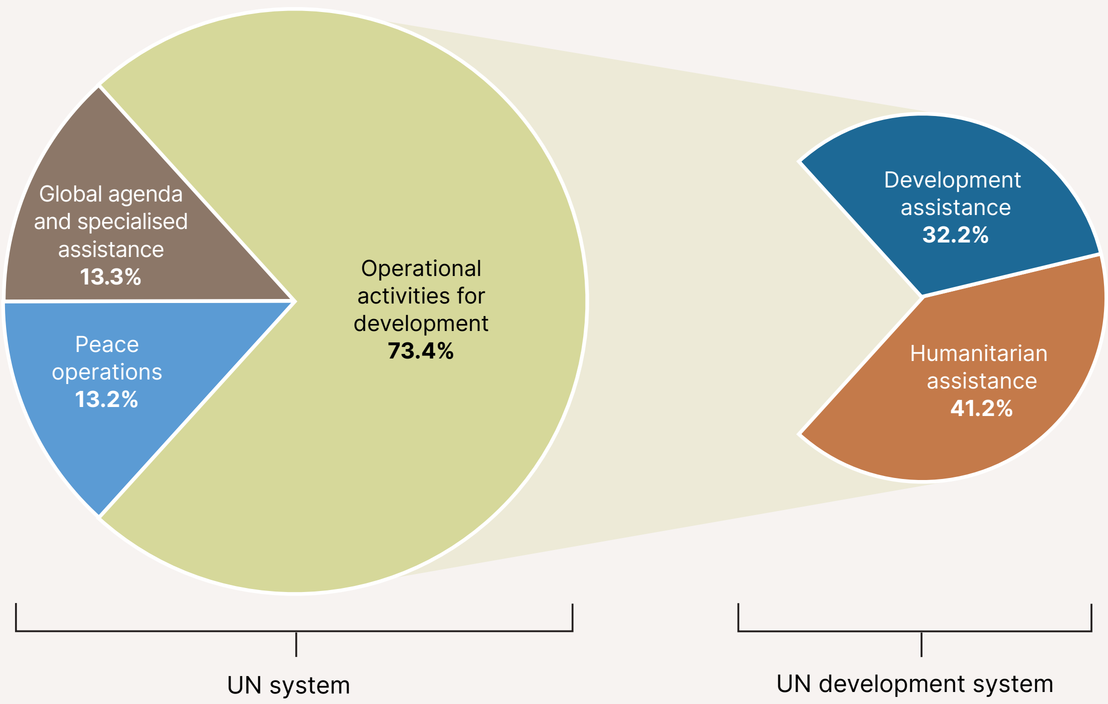
US$ 68.3 billion, while the UNDS received US$ 45.2 billion. As can be seen, there is a significant imbalance between core funding and earmarked funding – the latter represents by far the largest share of funding in both cases. Notably, core contributions to peace operations are included in the UN system but not the UNDS, with a substantial portion of the UN's assessed contributions dedicated to UN-DPO.

The UN system operates across four UN functions: 1) development assistance; 2) humanitarian assistance; 3) peace operations; and 4) global agenda and specialised assistance. The UNDS supports the first two of these functions. Figure 40 presents the distribution of expenses across the UN system by function in 2024. Humanitarian and development assistance accounted for 73.4% of total expenses (41.2% and 32.2% respectively); 13.2% was directed to peace operations; and 13.3% to global agenda and specialised assistance.

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 systems entities according to the UN Data Standards (in some instances with further disaggregation). Data are published on the unsceb.org website: https://unsceb.org/financial-statistics.

Figure 40: UN system expenses by function, 2024



Source: Chief Executives Board for Coordination (CEB) and Report of the Secretary-General (A/81/75/Add.1-E/2026/61/Add.1).
For notes – see page 118

2. The UN DESA, which draws on the CEB dataset but includes only a sub-set of data focused on the UNDS. The data are presented in an annex to the Secretary-General's annual report on implementation of the QCPR and are reported annually during the ECOSOC Operational Activities for Development Segment (OAS). In 2026, UN DESA developed an Interactive dashboard that enables users to explore UNDS's 2024 funding flows and expense patterns. Documentation on the 2026 OAS is publicly available at: https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2026-operational-activities-development-segment. The dashboard is available as part of the background materials accessible through the webpage.

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 ODA. The OECD Data Explorer (https://data-explorer.oecd.org/) is the OECD's central data platform and statistical warehouse, providing access to the organisation's collection of official datasets. Data from the 'development' topic was used for the purposes of this publication. See also the preliminary OECD statistical tables for 2025 and methodological notes describing 'a historic decline in foreign aid': www.oecd.org/en/data/insights/data-explainers/2026/04/a-historic-decline-in-foreign-aid-preliminary-2025-oda-data.html

Part One — Chapter 3

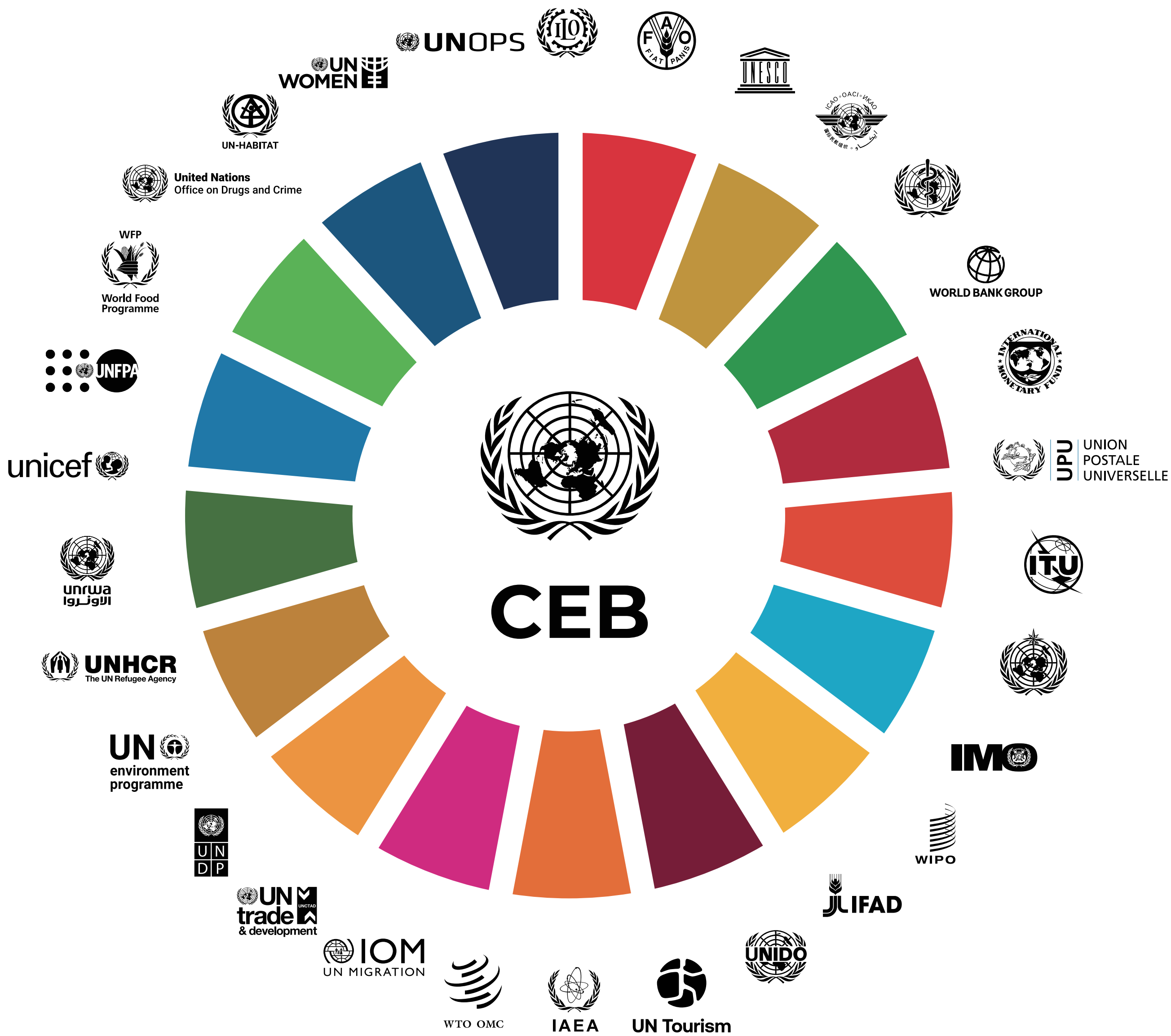
Transparency under pressure: CEB system-wide financial data in a tightening funding landscape

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

The CEB brings together the Secretary-General and the executive heads of 30 UN system organisations as the principal forum for system-wide leadership, coherence and coordination across policy, programme and management. Through its High-Level Committee on Management (HLCM), it advances systemic transformation through, among other things, stronger performance and results orientation; better data, analysis and communications; and innovation and digital transformation.

The CEB Secretariat publishes annual UN system-wide financial and human resources (HR) data. Crucial to this endeavour are the UN Data Standards for UN system-wide reporting of financial data, which aim to improve the quality of such data reported to the CEB.[89] Ultimately, having timely, reliable, verifiable, comparable and SDG-aligned financial data – at both a system-wide and entity level – will allow the UN system to 'make better decisions and deliver stronger support to those we serve'.

Figure 41: CEB member organisations



Source: Chief Executives Board for Coordination (CEB).

3.1 The strategic direction for UN system-wide financial data

In 2021, the HLCM's Finance and Budget Network (FBN) approved a UN Data Cube Strategy for 2022–2026. Since then, the strategy has sought to provide UN stakeholders with a transparent, comprehensive snapshot of UN system-wide revenue and expenses, enabling better analytics and evidence-based decisions.[90]

The CEB Secretariat, together with UN system organisations, is currently considering the strategic direction of UN system-wide financial data. This work draws on HLCM and FBN reflections concerning the unprecedented financial pressures, ongoing demands for reform and growing challenges to multilateralism facing the UN system. Given present uncertainties around the organisation's financial outlook and recent actions taken in response to liquidity concerns, calls have been made for more up-to-date financial data.

The FBN responded to these calls by conducting a survey in the first quarter of 2026 aimed at collecting high-level UN system revenue and expense projections for 2026–2027. The findings suggest that the forthcoming period will be marked by tightened funding; increased uncertainty; and growing pressure on entities to reconcile ambitious mandates with constrained, volatile funding.

Total UN system revenue in 2024 was US$ 68.3 billion. This is projected to decline by approximately 21% to US$ 54.3 billion in 2027, with the scale of decline varying by funding source. Entities reliant on voluntary contributions, particularly those with large humanitarian and development portfolios, face acute pressures. By contrast, it is anticipated that entities funded primarily through assessed contributions or service fees will have more stable revenue trajectories.

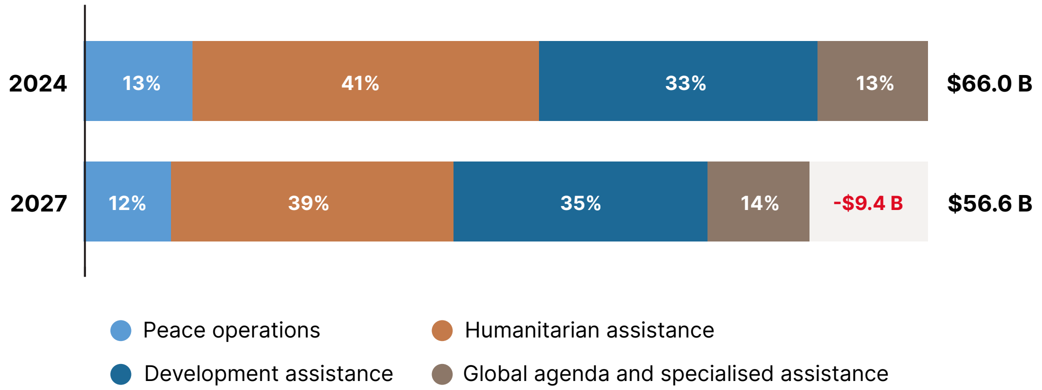
The drop in revenue is reflected by projected UN system expenses for the period, which are expected to fall from US$ 66.0 billion in 2024 to US$ 56.6 billion by 2027. In line with this, many UN organisations anticipate steady reductions in expenses from 2024 to 2027. Not all entities were able to project expenditure by function, meaning these figures should be treated as conservative estimates of the overall scale of adjustment.[91]

Expense projections for 2025–2027, disaggregated by functional area, indicate that peace operations and humanitarian assistance will experience some of the sharpest reductions.[92] Development assistance and global agenda and specialised assistance, meanwhile, display a more gradual adjustment profile. As can be seen in Figure 42, the projected expenses for 2027 reflect asymmetric cuts, with development assistance actually increasing its share of total expenses compared to 2024. This is in contrast to humanitarian and peace operations, which are set to contract in both absolute and relative terms.

3.2 Perspectives on the future of UN system-wide financial data

During the first quarter of 2026, the CEB Secretariat consulted chief financial officers across the UN system in order to identify the most pressing financial management challenges and their priority areas for action. The perspectives gathered are informing strategic thinking on UN system-wide financial data. Despite the varying business

Figure 42: Composition of total expenses



Source: Chief Executives Board for Coordination (CEB).
For notes – see page 118

models, mandates and organisational sizes, several common themes emerged. Particularly prominent were: liquidity and funding challenges; concerns about the impact of workforce cuts; growing demands for oversight and transparency; and the need for digital transformation.

Organisations described an environment beset by uncertainty, affecting both voluntary contributions and the payment of assessed contributions. At the same time, increased earmarking of voluntary funding has restricted financial flexibility. Organisations operating on zero nominal growth budget frameworks have seen their purchasing power eroded as inflation rises, while those grappling with steep reductions describe operating in 'survival mode', their operational stability already impacted by cost-containment measures. A number of entities cited escalating challenges due to verification, audit and access-to-information conditions being imposed on funding agreements.

Several areas of prioritisation emerged across entities. Many are focused on strengthening financial resilience, whether through reviewing working capital arrangements, improving liquidity forecasting and/or protecting critical enabling functions. A number of organisations are reassessing their operating frameworks in order to better reflect the digital era and enable exploration of innovative financing and potential private sector engagement. Accelerated digital transformation was a recurring priority, as was the growing need for harmonised approaches to efficiency reporting.

These perspectives paint a clear picture of a UN system that is not only navigating profound financial uncertainty, but having to deal with growing technical and compliance demands, as well as the pressing need for more data. The next phase of the Data Cube Strategy must take account of this financial context while balancing the needs of multiple stakeholders, including reporting entities, data users and partners.

3.3 The CEB Secretariat's data vision

The CEB Secretariat has continued to enhance the CEB website as the central access point for Member States and other users seeking high-quality UN system-wide financial data. Going forward, all UN system-wide financial data must take account of the CEB Secretariat's vision for a unified, transparent and intelligence-driven data ecosystem. As part of this, efforts will be made to integrate HR, financial and other data within a coherent, inter-operable framework. Strengthening data governance, deepening data disaggregation and enhancing system-wide accessibility will not only drive evidence-based decision-making but foster accountability, enabling a more agile, efficient and equitable UN system.

In 2026–2027, the CEB Secretariat will take structured, consultative steps to translate its data vision into a practical transformation plan. Subject to resource availability, the CEB Secretariat will build a modern, user-friendly platform that brings together selected UN system operational datasets, starting with HR and financial data. By improving the transparency, coherence and accessibility of UN system information, the platform will offer an invaluable tool for reducing fragmentation, supporting evidence-based decision-making and promoting accountability.

While transparency of operational data is an important element in restoring trust in the UN system, simply making data more easily available is not sufficient in itself. As such, it is important to cultivate benchmarking, as well as a shift away from data-focused reporting to an insights-focused approach.

More specifically, the CEB Secretariat will consider the following areas of action with respect to financial data:

- A more automated end-to-end pipeline from data submission to publication.
- A publication model that improves timeliness, including complementary current-year data streams where feasible.
- Better usability for stakeholders through more navigable products, better structured downloads and reduced reliance on ad hoc requests.
- Expanded financial content, including forward-looking projections where feasible.
- Stronger interoperability with HR and procurement data, enabling priority cross-domain analysis and reporting.

3.4 Considerations for updating the Data Cube Strategy

In updating the Data Cube Strategy, the CEB Secretariat will also need to take account of the following factors.

Renewed external demands for UN system-wide financial data

- Numerous stakeholders draw on CEB datasets for analysis and decision-making input, including for UN80 and other reform initiatives. As such, there is a pressing call for timely data that is more reflective of current realities.
- There are also renewed demands for 'transparency', reflected in the conditions donors are attaching to funding agreements.
- Consideration needs to be given to the potential results framework that might be put in place after the SDGs conclude in 2030.

Internal environment

- The UN is facing capacity constraints at both an entity and system-wide level due to declining revenue and agencies scaling back or discontinuing activities. This poses challenges in terms of the personnel capacity needed to maintain data-reporting performance levels, as well as the strategic leadership and technical support required to develop and implement a data strategy.

Progress against existing initiatives

- Annual reporting on expenses for enabling functions has become increasingly important given the present context, with entities implementing a wide range of measures designed to enhance efficiency and reduce costs.
- Efforts are being made to improve the uptake of voluntary reporting on softly earmarked contributions, thereby providing better visibility to donors and incentivising more flexible earmarked funding.
- The Gender Equality Marker is enabling more comprehensive data on resources dedicated to gender equality.
- The standardised CEB contributor list is being reviewed and updated annually, allowing more accurate reporting of total contributions by large non-government donors.

Changes to international public sector accounting standards (IPSAS)

- UN system entities generally report financial data to the CEB Secretariat in accordance with IPSAS. One notable development in this regard is that a new standard for public sector revenue, IPSAS 47, became mandatory from 1 January 2026.
- While the new standard should ease some of the challenges and inconsistencies UN entities (and Member States) currently face in terms of revenue recognition, a number of issues remain, such as how the adoption of IPSAS 47 will affect comparability with data reporting from prior years (see Box 3 for additional information).

Maintaining partnerships

- The CEB Secretariat continues to foster strategic partnership opportunities with the Organisation for Economic Co-operation 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 are looking to minimise the reporting burden on UN entities while improving the transparency, quality and accessibility of UN system financial data across the CEB website and other platforms.
- During the Fourth International Conference on Financing for Development, a new 'Bridging Data Systems for Financing for Development' initiative was launched as part of the Sevilla Platform for Action. Co-led by TOSSD, IATI and the CEB Secretariat, the initiative seeks to ease reporting burdens and improve interoperability across international data systems.

In summary, given the increasingly constrained, volatile funding environment detailed in this report, UN system-wide financial data must move beyond transparency imperatives and take into account practicality, coherence and strategic value. The stronger, more timely financial data this will provide is essential for supporting difficult choices; sustaining trust with Member States and partners; and enabling more coordinated system-wide responses. The next phase of the CEB Secretariat's work presents an opportunity to not only consolidate progress made thus far, but build a more integrated, user-oriented, resilient data ecosystem fit for the UN system's evolving needs.

Box 3: **Progress against challenges in the accounting basis for reporting UN system-wide financial data**

UN system entities report financial data to the CEB Secretariat on an accrual basis, generally in accordance with International Public Sector Accounting Standards (IPSAS). 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 the previous IPSAS 23 (revenue from non-exchange transactions), particularly when recognising voluntary contributions.

Under IPSAS 23, entities were required to record the full value of a multi-year contribution agreement in the year it was signed, rather than when the cash is received. While multi-year commitments strengthen funding predictability and support more strategical planning, there remained the potential for discrepancies when Member States compared contributions reported under IPSAS-compliant accounting (accrual basis) with their own cash records or other cash-based financial reports issued by UN entities.

The IPSAS Board issued a new framework for public sector revenue to address the issue: IPSAS 47 (revenue), which became mandatory from 1 January 2026. While a few UN entities have been early adopters of the new standard, most will not report against this new standard until the 2026 financial year. Ultimately, it is hoped the new standard will ease some of the challenges and inconsistencies UN entities (and Member States) currently face when it comes to revenue recognition.

The transition from IPSAS 23 to IPSAS 47 will strengthen the UN system's financial reporting by redefining the basis on which revenue is recognised. While the most visible changes affect voluntary contributions, it is important to note that IPSAS 47 applies to all revenue streams.

In general, the transition to IPSAS 47 should result in revenue being recognised more consistently, conservatively and transparently in line with actual performance, although there will be differences between voluntary core (unearmarked) contributions and voluntary non-core (earmarked) contributions. Under the old IPSAS 23-based approach, revenue recognition for voluntary contributions depended heavily on the distinction between 'conditions' and 'restrictions'. Where no condition requiring the return of funds existed, many organisations recognised revenue upfront, often upon signature of an agreement.

IPSAS 47 applies a more rigorous approach grounded in enforceability and compliance obligations, shifting the focus to the point in time when the organisation actually performs. First of all, entities must determine whether they have a binding arrangement based on two-way enforceability. Under a non-binding arrangement, receivables cannot be recognised until the entity has satisfied at least part of the obligation through eligible expenditures, with revenue recognised as such obligations are met. In terms of earmarked voluntary contributions, this means revenue recognition generally occurs alongside programme implementation, not at signature of a pledge.

Unearmarked (core) voluntary contributions, meanwhile, are recognised under IPSAS 47 upon control of the asset (receipt of cash), as they do not involve enforceable obligations. This should result in smoother recognition of revenue, as under IPSAS 23 multi-year core contributions were often reported in full in the first year, even when the cash was disbursed across the full period. By contrast, IPSAS 47 will see revenue from multi-year core contributions recognised at the time of cash receipt.

Endnotes for Part One

1. The top ten Member State contributors to the UN system in 2024 were, in order of contribution size: the United States, Germany, the United Kingdom, China, Japan, Canada, France, Norway, the Republic of Korea and Italy.
2. United Nations Secretary-General, letter dated 28 January 2026 to Member States on the organisation's financial situation.
3. Organisation for Economic Co-operation and Development (OECD), 'Preliminary official development assistance levels in 2025: Detailed Summary Note', DCD (2026)8, 9 April 2026 (modified 15 June 2026), https://one.oecd.org/document/DCD(2026)8/en/pdf.
4. United Nations Department of Economic and Social Affairs (UN DESA), *World Economic Situation and Prospects 2026* (New York: UN DESA, 2026), p. vii, https://desapublications.un.org/publications/world-economic-situation-and-prospects-2026.
5. UN inter-agency pooled funds are pass-through funding 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, decided by a UN-led governance mechanism, are made to participating implementing organisations.
6. For UN CEB data, see https://unsceb.org/financial-statistics; and for information on the 2026 Operational Activities for Development Segment, see https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2026-secretary-generals-report-implementation-qcpr. All data sources used are defined in Box 2.
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 calculated using deflators published by OECD. In addition, figures are rounded to the nearest million or billion as appropriate, which on occasion may lead to minor discrepancies in totals.
8. Based on estimates collected from UN entities by the Finance and Budget Network (FBN) in March 2026. The FBN is a key technical network under the High-level Committee on Management (HLCM), one of the two pillars of the UN CEB.
9. Assessed contributions finance, among other things, the UN Secretariat regular budget and UN peacekeeping operations. The amount each Member State must pay is calculated 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.
10. The UN Honour Roll is an annual record maintained by the UN Committee on Contributions that recognises Member States which have paid their assessed contributions to the UN regular budget in full. The 2024 Honour Roll is available at www.un.org/en/ga/contributions/honourroll_2024.shtml.
11. United Nations, 'Financial report and audited financial statements for the year ended 31 December 2024 and Report of the Board of Auditors, Volume I, United Nations', A/80/5 (Vol. I), p. 11, https://docs.un.org/en/A/80/5(Vol.I).
12. United Nations, 'Financial report and audited financial statements for the 12-month period from 1 July 2024 to 30 June 2025 and Report of the Board of Auditors, Volume II, United Nations Peacekeeping Operations', A/80/5 (Vol. II), p. 17, https://docs.un.org/en/A/80/5(Vol.%20II).
13. United Nations, 'Fifth Committee, 4th plenary

meeting – General Assembly, 80th session', GA/AB/4504, UN Web TV, 9 October 2025, https://webtv.un.org/en/asset/k1m/k1myw43vor.

14. United Nations, 'Financial situation of the United Nations', statement by Catherine Pollard, Under-Secretary-General for Management Strategy, Policy and Compliance, Fifth Committee of the General Assembly at its 80th session, 9 October 2025.

15. United Nations Secretary-General (note 2).

16. United Nations, 'Credit-return methodology', A/C.5/80/L.50, Eighth session, Fifth Committee, Agenda item 134: Review of the efficiency of the administrative and financial functioning of the United Nations, https://docs.un.org/en/A/C.5/80/L.50 and UN press release https://press.un.org/en/2026/gaab4513.doc.htm.

17. United Nations System Chief Executives Board for Coordination (CEB) and United Nations Sustainable Development Group (UNSDG), 'The UN 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.

18. 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.

19. IFAD provides grants and concessional, low-interest loans to transform agriculture, rural economies and food systems, while addressing critical needs and supporting rural people in developing countries.

20. Given that most UN funds and programmes, as sub sidiary organs of the General Assembly, do not receive assessed contributions, they refer to voluntary core (unearmarked) contributions as 'core funding'.

21. United Nations Children's Fund (UNICEF), 'Funding Compendium 2023', p. 29, www.unicef.org/reports/funding-compendium-2023.

22. Definitions of all UN grant financing instruments are provided in Box 1.

23. UNITAR provides customisable learning solutions and operates on a demand-driven model, delivering training, capacity development and advisory services tailored to the needs of Member States, as well as non-governmental and international organisations. These activities are typically funded by donors for clearly defined purposes, resulting in a high share of tightly earmarked contributions in its overall revenue.

24. CEB and UNSDG (note 17), p. 32–33.

25. 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.

26. DAC is a body within the OECD that brings together many of the major providers of development cooperation. As of 2024, DAC consisted of 31 country members and the EU. Latvia became a DAC member on 19 March 2025, while Romania joined officially as associate member on 19 December 2025. For a full list of DAC members and associates, see www.oecd.org/en/about/committees/development-assistance-committee.html.

27. The category 'other contributor types' includes the US$ 4.3 billion in revenue from no contributor type.

28. UNICEF, 'Funding Compendium 2024', August 2025, p. 20, www.unicef.org/reports/funding-compendium-2024.

29. United Nations Office for Project Services (UNOPS), 'Update to the Executive Board of UNDP/UNFPA/UNOPS on UNOPS engagement with international financial institutions', 2023, https://content.unops.org/documents/libraries/executive-board/documents-for-sessions/2023/first-regular-session/joint-segment-item-2-update-on-undp-unfpa-and-unops-engagement-with-the-international-financial-institutions/en/Update-on-UNOPS-engagement-with-international-financial-institutions.pdf.

30. UNEP reported 23% of its total revenue in 2024 as originating from the World Bank Group, reflecting its role as an implementing agency for the Global Environment Facility (GEF), which finances projects in developing countries related to biodiversity, climate change, international waters, land degradation, ozone layer depletion and persistent organic pollutants. However, other accredited UN implementing agencies for the GEF reported these resources under the GEF coding category and, consequently, under global vertical funds. 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.

31. European Investment Bank, *European Investment Bank Global Impact Report 2024/2025* (Luxembourg: European Investment Bank, 2025), p. 42, www.europarl.europa.eu/cmsdata/299925/EIB-global-impact-report-2024-en.pdf.

32. There are currently 32 National Committees across the world, each established as an independent, locally registered NGO operating under formal cooperation agreements with UNICEF and adhering to its standards. These committees support UNICEF through fundraising, advocacy and public engagement. Collectively, they raise around 20% of UNICEF's annual income, drawing on contributions from corporations, civil society organisations and more than 6 million individual donors worldwide.

33. The Bill & Melinda Gates Foundation was officially renamed the Gates Foundation in January 2025, after Melinda French Gates stepped down as co-chair in June 2024.

34. OECD (note 3), p. 2.

35. 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 of the United Nations development system', A/79/72–E/2024/12/Add.1, 8 April 2024. p. 6, https://docs.un.org/en/a/79/72/add.1

36. 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.

37. 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/80/74/Add.1–E/2025/53/Add.1, 8 April 2025, p. 15, https://docs.un.org/en/E/2025/53/Add.1. For the framework for global-level monitoring and reporting on the funding compact for the UN's support to the SDGs, see https://ecosoc.un.org/sites/default/files/2025-05/SGR25%20Annex%20FundingCompactFramework.pdf.

38. UN entities started reporting earmarked revenues to the CEB using the standardised classification of six sub-categories in 2018. Since 2020, UN DESA has included all six categories in the statistical annex to the Secretary-General's annual report on implementation of the Quadrennial Comprehensive Policy Review (QCPR).

39. United Nations (note 37), p. 5.

40. In contrast to Figure 10, Figure 16 depicts the top contributors of UN ODA among OECD-DAC members. Accordingly, the EU – itself a DAC member – is included among the top donors.

41. The largest local resource quantities reported by UN entities in 2024 came from: Argentina (US$ 276 million), Pakistan (US$ 244 million), Colombia (US$ 172 million), Honduras (US$ 115 million) and South Sudan (US$ 100 million).

42. UNSDCFs are 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, the UNSDCF 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.

43. OECD (note 3), p. 2.

44. In RHPFs, contributions are earmarked at the regional level and allocated to country envelopes by the Emergency Relief Coordinator, based on requests made by the Resident Coordinator (RC)/Humanitarian Coordinator (HC). Once funds are transferred to the country level, they are managed and overseen by the RC/HC.

45. MPTFs define broad results areas that will be implemented through yet-to-be-designed single agency projects and JPs. They may address global or regional cross-border challenges or more targeted country-level priorities. By contrast, JPs generally focus solely on country-level priorities.

46. ODA is defined by the OECD as government aid that specifically promotes and targets the economic development and welfare of developing countries. It is a measure of donor effort, including grants and grant equivalents of concessional loans.

47. Net ODA adjusts gross ODA, over a given accounting period, by deducting principal repayments on past loans, no account being taken of interest payments.

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

49. OECD (note 3), p. 7.

50. 'Other multilateral development banks' consists mainly of the IMF and regional development banks such as the AfDB, ADB and IDB, while 'global vertical funds' includes the Adaptation Fund; the Consultative Group on International Agricultural Research Fund; the Clean Technology Fund; the Common Fund for Commodities; Gavi the Vaccine Alliance; the Global Community Engagement and Resilience Fund; the Global Environment Facility; the Global Fund to Fight AIDS, Tuberculosis and Malaria; the Green Climate Fund; and the Strategic Climate Fund.

51. Whereas 'expenses' refer to outflows recognised on an accrual basis in accordance with IPSAS, '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 former term throughout.

52. CEB and UNSDG (note 17).

53. United Nations Office for the Coordination of Humanitarian Affairs (OCHA), *Global Humanitarian Overview 2025* (New York: UN OCHA, 2025), p. 8, www.unocha.org/publications/report/world/global-humanitarian-overview-2025-enarfres.

54. UN OCHA, *Global Humanitarian Overview 2024* (New York: UN OCHA, 2024), p. 23, www.unocha.org/publications/report/world/global-humanitarian-overview-2024-enarfres.

55. UNHCR, The UN Refugee Agency, *Global Report 2024* (Geneva: UNHCR, 2024), p. 5, www.unhcr.org/media/global-report-2024.

56. UN OCHA (note 53), p. 98.

57. UN OCHA (note 53), p. 3.

58. See 'Humanitarian aid contributions: Where funds are going': https://fts.unocha.org/home/2024/countries.

59. World Food Programme (WFP), 'Annual Performance Report for 2024', WFP/EB.A/2025/4-A/Rev.1, 6 June 2025, p. 7, https://docs.wfp.org/api/documents/WFP-0000167222/download/.

60. United Nations Children's Fund (UNICEF), 'Financial report and audited financial statements for the year ended 31 December 2024 and Report of the Board of Auditors', A/80/5/Add.3, 2025, p. 15, https://docs.un.org/en/A/80/5/Add.3.

61. UNHCR (note 55), p. 4, 7.

62. Both the UN Secretariat and UNICEF have a significant presence in both UN development and humanitarian assistance, reflecting the broad scope of their mandates.

63. FAO, "FAO in the 2025 humanitarian appeals", 2024, p. 3. https://openknowledge.fao.org/server/api/core/bitstreams/e8863fb8-d33e-4b7e-b24d-9c1b3bf0740e/content.

64. WFP. *WFP Annual Review 2025: Delivering Faster and Smarter Despite Compounding Crises*. 2026. https://docs.wfp.org/api/documents/WFP-0000174564/download/.

65. UNHCR. *Global Appeal 2026*. https://www.unhcr.org/media/global-appeal-2026. 2026. p. 9

66. CEB and UNSDG (note 17).

67. 'Enabling functions relate to services and associated costs which are typically provided corporately by headquarter and regional level business units, including service centres, to promote the identity, direction and well-being of an organization to collectively enable the organization to deliver its mandated programmes, projects and normative agendas. These indirect functions and associated costs which cannot be readily or easily traced to specific "programmes" generally include the following corporate functions: executive direction, strategy, representation, external relations and partnerships, communications, policy and advisory services, legal affairs, oversight, audit, evaluation, information technology, finance, administration, procurement, security and human resources.' UNSDG and CEB (note 18), p. 12.

68. The Africa region comprises: 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, Tanzania (United Republic of), Togo, Tunisia, Uganda, Zambia, and Zimbabwe.

69. The Americas region comprises: 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).

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

71. The Europe region comprises: Albania, Belarus, Bosnia and Herzegovina, Kosovo (as per Security Council Resolution 1244), Montenegro, North Macedonia, Republic of Moldova, Serbia, and Ukraine.

72. Western Asia comprises: Armenia, Azerbaijan, Bahrain, Georgia, Iraq, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, the State of Palestine, Syrian Arab Republic, Türkiye, United Arab Emirates, and Yemen.

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 2024; 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 2023 or 2024.

74. S. Hill, J. Khadan and P. Selcuk, *Fragile and Conflict-Affected Situations: Intertwined Crises, Multiple Vulnerabilities* (Washington, DC: World Bank Group, 2025), www.worldbank.org/en/research/publication/fragile-and-conflict-affected-situations-vulnerabilities.

75. The 21 countries are: Afghanistan, Central African Republic, Chad, Colombia, Democratic Republic of Congo, Ethiopia, Gambia, Haiti, Iraq, Kosovo (as per Security Council resolution 1244), Lebanon, Libya, Mali, Nigeria, the State of Palestine, Somalia, South Sudan, Sudan, the Syrian Arab Republic, Ukraine, and Yemen.

76. UN OCHA (note 53).

77. V. Mishra, 'UN peacekeeping missions under strain as funding cuts and new threats grow', UN News, 16 April 2026, https://news.un.org/en/story/2026/04/1167312.

78. Based on the World Bank's 2024 classification of countries by income. For 2024, low-income economies were defined as those with a GNI per capita of US$ 1,135 or less; lower middle-income countries were those with a GNI per capita of US$ 1,136–4,495; upper middle-income economies were those with a GNI per capita of US$ 4,496–13,935; and high-income economies were those with a GNI per capita above US$ 13,935.

79. 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 36.

80. E. Metreau et al., 'World Bank country classifications by income level for 2024–2025', World Bank Data Blog, 1 July 2024, https://blogs.worldbank.org/en/opendata/world-bank-country-classifications-by-income-level-for-2024-2025.

81. 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$ 1,088 (2024 review); 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.

For the full list of LDC countries, see www.un.org/ohrlls/content/list-ldcs.

82. As of December 2024, 44 countries were classified as LDCs. Of these, 32 are in Africa (15 in Eastern Africa, 12 in Western Africa, 4 in Middle Africa, and 1 in Southern Africa); 8 in Asia (4 in Southern Asia, 3 in South-eastern Asia, and 1 in Western Asia); 3 in Oceania (1 in Polynesia, 1 in Melanesia, and 1 in Micronesia); and 1 in Latin America and the Caribbean. For the criteria and list of LDCs, see www.un.org/ohrlls/content/least-developed-countries and https://www.un.org/ohrlls/content/list-ldcs.

83. 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 from 2022 onwards.

84. OECD (note 3), p. 2. See also OECD, 'A historic decline in foreign aid: Preliminary 2025 ODS data', 9 April 2026, www.oecd.org/en/data/insights/data-explainers/2026/04/a-historic-decline-in-foreign-aid-preliminary-2025-oda-data.html.

85. 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 2030 Agenda is the principle of 'leaving no one behind', with a strong focus on reaching the most vulnerable populations first. For further information on the SDGs, see www.un.org/sustainabledevelopment/sustainable-development-goals.

86. 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 United Nations Development Programme (UNDP), United Nations Office on Drugs and Crime (UNODC) and UNHCR, 'Global Progress Report on Sustainable Development Goal 16: Indicators on Peaceful, Just and Inclusive Societies', 2025, www.unodc.org/documents/data-and-analysis/sdgs/2025_SDG16_Report.pdf.

87. UN DESA (note 4), p. xiv; WFP, 'Annual Review 2024: Staying and Delivering Amid Multiple Crises', 2025, https://publications.wfp.org/2024/en/annual-report/.

88. World Health Organization (WHO), *World Health Statistics 2025: Monitoring Health for the SDGs, Sustainable Development Goals,* (Geneva: WHO, 2025), p. 3. https://iris.who.int/server/api/core/bitstreams/c992fbdc-11ef-43db-a478-7e7a195403ae/content.

89. United Nations 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).

90. CEB and UNSDG (note 17).

91. The FBN figures reflect high-level best estimates as of 1 April 2026 and are subject to change.

92. Common definitions of functional areas as set out in UN Data Standards for United Nations system-wide reporting of financial data. CEB and UNSDG (note 17).

Notes to the overview of figures and tables in Part One

Figures
General notes

I. For Figures 1–13, 15, 30, 33, and 38–40; 'Chief Executives Board for Coordination (CEB)' refers to data retrieved from the CEB Financial Statistics database. Data downloaded in January 2026 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. Figure 42 presents UN System expenses projections based on information provided by UN entities. As not all were able to project expenditure by function, projections should be treated as a conservative estimate of the overall scale of adjustment.

II. For Figures 13–20, 24, 26, 32, 34–37, and 39–40, 'Report of the Secretary-General A/81/75-E/2026/61/Add. 1)' 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/81/75-E/2026/61, 27 April 2026), Statistical annex on 2024 funding data. Data was shared with the Multi-Partner Trust Fund Office (MPTFO) in April 2026. The statistical annex is available at https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2026-operational-activities-development-segment. This data comprises the funding and expense data for operational activities for development (OAD) in the UN development system (UNDS). In 2026, DESA developed an Interactive dashboard that enables users to explore funding flows and expenditure patterns of the UN development system in 2024. The dashboard is available as part of the background materials accessible through the above webpage. 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/80/74-E/2025/53), (A/79/72/Add.1–E/2024/12/Add.1), (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), and (A/71/63–E/2016/8). Data can be accessed through the 2026 Operational Activities Segment site.

III. For Figures 27–29, 'Organisation for Economic Co-operation and Development (OECD)' refers to data retrieved from the Creditor Reporting System (CRS) and from 'Preliminary official development assistance levels in 2025: Detailed Summary Note', DCD (2026)8, Development Co-operation Directorate, 9 April 2026. https://one.oecd.org/

document/DCD(2026)8/en/pdf. 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). Data is based on individual project and programme disbursements measured on a calendar year basis. Data downloaded in March 2026 and available at https://data-explorer.oecd.org. The projections should be treated as conservative estimates, as they do not account for any additional pressures associated with the crisis in the Middle East in 2026.

IV. For Figures 9–10, 20–26, 'UN Pooled Funds Database' refers to the database compiled by the Multi-Partner Trust Fund Office (MPTFO) 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: FAO, ILO, IOM, the MPTF Office hosted by UNDP, OCHA, UN Women, UNFPA, UNICEF, UNOPS, and 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. Unless otherwise stated, all data presented is expressed in current United States dollars (USD).

Figure 1: Funding of the UN system, 2015–2024 (official data) and 2025–2027 (projected) (US$ billion); Figure 2: Distribution of UN system funding by financing instrument, 2015–2024 (US$ billion); Figure 4: Funding of the UN system by financing instrument, category and sub-category, 2024 (US$ billion); and Figure 5: Funding of the UN system by financing instrument, 2024 (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.

iii) Common definitions of earmarked funding types are set out in UN Data Standard IV, 'UN grant financing instruments', (see note V of the Figures General Notes: 'UN Data Standards', p. 32).

Figure 3: UN system funding, 2015–2024: Nominal values at current prices and real values at constant 2023 prices (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 2023 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 6: Total revenue of select UN entities, 2015–2025 (US$ billion, 2025 preliminary)

i) Preliminary 2025 data from the CEB 2026 data collection. Data was shared with MPTFO in May 2026.

ii) Data for 2015–2024 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, 2024

i) Data from CEB Financial Statistics database, series 'Revenue by Government donor' and 'Revenue by

ii) Non-government donor', available at https://unsceb.org/fs-revenue-government-donor and https://unsceb-.org/fs-revenue-non-government-donor, respectively.

iii) Additional data received by MPTFO from the CEB Secretariat in October 2025.

iv) The total of US$ 67.1 billion is US$ 1.2 billion lower than the 2024 UN system revenue of US$ 68.3 billion, as revenue from the Pan American Health Organization (PAHO) was not disaggregated by contributor.

v) In 2024, OECD-DAC had 31 countries and the

European Union (EU). Latvia became a DAC member on 19 March 2025, and Romania joined officially as associate member on 19 December 2025. For the list of DAC members and associates see https://www.oecd.org/en/about/committees/development-assistance-committee.html.

vi) 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 often cannot be allocated to a contributor due to 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 2 in Box 1).

vii) The EU is listed separately from other multilateral institutions.

viii) Included within the category 'Other multilaterals' are a diverse range of multilateral institutions and funding mechanisms that are largely financed by governments, including international financial institutions, global vertical funds, and inter-agency pooled funds.

ix) The category 'Other non-state' comprises the private sector, foundations, NGOs, public-private partnerships, and academic, training and research institutions.

Figure 8: UN system funding by Member States and other contributors, 2015–2024 (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) Revenues reported to the CEB without being linked to a contributor type are within 'Other contribution types'.

v) PAHO's US$ 1.2 billion in revenue is included under "Other contribution types", as the Organization did not report 2024 revenue by contributor and, therefore, could not be allocated across the contributor categories presented in this figure.

Figure 9: Top Member State contributors to the UN system, 2024 (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) UN inter-agency 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'.

iv) As PAHO did not report its 2024 revenue by contributor, its contributions could not be allocated across the top contributors presented in this figure.

Figure 10: EU funding to the UN system, 2015–2024 (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).

iii) As PAHO did not report its 2024 revenue by contributor, the entity's revenue from the European Union could not be presented in this figure.

Figure 11: International Financial Institutions (IFIs) funding to select UN entities, 2024 (US$ million)

i) Data received by MPTFO from the CEB Secretariat in October 2025.

ii) For UNOPS, included within the category 'Other' (US$ 4.5 million) are US$ 4.4 million from the Central American Bank for Economic Integration (CABEI), US$ 0.05 million from the Corporación Andina de Fomento (CAF), and US$ 0.05 million from the International Monetary Fund (IMF).

iii) For FAO, included within the category 'Other' (US$ 5.8 million) are US$ 1.2 million from the European Bank for Reconstruction and Development (EBRD), and US$ 0.05 million from the Corporación Andina de Fomento (CAF).

Figure 12: Other non-state funding to the UN system, 2018–2024 (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 MPTFO from the CEB Secretariat in October 2025.

iii) Contributions from public-private partnerships and academic, training, and research institutions are classified under the category "*Other*."

iv) As PAHO did not report 2024 revenue by contributor, other-non-state funding to PAHO could not be presented in the 2024 amounts.

Figure 13: Funding of the UN system and UN development system by financing instrument, 2024 (US$ billion)

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

ii) Data for the UN development system from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), (see note II of the General Notes).

iii) 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"'.

Figure 14: Total core and earmarked contributions for UN development and humanitarian assistance, 2015–2024 (US$ billion)

i) 2024 data from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), Statistical annex. (see note II of the Figures General Notes).

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

iii) Common definitions on the funding types are set out in UN Data Standard IV, 'UN grant financing instruments' (see note V of the Figures General Notes).

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

v) 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 15: Earmarked contributions to the UN development system by type, 2020–2024 (percentage share of earmarked contributions)

i) 2024 data from the UN development system from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1)

ii) Historical data from various reports (see note II of the General Notes).

iii) For definitions of the categories within 'Earmarked contributions', see Table 2 in Box 1.

Figure 16: Funding composition for UN development and humanitarian assistance: Top OECD-DAC contributors, 2024 (US$ billion); and Figure 17: Funding composition for UN development and humanitarian assistance: Top non-OECD-DAC contributors, 2024 (US$ million)

i) Member State contributions data from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), (see note II of the Figures General Notes).

ii) Additional data provided to the MPTFO by the Office of Intergovernmental Support and Coordination for Sustainable Development, Department of Economic and Social Affairs (DESA), in April 2026.

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

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

v) For Figure 17, non-OECD-DAC countries are defined as countries that are not members of the OECD Development Assistance Committee.

vi) For further details on the distinction between the different funding types, see Table 2 in Box 1.

vii) As PAHO did not report its 2024 revenue by contributor, contributions from its top OECD-DAC and top non-OECD-DAC contributors could not be presented in these figures.

Figure 18: Funding composition for UN development assistance: Top Member State contributors and the EU, 2024 (US$ million); and Figure 19: Funding composition for UN humanitarian assistance: Top Member State contributors and the EU, 2024 (US$ million)

i) Member State contributions data from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), (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) For further details on the distinction between the different funding types, see Table 2 in Box 1.

iv) As PAHO did not report its 2024 revenue by contributor, its contributions could not be allocated across the top contributors presented in these figures.

Figure 20: Contributions to UN Inter-agency pooled funds, 2015–2024 (US$ billion); Figure 21: Contributions to UN inter-agency pooled funds by fund thematic area: Top contributors, 2024 (US$ million); Figure 25: Development UN inter-agency pooled funds by fund thematic area: Top contributors, 2024 (US$ million); and Figure 26: Member States with above-average use of UN inter-agency pooled funds for development activities, 2024 (14 countries)

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

ii) In figure 26, total earmarked funding to UN development assistance from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), Statistical annex on 2024 funding data, (see note II of the Figures General Notes).

iii) In Figure 20, the development assistance category consists of resources allocated to: 1) development funds; 2) peace and transition funds; and 3) climate and environment funds.

Figure 22: Top implementing UN entities receiving revenue through UN inter-agency pooled funds, by fund thematic area, 2024 (US$ million); Figure 23: Top UN expense recipient countries or areas with UN inter-agency pooled funds resources, 2024 (US$ million); Figure 24: Member State UN development earmarked funding, inter-agency pooled funds and other channels, 2015–2024 (US$ billion)

i) Data from the UN Pooled Funds Database transfers (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' together constitute development-related assistance.

Figure 27: Net ODA contributions from OECD-DAC countries, 2015–2024 (official data), 2025 (preliminary), and 2026 (projected)

i) Historical net ODA data, both at current prices and at constant 2024 prices, are available under the "Data Tables" menu by selecting "ODA by Donor 1960–2025 (xlsx)" on https://www.oecd.org/en/data/insights/data-explainers/2026/04/a-historic-decline-in-foreign-aid-preliminary-2025-oda-data.html.

ii) Net ODA comprises the following main components: bilateral development projects, programmes and technical co-operation; multilateral ODA; humanitarian aid; in-donor refugee costs; and net debt relief grants.

iii) All values are expressed in constant 2024 prices.

iv) Data for 2025 are preliminary, and data for 2026 are projections.

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

Figure 28: ODA disbursements from DAC countries to the UN development system, 2015–2024 (US$ billion, constant 2024 prices)

i) Data retrieved from the OECD's Creditor Reporting System (CRS), specifically the dataset '*Providers' total use of the multilateral system*'. The dataset has been published annually since 2011 (see note III of the Figures General Notes).

ii) Data includes multilateral aid ("Core contributions to") and bilateral aid channelled through multilateral organisations ("Contributions through").

iii) All values are expressed in constant 2024 prices.

Figure 29: Channels of multilateral assistance from OECD-DAC countries, core and earmarked, 2015 and 2024 (US$ billion, constant 2024 prices)

i) Data for ODA contributions via multilateral institutions, and to and through the UNDS was retrieved from the OECD's Creditor Reporting System (CRS), dataset 'Providers' total use of the multilateral system' (see note III of the Figures General Notes).

ii) 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.

iii) 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

iv) All values are expressed in constant 2024 prices.

Figure 30: Expenses of the UN system by function, 2018–2024

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

ii) Common definitions of functional areas are set out in UN Data Standard II (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 31: Global humanitarian requirements and funding, 2015–2025 (US$ billion)

i) Data from UN-OCHA Financial Tracking System. 'Progress on coordinated plans', available at https://fts.unocha.org/home/2026/plans. FTS is the global public platform that tracks humanitarian funding flows. It brings together reporting from government donors, UN funds and agencies, NGOs and other humanitarian actors.

ii) Humanitarian Response Plan (HRP) funding requirement is needs-based, while the actual funding received and allocated through humanitarian funds depends on donor contributions.

iii) See 'Global Humanitarian Overview (GHO) Funding progress' in the above site for detailed funding requirements of Humanitarian Needs and Response Plans (HNRPs), Flash Appeals (FAs) and Regional Response Plans (RRPs).

Figure 32: Total UN expenses for development and humanitarian assistance, 2015–2024 (US$ billion); and Figure 34: Expenses on UN humanitarian and development assistance by region, 2015–2024 (US$ billion);

i) 2024 data from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), Statistical annex (see note II of the Figures General Notes).

ii) Historical data extracted from the statistical annexes of previous Reports of the Secretary-General on the Implementation of the QCPR (see

Note II of the General Notes to the Figures).

iii) For Figures 32 and 35, common definitions on the different functions are set out in UN Data Standard II, (see note V of the Figures General Notes: 'UN Data Standards', p. 12).

iv) For Figure 34, 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.

Figure 33: Total expenses for development and humanitarian assistance by select UN entities, 2015–2025 (US$ billion, 2025 preliminary)

i) Preliminary 2025 data from the CEB 2026 data collection. Data was shared with MPTFO in July 2026.

ii) Data for 2015 - 2024 from CEB Financial Statistics database, series 'Expenses by function', available at https://unsceb.org/expenses-function.

Figure 35: UN development, humanitarian, and peace operations expenses by crisis-affected country, 2024 (US$ billion)

i) Depicted in this figure are the expenses by function in the UN programming countries that fulfilled one or more criteria to be classified as crisis-affected country.

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 (MPTFO); and 4) have had a humanitarian response plan for 2023 or 2024 (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 humanitarian and development assistance data does not include expense from: 1) UNDS entities that did not report disaggregated country expenses to the CEB in 2024; and 2) those UN-related organisations that are not included in UN DESA's definition of the UNDS.

v) 2024 UN peacekeeping operations data from UN DPO data reported to CEB.

Figure 36: UN development and humanitarian expenses in UN programming countries by income status, 2024 (US$ billion)

i) Data from the Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), Statistical annex (see note II of the Figures General Notes).

ii) 2024 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 under 'Historical classification by income in XLSX format'.

iii) The figure shows only UN programming countries, i.e., 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 (see note V of the General Notes: UN Data Standards, pp. 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 2024, low-income economies were defined as those with a GNI per capita of US$ 1,135 or less; lower-middle-income countries were those with a GNI per capita between US$ 1,136 and US$ 4,495; upper-middle-income economies were those with a GNI per capita between US$ 4,496 and US$ 13,935; and high-income economies were those with a GNI per capita above US$ 13,935.

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.

vi) 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/.

vii) For the selection criteria of crisis-affected countries, see note ii) for Figure 35.

Figure 37: UN development and humanitarian expenses in least developed countries, 2015–2024 (US$ billion)

i) 2024 data from Report of the Secretary-General (A/81/75-E/2026/61/Add. 1), Statistical annex. (see note II of the Figures General Notes).

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

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

Figure 38: Aggregated UN expenses linked to the SDGs, 2024 (US$ billion)

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.

Figure 39: Contributions to the UN system and UN development system, 2024 (US$ billion); and Figure 40: UN system expenses by function, 2024

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/81/75-E/2026/61/Add. 1), Statistical annex. (see note II of the Figures General Notes).

Figure 42: Composition of total expenses

i) Common definitions of functional areas are set out in UN Data Standard II, (see note V of the Figures General Notes).

ii) Not all UN entities were able to project expenditure by function; thus, amounts in this figure should be treated as a conservative estimate of the overall scale of adjustment.

iii) The FBN figures reflect high-level best estimates as of 1 April 2026 and are subject to change.

Tables
General notes

I. The UN system is defined as all the UN entities included in UN Data Standard I, 'UN entity' (see note 16 of the General Notes and note V of the General Notes: UN Data Standards: 'Data Standards for United Nations System-wide Reporting of Financial Data', pp. 6–7).

II. 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.

III. 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.

IV. 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.

V. 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 are included under UNDP.

VI. 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.

VII. 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.

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

IX. 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).

X. 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 revenue, by entity and financing instrument, 2024 and 2015–2024 (US$ million); Table 3: Assessed contributions to the UN system by entity, 2015–2024 (US$ million); Table 4: Earmarked contributions to the UN system by entity, 2015–2024 (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) Amounts below US$ 1 million are shown as 0 in the table.

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

Table 5: UN system total expenses by entity and function, 2024 and 2015–2024 (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.

Part Two

Marketplace of ideas

Marketplace of ideas

Part Two – Chapter 1

The funding crisis: What's at stake?

Cut to the quick: The impact of funding cuts on the United Nations development work[1]

By John Hendra

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Introduction

The first few months of 2026 brought little relief from the massive liquidity crisis facing the United Nations, and still less from the continuing effects of unprecedented cuts in voluntary contributions to the organisation's development and humanitarian operations.

On 30 December 2025, following weeks of intense negotiations, the UN General Assembly approved US$ 3.45 billion for the UN regular budget for 2026: a budget cut of 9% (and 21% in post reductions) compared to 2025. Securing these funds, however, has proved difficult. In late January 2026, the UN Secretary-General warned Member States that the organisation faced 'imminent financial collapse' due to non-payment of assessed fees, the overwhelming majority of which are owed by the United States.[3]

The US now owes US$ 2.036 billion in total to the regular budget (including this year's US$ 767 million), having paid US$ 160 million against its arrears, with a further US$ 1.8 billion owed for peacekeeping operations. A recent diplomatic note indicated that the US aims to 'pay a significant portion' of its 2026 dues to the UN's regular budget 'on condition that the Secretary-General implements nine "quick win" reforms'.[4] Making matters worse, the US House Appropriations Committee 2026/27 budget proposal heading to the full House (prior to reconciliation with a Senate budget proposal) envisions a significant share of the proposed US$ 2.69 billion in cuts as coming from the country's contributions to the UN.[5]

All this comes on top of extraordinary cuts in voluntary development and humanitarian funding to the UN system in 2025.[6] While the effective closure of USAID led to the biggest reductions, many other major donors either pre-empted this or swiftly followed suit. According to preliminary data released by the Organisation for Economic Co-operation and Development (OECD), Official Development Assistance (ODA) fell by US$ 50 billion in 2025 to US$ 174.3 billion. This 23% decline means ODA has fallen to just two-thirds of its 2023 peak.[7] This represents the largest annual contraction on record, significantly beyond the projected worst-case scenario for 2025 of a 9–17% drop on top of the 9% decline seen in 2024.[8]

The decline was heavily concentrated among the five largest providers (the United States, Germany, Japan, the United Kingdom, and France), which together accounted for 95.7% of the 2025 fall in Development Assistance Committee (DAC) ODA.[9] The US aid reductions were responsible for three-quarters of the decline – a drop so large that it saw Germany become the world's biggest donor despite itself registering a 17.4% drop in aid.[10] OECD-DAC forecasts a further 6.9% decline in ODA for 2026, with the actual figure potentially higher given the turmoil in the Middle East.

The UN development system (UNDS) was hit particularly hard, with core contributions to the UN system declining by 27% in 2025 – the largest annual drop on record. Total contributions to UN operational activities for development (development and humanitarian assistance) fell to US$ 45.2 billion in 2024 – a 17% decline from the 2022 peak – and were projected to fall a further 12% in 2025.[11]

These sobering figures tally with the major funding cuts many UN agencies projected for 2025–2026 and which, in many cases, have already resulted in significant staff reductions. As just one example of many, the UN High Commissioner for Refugees (UNHCR) ended 2025 with US$ 1.3 billion less funding than in 2024, a 30% reduction in its workforce, and many of its offices consolidated or closed. Further job cuts have been announced in response to the additional 15% reduction in available resources for 2026.[12]

Impact of recent funding cuts on UN development system work

While many governments are also having to reduce staff at this time, it's important to look beyond staff cuts to the disproportionate impact the precipitous drops in ODA and UNDS contributions are having on the world's most vulnerable people. In doing so, the following methodological issues should be borne in mind.

First, the country-level impacts of such drastic aid cuts remain poorly understood – partly because substantive impact monitoring is one of the key capacities affected by the cuts. Second, given the two-year lag in UNDS expenditure figures, it is not yet possible to discern the full impact on the UNDS's work. Instead, one needs to look at both broader sectoral impacts and projections made by UN agencies themselves.

Overall, it is important to assess the UNDS funding cuts from a number of perspectives, not least how they affect the people such funds are meant to serve, especially in the poorest countries. Also crucial is the effect on the UNDS's capacity to perform its various mandates, as well as the consequences for morale among UN staff, including the organisation's next generation of leaders.

The human cost of funding cuts

Cuts in ODA in 2025 and 2026 have provoked a cascading crisis, with shrinking humanitarian coverage, a reversal of health gains, weakening gender equality and declining support to climate-vulnerable countries all undermining global stability. While thus far it has been hard to obtain systematic on-the-ground data, this is starting to change, with one example being an Impact Metrics Dashboard developed to help aid organisations visualise the human impact of funding changes.[13]

A recent peer-reviewed study published in *The Lancet Global Health* by the Barcelona Institute for Global Health highlights the contribution of ODA to global health outcomes. The study found 'high levels of ODA associated with a 39% reduction in under-five mortality, with particularly strong effects on mortality rates from HIV/AIDS (70%), nutritional deficiencies (56%), malaria (56%), diarrhoeal diseases (55%) and neglected tropical diseases (54%)'.[14] Due to the massive aid cuts made in 2025 and 2026, the study goes on to say: 'the evidence indicates that an abrupt and severe contraction of this funding could have grave repercussions, potentially resulting in a global death toll approaching – or even exceeding – that of the COVID-19 pandemic'.[15]

Drawing on two decades of data from 93 countries, the study models two scenarios: a severe funding contraction that could result in 22.6 million deaths by 2030, and a 'milder' scenario that sees a continuation of current downward trends, leading to 9.4 million deaths by 2030, including 2.5 million children under the age of five.[16] Even under the milder scenario, the study's authors stress that the projected – and avoidable – deaths far exceed baseline trends, representing a major reversal of gains made over the past 20 years, especially in the world's poorest countries and in critical areas such as child survival.

These projections are reinforced by other research. The Center for Global Development found that US cuts to the World Food Programme's operations in Yemen alone ended life-saving food assistance to 2.4 million people and halted nutritional care for 100,000 children while many of the terminated USAID awards had supported an estimated 2.3 million people receiving life-saving anti-retroviral treatment.[17]

Data from UN agencies themselves show that the humanitarian and health sectors – especially in Africa and the Middle East – have been disproportionately affected by the cuts. Global humanitarian funding collapsed by 53% over just three years, from US$ 43.3 billion in 2022 to US$ 20.3 billion in 2025. This contraction – the greatest in a decade – saw funding drop below 2016 levels.[18] As one example, humanitarian aid cuts of US$ 114 million to the gender-based violence (GBV) sector ended access to GBV prevention and response services for over 3 million women and girls caught in humanitarian crises, while 'also reducing quality of care, decreasing trust in providers, and sending a message of impunity to perpetrators'.[19]

At the time of writing, international efforts to curb the latest Ebola outbreak in the Democratic Republic of the Congo are being hampered by the effects of recent aid cuts, which have reduced both surveillance capabilities and the number of medical relief organisations operating in the region.[20]

The cost to the multilateral system of diminished UN capacity

Beyond the many lives lost and livelihoods shattered, the cuts are eating into the core capacities and reach of the UN's development, humanitarian and human rights work, not to mention the organisation's critical role in the wider multilateral system. As the OECD's *Multilateral Development Finance 2026* report highlights, funding cuts are affecting institutions unevenly, with UN development and humanitarian entities facing sharper contractions.[21] As just one example, major funding cuts forced the Office of the United Nations High Commissioner for Human Rights (OHCHR) to undertake fewer than half as many human rights monitoring missions in 2025 as it had in 2024; reduce its presence in 17 countries; and cut 300 jobs.

More broadly, the Multilateral Organisation Performance Assessment Network (MOPAN)'s mapping of measures taken by multilateral organisations in response to ODA reductions shows that the UN system experienced an unprecedented and structural contraction in funding, with over three-quarters of UN agencies announcing significant budget shortfalls and rapid cost-cutting measures. Most UN agencies reported that the cuts set out in formal donor notices have been swift and deep – ranging from 11% to 30% for 2025–2027, and in at least one case exceeding 50%.[22]

This stark reality has led to staffing and programmatic downsizing and fundamental structural change, all occurring faster than reform processes such as the UN80 Initiative can keep pace with. In effect, this 'reform by attrition' means austerity rather than strategy is driving change, with critical UN capacities in normative support, policy, effective oversight and local partnerships 'being hollowed out just when they are most needed'.[23]

The MOPAN mapping reveals not only a liquidity and funding crisis, but a forced structural contraction that is reshaping the multilateral system. In addition to diminishing operational delivery, widespread cuts to core resources are weakening policy work, research and knowledge-management capacities and inhibiting the UN's vital role in providing thought leadership.[24] Should current trajectories persist, the likely outcome is a much more fragmented UN system, with its legitimacy diminished and its capacity to respond to challenges – whether global or national – substantially weakened.[25]

In short, the UN system is having to adjust to funding cuts faster than reform processes can deliver real change. Structural reforms are occurring by default rather than by design, driven by financial pressures rather than by strategic vision, with efficiency measures insufficient to absorb current reductions. Such abrupt, uncoordinated cost-cutting across various agencies is skewing priorities towards short-term outputs; inhibiting horizontal collaboration; and undermining oversight and accountability, thereby ultimately putting governance and trust at risk.[26]

Preserving the multilateral system's delivery capacity necessitates coordinated action by Member States, both in terms of protecting underlying financial foundations and managing funding cuts in a much more intentional manner. Enhancing the multilateral system's overall effectiveness also requires multilateral organisations – especially UN entities – to pursue reforms that will both sharpen their development additionality and strengthen system-wide coherence.[27]

The cost to staff capacity and opportunities for the next generation

Massive funding cuts, staffing reductions, restructuring and livelihood stress have affected the broader global development and humanitarian ecosystem and are also deeply affecting UN staff through waves of job cuts, hiring freezes, relocations to cheaper duty stations and office closures. Some UN entities have seen significant numbers of talented staff with years of experience walk out the door – often taking critical institutional knowledge with them.

Social media platforms such as LinkedIn are awash with stories of prematurely curtailed UN careers and the financial and professional insecurity this brings. In many cases, abolished staff positions may have to be replaced by more precarious non-staff arrangements and consultancies.

Given that just 4% of UN staff were aged 30 years or younger in 2024, a particular concern is what the organisation's future senior leadership will look like 15 years from now.[28] According to MOPAN's mapping exercise, only two UN agencies reported undertaking reductions in senior positions, which implies the job losses are concentrated in more junior roles. Nevertheless, some entities claimed to be prioritising junior and younger staff, which will hopefully guard against the future diminishment of the UN's capabilities, innovation and leadership.[29]

What should be done?

If the UN is to emerge from this funding crisis as a more efficient, effective body, it is critically important that UN reform succeeds. Given this, there are a number of broad policy avenues that Member States should pursue.

First, the renewed focus on the convening power of the so-called 'middle powers' should be stepped up in the context of the UN80 reform initiative's Workstream 3, with a view to supporting and protecting key elements of the UNDS's work, especially its unique normative functions and life-saving humanitarian work. In that context, to be able to move far-reaching reform forward successfully, especially in terms of deeper reform of the UNDS, the onus is on Member States to build 'coalitions for change' across regional groupings. As a recent op-ed in Devex highlights, 'reform proposals that originate from middle powers, especially when crafted across North–South or East–West lines, stand a better chance of surviving political headwinds. They are influential without being dominant, pragmatic rather than ideological and deeply invested in multilateral institutions even as they push to reform them'.[30]

Hence, middle powers – South and North – should as a matter of urgency push for senior political discussions on the importance of the UN's role in development in key forums, including at the G20, where to date only multilateral development bank reform has featured. The scale of the challenge faced is exemplified by the fact that the UN's role in development was barely mentioned, if at all, at the recent OECD Conference on the Future of International Development Cooperation. Priority also needs to be given to building a more strategic, complementary relationship between the UN and the European Union.

Second, Member States should press for any proposed reforms to be as 'evidence-based' as possible, drawing on recommendations from UN system-wide evaluations and analytical work and institutional assessments by MOPAN. In particular, MOPAN's thematic insights briefs on the UN80 Initiative and its assessments of UN entities can support Member States in formulating a more strategic approach to delivering on the UN80 Initiative.

Third, Member States need to reflect on the fact that, ultimately, they get the UNDS they fund – and that after years of increasingly earmarked projectisation of UN multilateral support, it should come as no surprise that the UNDS is as fragmented as it is. Put bluntly, the inefficiency for which Member States criticise the UN is at least partly the result of their own funding practices.[31]

Fragmentation also applies to donor funding practices. Hence, it's increasingly important that middle powers take a hard, critical look at their current funding practices. As one example, Germany is below average in its share of international finance that is allocated multilaterally. As one recent policy paper argues, this should be reversed for several reasons: Independent assessments find multilateral organisations to be highly effective; surveys of the German public indicate that multilateral organisations generate high levels of trust; and, crucially, the international system is more vulnerable than ever in light of the cuts outlined above.[32]

Of particular importance is increasing the share of flexible, predictable resources to the fullest extent possible. Evidence has shown that multi-year flexible funding streams enable better planning and allow UN organisations to sustain key advisory and coordination functions, including during crises. This type of funding is therefore becoming ever more essential in stemming the erosion of core functions tied to overall effectiveness (whether normative work or oversight and evaluation). In line with this, donors need to provide more stable core and thematic funding to UN organisations if they are to properly fulfil their multilateral mandates.

While the Funding Compact is the current agreed funding reform framework in place during this time of crisis, it's clear that whatever comes next must be more strategic, better owned by Member States, and have a stronger focus on compliance. A clear element missing at present is a transparent donor code of conduct and league table, which would show where contributing countries stand relative to commitments made. It would also appear to be past time for a robust independent evaluation of the performance of both contributing countries and the UNDS in implementing the current Funding Compact.

Critically, donors must strive to ensure earmarked funds reinforce collectively agreed results at the country or global level, rather than be restricted to tightly earmarked standalone projects. As such, funding decisions should be clearly informed by UN Cooperation Frameworks and Humanitarian Response Plans based on joint assessments of needs. Increasing the share of funding channelled through pooled funds tied to multi-agency outcomes in key thematic areas would provide additional incentives for collaboration towards shared outcomes, based on comparative advantage.

Moreover, given how much UN humanitarian assistance has been slashed, coupled with tensions in some donor capitals between UN development support and humanitarian assistance, priority should be given to greater coherence and effectiveness in complex settings. UN80's Shared Platform Initiative is key in this respect, as it helps UN Resident and Humanitarian Coordinators bring teams together around shared priorities, performance expectations and accountability, rather than working in parallel.[33]

While reversing existing trends will be extremely difficult in the short term, it's critical that major donors to the UNDS – as well as Member States more broadly – do what they can now to ensure that *better-quality funding* that can incentivise real change is also on the table in this fundamental discussion on the future of the United Nations.

Fourth, and closely linked to the above point, **is the pressing need for UNDS governance reform**. The only UNDS reform proposed by the UN Secretary-General in 2017 not supported by Member States was the establishment of a joint board of the New York-based entities in order to provide coordinated oversight and governance. Overall governance of the UNDS has declined significantly since then. A recent study by Cepei in collaboration with the German Institute of Development and Sustainability (IDOS) concludes that governance of the UNDS suffers from a 'triple disconnect': 1) although formal authority resides with governance bodies, real influence is often exercised via informal mechanisms; 2) financial control rests in the hands of a few major donors providing largely earmarked contributions, with just 12% core voluntary funding subject to board oversight; and 3) the countries most affected by UN development work have only a very limited voice globally.[34]

As the UN Secretary-General highlights in his 2026 QCPR Report: 'I reiterate the validity of a singular Board which takes into account the unique needs of each entity, enables missions to participate equally irrespective of their size, and better facilitates alignment with General Assembly and ECOSOC decisions. Informed Executive Board oversight continues to be crucial for overseeing the necessary changes to align incentives with the guidance given by the General Assembly and the Council'.[35]

Fifth, more broadly, there needs to be greater, and much more effective, domestic discourse on how much governments *actually* spend on development assistance. A recent survey commissioned by France as part of its G7 presidency shows that respondents in G7 countries believe that nearly 20% of their country's national budget is spent on ODA, when in fact the figure is less than 1%.[36] Governments and development advocates therefore need to present the public with a much clearer picture of not only the real volume of assistance, but the impact it has on recipients. This includes highlighting the negative health and livelihood consequences of the dramatic cuts currently taking place. Here, too, evidence captured by MOPAN assessments, as well as broader, independent evaluations of where the UNDS is making a real difference, need to be made more accessible.

Sixth, even before the extraordinary funding cuts of the past two years, **many have called for a new ethos and narrative reframing global development cooperation and humanitarian response**. This focus has not just been about replacing aid lost but rethinking the system with calls for renewed focus on localisation and shifting towards genuinely mutual interests and greater global public investment.

This reflective focus has led to a myriad of initiatives reimagining global development cooperation including – to name but a few – the Accra Reset; the World Economic Forum's Global Future Council on Reimagining Aid; the philanthropy-driven Commission on the Future of Development Cooperation; the OECD Conference on the Future of International Development Cooperation; the Global Partnership Conference in London; and the South–North Commission on Development announced by Germany. While timely, these should be brought together in a coherent, dynamic framework as soon as possible – and with a fresh, compelling narrative.

Seventh, it is important to broaden this reframing in a politically astute way – especially given that much money *is there* but it is now being spent very, very differently. As recent data released by the Stockholm International Peace Research Institute (SIPRI) highlights, global military spending reached US$ 2.887 trillion in 2025 – the highest ever.[37] This figure is only likely to rise given the additional conflicts that have erupted since then and, most decisively, with NATO Allies agreeing to raise defence spending from 2% of GDP to a whopping 5% of GDP annually by 2035.

Both of these figures – US$ 2.887 trillion and 5% of GDP on defence spending – are huge numbers. If one compares them to the 2025 ODA figure of US$ 174.3 billion, this works out to more than US$ 16 spent on military expenditure for every US$ 1 spent on aid. In today's 'ruptured' international order, many countries have real security concerns – this is unassailable. But is it really possible to justify this 16:1 spending ratio?

True human security will only come from also investing in development and diplomacy, not just defence. In the aforementioned G7 survey, 78% of respondents saw international cooperation policy as 'a long-term investment because the world is interconnected'.[38] But that argument – and effective advocacy around it – needs to be much more politically compelling if it is to secure a rebalancing of spending priorities. As Ingrid-Gabriela Hoven, Managing Director of Germany's development agency GIZ, said on the sidelines of this year's Munich Security Conference, 'more than ever, development in the DDD (defence–diplomacy–development) nexus should be uplifted in the debate. But it is not'.[39]

Next steps

Let there be no mistake: this is a decisive moment for the multilateral system, and especially for the UNDS. In the immediate term, it is vital that efficiency gains are matched by more predictable funding; that the cumulative, systemic impacts of UN agency-level cuts are more effectively monitored; and that the UN system is politically and financially incentivised to capitalise on its comparative advantages and engage in greater inter-agency collaboration.

While some key UN80 reforms should be under implementation by the second half of 2026, at this critical juncture perhaps the greatest risk that Member States face is the risk of inaction on more transformative UN reform.[40] As outlined in a recent IDOS policy brief, amid 'a partially disintegrating international order – with substantial budget cuts in both core and non-core UN funding', Member States must 'define not only what they understood by "fit" but also what "purpose" they saw in the UN and its different parts'.[41] As Nilima Gulrajani put it when summarising the concluding dialogue of ODI Global's Donors in a Post-Aid World series: 'an ongoing UN-wide reform process has focused on operational efficiencies rather than grappling with critical questions about purpose and functions. The result is the UNDS is dying by a thousand cuts'.[42]

With eyes turning to the selection of the next UN Secretary-General, it is critical that Member States remain fully focused not only on meaningful reform, but also on ensuring that development remains a central pillar in the organisation's work – in many parts of the world, it is this focus that gives the organisation its legitimacy. These circumstances require a core, diverse group of Member States to come together and develop an ambitious, transformative vision for a more dynamic UN and UNDS. Here, it is worth recalling that the current set of legislated UNDS reforms resulted from Member States presenting the Secretary-General with a series of asks via the 2016 QCPR Resolution, eventually resulting in General Assembly Resolution 72/279, 'Repositioning of the United Nations development system'.

Achieving ambitious, transformative UNDS reform in the near term will require Member States to ask the next UN Secretary-General directly to prepare substantive proposals for their consideration. These should reflect on the UNDS's core purpose and key functions, as well as how best to secure enhanced funding. Only then will we have a UN development system truly fit for the future.

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Part Two – Chapter 2

Rethinking how the UN is funded

The effectiveness of core and earmarked funding

By Judith Ihl, Ravneet Singh, Dr Helena Hede Skagerlind, Dr Angela Heucher

The **German Institute for Development Evaluation (DEval)** provides governmental and non-governmental development cooperation organisations with independent and scientifically sound evaluations, which they can feed into their strategies, instruments, and programmes. By enabling evidence-based policymaking, DEval aims to make German development cooperation more effective and increase transparency in the use of public funds. DEval was established in 2012 and is mandated by the German Federal Ministry for Economic Cooperation and Development (BMZ).

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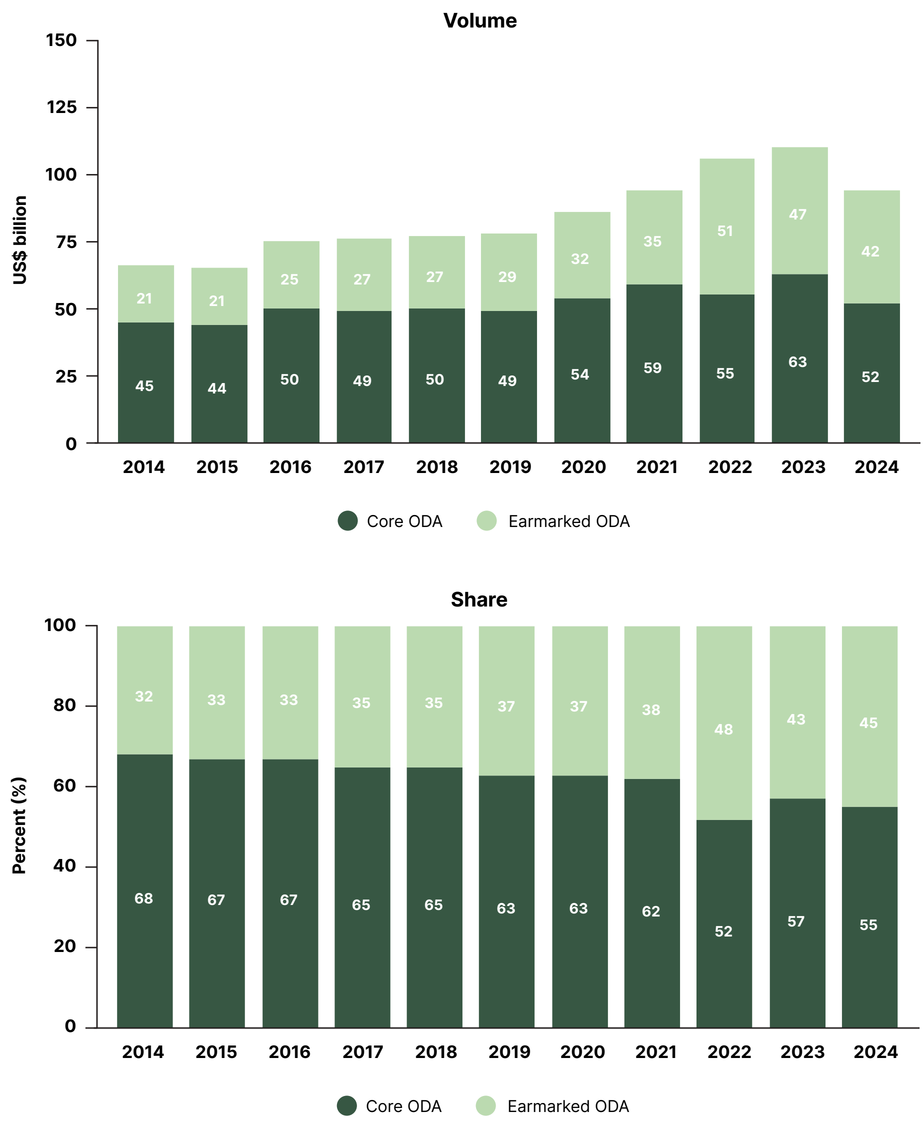
What different funding modalities enable

The recent drop in foreign aid, coupled with reduced multilateral core funding and increased earmarked contributions (see Figure 1), is placing substantial strain on the multilateral system as a whole and the UN system in particular.[1] Funding to the UN system had increased steadily for many years, reaching a high of US$ 74.3 billion in 2022. By 2024, this figure had fallen to US$ 68.3 billion, with further reductions anticipated (see Figure 1, p. 37). Also relevant here is the exceptionally high degree of earmarking within the UN development system (UNDS): in 2024, 82% of UNDS funding was earmarked (see Figure 13, p. 57), compared with 45% of official development assistance overall (see Figure 1).

Figure 1: DAC countries' core and earmarked ODA allocations



Source: OECD[2]

Note: Figures in the left graph equate to official development assistance (ODA) in US$ billion (calculations based on disbursements in 2023 constant prices); figures in the right graph equate to percentage share.

These growing resource constraints are intertwined with broader concerns around the effectiveness and legitimacy of the multilateral and UN systems. Against this backdrop, understanding how funding is allocated and what different financing modalities enable is critical. Such knowledge can help maximise development impact, ensure the effective use of scarce resources, and inform funding decisions amid heightened financial pressure.

Despite multilateral financing's renewed prominence in policy and academic debates, empirical evidence on the effectiveness of core and earmarked funding remains limited and fragmented. In order to fill this gap, we conducted a systematic assessment aimed at examining which type of financing is most effective when it comes to multilateral development cooperation.[3]

The effectiveness of funding modalities

The choice of funding modality has a clear impact on a development project's effectiveness. Crucially, World Bank development projects financed through trust funds have been shown to have a positive effect on economic growth. However, in comparison to core-funded projects, the effect is smaller.[4] It is also evident that, compared to core funding, earmarked funding weakens the ability of multilateral organisations to fulfil their mandates in a cost-efficient manner.[5] This is largely because earmarked funding entails higher supervision and transaction costs. Thus, to achieve outcomes comparable to those of core-funded projects, both donors and multilateral organisations often need to commit greater financial resources.[6]

Moving beyond the project level, what impact does earmarked funding have on organisational effectiveness? In this respect, high levels of earmarking tend to restrict flexibility – an effect consistently highlighted in the literature. By contrast, flexibility is widely identified as a key advantage of core funding, as it enables multilateral organisations to operate in line with their mandates and respond strategically to developments.[7] More flexible forms of earmarking, such as soft earmarking, can offer some of these benefits.[8] For instance, there is evidence that soft earmarking through trust funds such as Gavi has generated positive results in terms of cost and resource efficiency.[9] According to the Malaria Consortium, however, the significant budget cuts recently suffered by Gavi pose a major risk when it comes to maintaining and improving vaccination rates, especially in low-income countries.[10]

These findings underscore that increased donor control through earmarking is associated with weaker project outcomes and greater system-wide fragmentation. Earmarking tends to encourage project-based approaches among both donors and multilateral organisations. For organisations, this can undermine long-term planning, reduce flexibility, and limit their ability to respond to changing needs. Over time, the role of the organisation in question may shift towards being an implementing agent for donor priorities, thereby diluting its original mandate. Moreover, organisations with high levels of earmarked funding may need to use core funding to subsidise the administrative costs of earmarked projects.[11] In such circumstances, funds intended to support core mandates are diverted to cover the additional, unfinanced administrative expenses associated with earmarked contributions.[12] Taken together, rising levels of earmarking, combined with broader budget cuts, place avoidable strain on multilateral organisations.

In contrast to other multilateral organisations, the evidence relating specifically to the UN system is extensive and consistent: the UN system requires core or softly earmarked funding to fulfil its mandate in accordance with its corporate functions.[13] Core funding is particularly important, as it ensures necessary institutional capacity, facilitates coordination across UN organisations, and supports longer-term strategic planning.

Critical gaps in the evidence base

Despite these insights, important knowledge gaps remain. For instance, it is vital that we understand the various ways in which earmarked funding affects the entire multilateral system. The large number of actors involved, combined with the contrasting financing modalities, means the system is highly diversified. Given this, a key question to consider is how earmarking affects the cost- and outcome-effectiveness of the broader multilateral system. While some insights useful to future financing decisions may be inferred from organisation-level studies, there is a clear need for more system-level analysis.

Furthermore, there is scant evidence directly comparing the effectiveness of core and earmarked funding or showing how best to combine the two modalities. Evidence is also lacking on how the effectiveness of different financing modalities varies across regions, countries and sectors. Further research is needed in all these areas.

What policymakers should consider

By prioritising financial control and apparent short-term efficiency, donors risk overlooking not only the additional transaction costs incurred by earmarking but also its broader organisational and system-wide consequences. Sufficient levels of core and softly earmarked funding, as envisaged in the UN Funding Compact, are essential for maintaining the resilience, adaptability, and long-term effectiveness of the UN system.[14] Tightly earmarked funding should therefore be used as selectively as possible, and only after careful consideration of its potential effects on organisational performance and development outcomes.

Donors should adopt a more strategic, evidence-informed approach to funding modalities. This includes being fully aware of what earmarking entails, providing flexibility where they can, and giving due consideration to the trade-offs involved with different financing arrangements. At the same time, recipient organisations need to improve transparency concerning the full administrative and operational costs associated with earmarked funding. More broadly, both UN organisations and donors would benefit from more structured dialogues on how funding modalities impact effectiveness, delivery of mandates and long-term development outcomes.

When it comes to ongoing reform discussions, particularly those surrounding UN80, attention needs to be paid to both the UN system's overall effectiveness and the broader development objectives it seeks to advance. While the UN system fulfils crucial normative, convening and coordination functions, development more broadly is ultimately about strengthening institutions and systems, not just delivering individual projects. A narrow focus on the project level risks overlooking these important organisational and system-wide dimensions.

Amid growing geopolitical uncertainty and financial pressures, it is perhaps understandable that reform proposals emphasising cost efficiency and spending cuts feature prominently. However, the discussion should not end there. Policymakers engaged in UN80 reforms must also consider the role the UN system currently plays – and can continue to play – in addressing global development challenges. The ways in which different funding modalities affect UN system effectiveness constitute an important part of this broader discussion.

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The tipping point: How hyper-earmarking cripples humanitarian response[1]

By Dr Bernhard Reinsberg

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Introduction: The quiet crisis in multilateral aid

Humanitarian emergencies are expanding at an unprecedented rate. By mid-2026, the United Nations' global appeal had reached a historic US$ 34 billion, reflecting the 252 million people across the world in acute crisis.[2] This soaring demand has been driven by the violent conflicts seen in Ukraine and the Middle East, compounded by a series of climate shocks.

When disasters strike, humanitarian international organisations (HIOs) serve as indispensable frontline actors. In this respect, the UN system is vital: its core agencies – the World Food Programme (WFP), the UN Refugee Agency (UNHCR), and the UN Children's Fund (UNICEF) – alone absorb roughly half of all trackable humanitarian allocations.[3] Donors lean heavily on these titans because they offer a global footprint, rapid scalability and the perceived neutrality needed to cross battlelines.

At first glance, sovereign donors seem awake to this value. Despite broader official development assistance suffering a catastrophic 23.1% collapse, funding for humanitarian lifelines has remained relatively resilient.[4] For example, the United States recently made funding commitments to the UN Office for the Coordination of Humanitarian Affairs (OCHA) that will unlock US$ 3.8 billion in country-based pooled funds and hyper-prioritised rapid-response funding.[5]

Yet, beneath this facade of budget protection, HIOs are suffocating. While funding volumes are being maintained to some extent, funding *quality* is in freefall. Driven by domestic political pressures and a fragmented multilateral landscape, donor financing is leaning more heavily toward earmarked resources.[5]

Earmarked funding: The new default

Earmarked funding restricts contributions to specific geographic regions, thematic sectors or time-bound projects.[6] To a degree, this approach is hardwired into emergency response: disasters are inherently unpredictable, meaning financial flows tend to be mobilised in sudden bursts when a crisis hits the headlines. These flows sometimes take the form of physical, in-kind assets that are technically logged on the earmarked ledger.

This transactional model is, however, far from inevitable. The structural alternative is core funding: unearmarked, flexible contributions pooled directly into an HIO's global budget. The international community has long recognised that HIOs cannot survive on ad hoc project money alone.[7] This consensus forms the bedrock of a number of major institutional frameworks: the Good Humanitarian Donorship Principles (2003) explicitly called on states to provide predictable, flexible funding, while the Grand Bargain (2016) sought to reduce the proportion of tightly earmarked funds to no more than 70% of total funding.[8]

The ratio of earmarked to core resources in a HIO budget serves as a standard proxy for its operational flexibility. 'Hyper-earmarking' occurs when earmarked funds almost entirely dominate an agency's budget, leaving it with virtually no autonomous capacity for independent action.

Yet, flexibility is an operational prerequisite for agility. Consider the OCHA–administered UN Central Emergency Response Fund (CERF), which relies on core funding as an immediate financial stabiliser. These core funds are crucial to jumpstarting initial lifelines within hours of a rapid-onset catastrophe, as well as maintaining support for protracted emergencies that no longer feature in global media feeds, such as the ongoing droughts in Somalia.[9]

Even so, and regardless of their collective pledges, sovereign donors overwhelmingly prefer to earmark.[10] Their motivation in doing so stems from domestic political economy: earmarking allows donor states to maintain a tight leash on HIO behaviour and fulfil accountability demands from domestic audiences. Indeed, sovereign aid allocations are often skewed towards crises that touch on donor self-interest – for instance, potential threats to commercial trade channels.[11]

An ever-expanding body of development cooperation literature shows consistently that this rigid approach has severe systemic shortcomings: earmarking fractures programme priorities; increases administrative and transaction costs; and compromises recipient–country ownership by shifting accountability away from local populations and towards donor capitals.[12]

This raises the question: Are these systemic distortions confined to the development arena, or do they also manifest in the urgent domain of humanitarian relief?

An empirical test on UN disaster response

To answer this question, the underlying study constructed a comprehensive dataset mapping global crises onto multilateral responses. The analysis tracked 2,238 sudden-onset disasters across 118 countries from 2000 to 2020, using the international EM-DAT disaster database.[13] These were cross-referenced against the operational footprints of 16 prominent UN HIOs, including core responders such as the WFP, UNHCR, UNICEF, World Health Organization (WHO) and OCHA.

When evaluating the humanitarian responsiveness of HIOs, the following three operational metrics were applied:

- **Involvement:** Did the HIO deploy any response at all within the standard 180-day post-disaster window?
- **Speed:** How many days elapsed between disaster onset and the first committed funding outflow?
- **Volume:** What was the total amount of funding the HIO successfully mobilised for the crisis?

To capture funding structures, we extracted budget data from the UN Chief Executives Board for Coordination, supplemented by the OECD Creditor Reporting System and the Earmarked Funding Dataset.[14] Crucially, we isolated each HIO's share of earmarked budget resources in the year prior to a given disaster. The decision to incorporate this one-year lag was made with the intention of isolating the true effect of a budget's composition and preventing reverse causality.

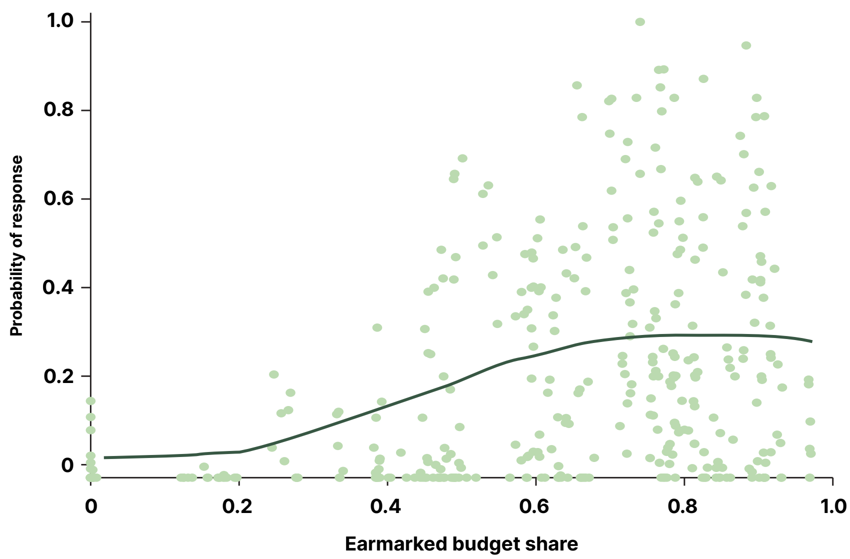
The data were then aggregated into distinct 'HIO-region-period' units, tracking how a specific agency responded to all disasters within a given world region during a five-year window. This design allowed us to discern response patterns beyond isolated disasters, while also maintaining meaningful granularity in terms of geography and time periods. Importantly, it enriches our insights by allowing both over-time variations and between-HIO comparisons.

The inverted U-shape: When good funding turns bad

The empirical relationship between earmarked funding and humanitarian performance is not linear. Instead, it follows a distinct inverted U-shape curve: whereas a moderate amount of earmarking acts as an operational stimulant, excessive reliance on it severely cripples capacity. It is in this latter zone of hyper-earmarking when good funding turns bad.[15]

Figure 1 charts this relationship against an HIO's probability of responding to a disaster at all. Focusing first on lower earmarked budget shares, incremental increases in earmarking boost the probability of response. This environment keeps HIOs hyper-alert and agile, driving them to build robust fundraising operations. OCHA, UNFPA, and WHO are among the HIOs operating within this middle tier, where earmarked shares hover around 50%. Once an agency's budget crosses the threshold of 80% earmarked resources, however, the effect reverses. Overburdened by rigid donor constraints, administrative overheads and hyper-specific project mandates, operational flexibility vanishes. Several organisations sit on this perilous downward slope, including the Food and Agriculture Organization of the United Nations

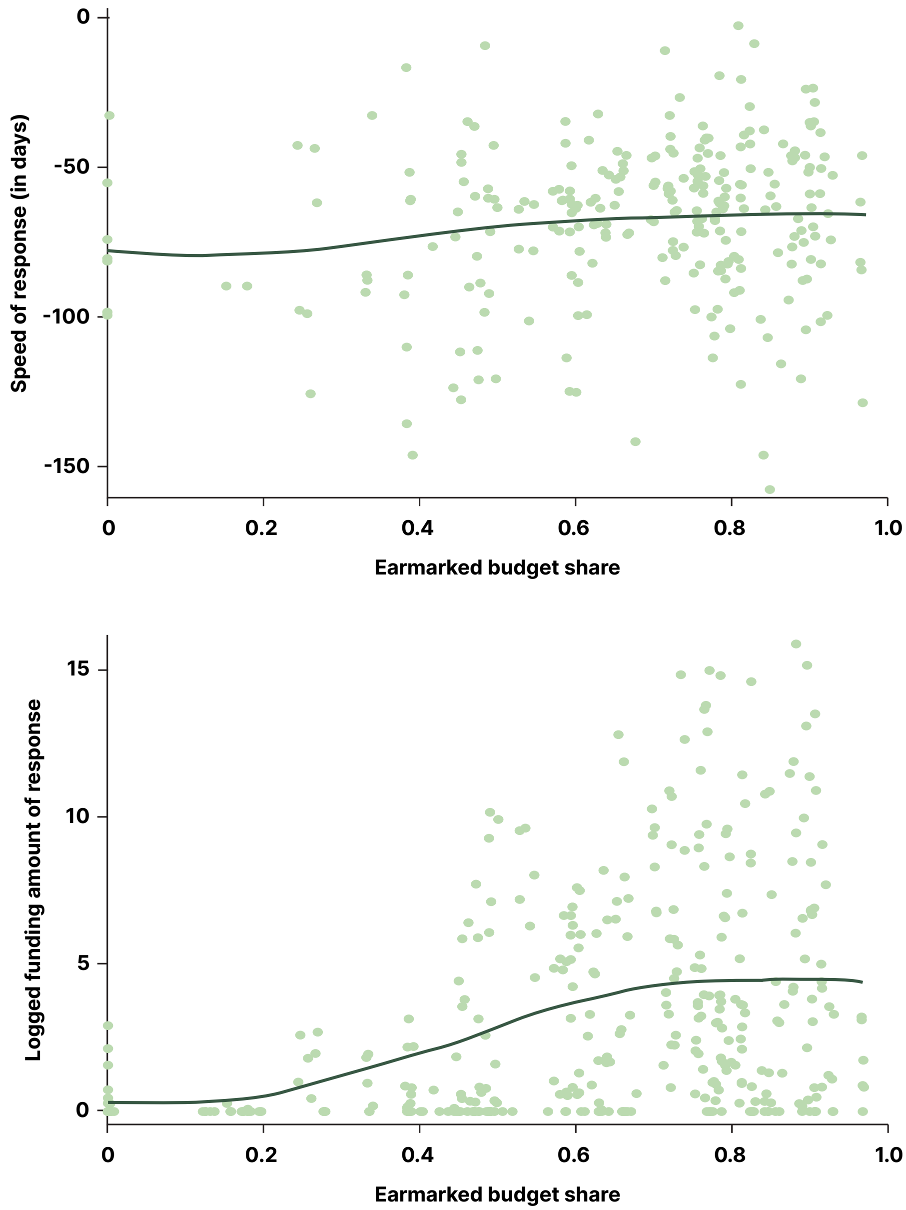
Figure 1: Earmarked budget share and probability of response to humanitarian disaster



(FAO), the International Organization for Migration (IOM), the United Nations Human Settlements Programme (UN-Habitat), UNHCR and WFP.

Figure 2 isolates response speed (top) and overall financial mobilisation (bottom) in order to capture how this structural reality bleeds into other operational metrics. As can be seen, the speed of response follows a similar curve but merely plateaus at extreme earmarking levels. Meanwhile, although earmarking initially aids financial mobilisation by driving HIOs to develop highly competitive fundraising operations, this advantage evaporates at the far end of the spectrum due to the administrative burden of managing a fragmented grant portfolio.

Figure 2: Earmarked budget share and other performance dimensions

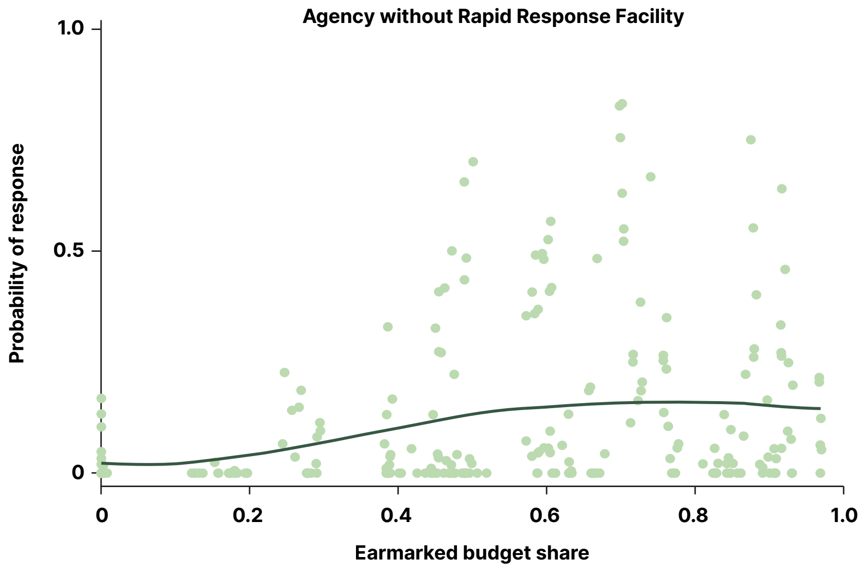


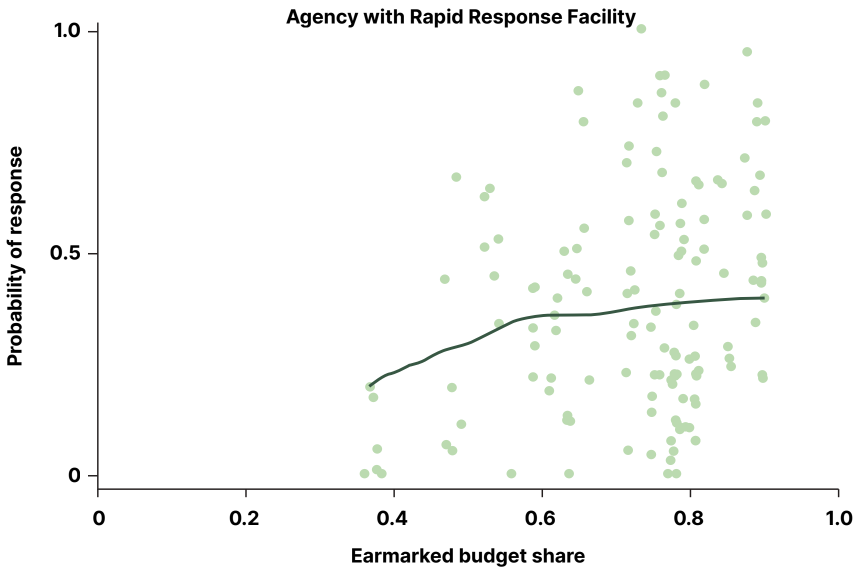
The self-defence mechanism: Rapid response facilities

HIOs can insulate themselves from this volatile funding ecosystem by constructing internal firewalls known as Rapid Response Facilities (RRFs). A prime example is the WFP's Immediate Response Account.[16] Rather than wait weeks for donor pledges to clear in the wake of a sudden crisis, the WFP can simply tap the account to unlock millions of dollars within days. These funds can then be used to jump-start supply chains, buy food, and charter aircraft while external earmarked funding streams slowly mobilise.

We put this buffering theory to the test by collecting original data on RRFs, then splitting our sample into those HIOs with an active RRF versus those without. Figure 3

Figure 3: Earmarked funding and responsiveness of HIOs with and without rapid response facilities





reveals a stark divergence: the destructive downward slope associated with excessive earmarking *only occurs when agencies lack an RRF*. In other words, HIOs equipped with a robust internal liquidity mechanism appear to largely absorb the operational shocks of incremental earmarking, maintaining high responsiveness even under severe budget restrictions.

Behind the earmarking surge: Interorganisational competition and donor leverage

Although donor preferences are typically blamed for the rise of restrictive earmarking, another powerful structural driver has had a growing impact behind the scenes: hyper-competition within an increasingly crowded humanitarian ecosystem.

This friction has been driven by an explosion of humanitarian actors operating with overlapping mandates. According to the OCHA Financial Tracking Service, the number of active global humanitarian organisations surged from 146 in 2014 to 220 by 2020.[17] Furthermore, among UN HIOs, the median country-level emergency response in 2014-2020 involved 2.86 agencies – a net increase of 0.65 agencies per crisis compared to 2004-2010.

While the number of competing organisations has ballooned, the pool of sovereign financiers has stagnated. In the case of a typical UN HIO, the median number of unique donors stood at around 20 in 2020 – virtually unchanged from 19 in 2014. Worse, actual funding power has condensed into a shrinking oligopoly of capitals. Between 2014 and 2020, the probability of any two contributions coming from the same donor rose from 23% to 28% – a massive 22% jump.[18] This concentration means a handful of Western donors now have outsized leverage.

Naturally, systemic competition and tight earmarking reinforce one another, becoming a vicious cycle. Fleeting financial stability means HIOs are perpetually anxious about maintaining institutional relevance and keeping their operations funded. To survive, they must aggressively chase any available cash, frequently expanding their remits beyond core capabilities into thematic sectors already served by other organisations.

Rather than eliminating competition, the UN's Cluster Leadership Approach – introduced in 2005 to coordinate cross-agency responses – has merely shifted the battlefield.[19] Instead of fighting over small ad hoc projects on the ground, HIOs now conduct intense upstream lobbying campaigns aimed at ensuring their designated sectoral clusters are officially 'activated' during an emergency. In doing so, they are able to secure their slice of the earmarked pie before relief operations even begin.

Conclusion: Navigating the humanitarian tipping point

If the international aid architecture is to adequately protect vulnerable populations in an era of escalating crises, then structural corrections along the following three strategic frontlines should be pursued.

Calibrate the funding mix: Donors and HIO leadership must explicitly acknowledge the empirical tipping point that governs earmarked funding. Given the relationship follows an inverted U-shape, the goal should not be the total elimination of earmarked tracks – on the contrary, moderate earmarking injects a healthy baseline of accountability. Nevertheless, HIOs need to actively monitor their portfolio balances, ensuring their earmarked resource share does not reach the level where structural paralysis sets in.

Capitalise rapid response facilities: High-quality core funding is an operational prerequisite, not a luxury. Donors should, therefore, capitalise RRFs: by allowing agencies to deploy capital within hours of a sudden-onset crisis, these facilities neutralise the inefficiencies born from systemic competition and earmarked funding constraints.

Move beyond mergers: While merging agencies with overlapping mandates – an objective currently being pursued as part of the UN80 reform – may appear a logical step towards reducing wasteful competition, it is largely a superficial fix that dodges the real issue.[20] Mergers cannot substitute for a fundamentally healthy funding architecture. If the resulting consolidated agencies continue to be starved of core funds, then the underlying pathologies of hyper-earmarking will simply persist at a larger scale.

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The UN Funding Compact: Why progress has lagged—and what must come next

By Sergiy Prokhoriv, Marijana Markotić Andrić, Dr Bernhard Reinsberg, and Peter Linnér

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Introduction

In 2025, the Dag Hammarskjöld Foundation (DHF) conducted qualitative research on implementation of the revitalised 2024 UN Funding Compact (FC), finding low awareness and limited progress at the country level.[1] In March 2026, DHF launched a further review of country-level implementation in conjunction with the United Nations Development Coordination Office (DCO), with support from the University of Glasgow. The study sought to identify the underlying drivers, disincentives, and enabling factors shaping Member State and UN entity behaviour when it comes to FC implementation.

The FC was designed as a shared commitment: Member States would improve the quantity and quality of funding for UN development activities, while the UN development system (UNDS) would become more transparent, more coordinated, and more clearly focused on collective results. The recent qualitative review, however, suggests that progress remains uneven at best. Despite broad support among respondents for the principles contained within the FC, far fewer believed it had succeeded in changing behaviour consistently at the country level.

Against this backdrop, the article argues that the central problem is not a lack of agreement on the direction of FC implementation. Rather, the problem lies in weak political transmission, limited coherence among Member States, insufficient operational follow-through, and misaligned incentives across the UN system.

Overall, five principal findings emerge from the research and are explored in greater detail throughout the article:

1. The FC still operates largely as a headquarters framework, with weak transmission to embassies, donor desks, and UN country teams.
2. The biggest gaps remain on the Member State side, especially around providing predictable core resources, flexible non-core funding, pooled funding, and multi-year support.
3. While the UN side has made more visible progress on coordination, reporting, transparency, and joint planning, these gains have been constrained by fragmented accountability and agency-specific fundraising incentives.
4. Pooled and joint funding mechanisms can work well, but only under specific conditions: a clear purpose, manageable governance, adequate donor visibility, credible Resident Coordinator (RC) leadership, and genuine complementarity among agencies.
5. To be effective, any successor compact must strengthen political accountability for the fulfilment of commitments and be better differentiated by country context.

Methodology, scope, and limitations

The study informing this article was commissioned by DHF in consultation with DCO and supported by academic input from the University of Glasgow's School of Social and Political Sciences. Its aim was to complement DCO's quantitative monitoring by exploring the incentives, constraints, enabling factors, and institutional dynamics shaping country-level FC implementation. The research posed four analytical questions:

1. What has limited progress on FC commitments?
2. What aspects of implementation have worked and under what conditions?
3. How have incentives among Member States and the UNDS aligned or diverged?
4. What practical measures could strengthen implementation before the end of the current 2027 target period and inform a possible successor compact?

The study analysed 35 semi-structured interview cases conducted between March and June 2026. Of these, 32 were country-level interviews with Resident Coordinators (RCs), Resident Coordinator Office (RCO) personnel, representatives of UN entities, resource mobilisation specialists, donor representatives, and host-government counterparts across eight countries: Albania, the Democratic Republic of the Congo, Ecuador, Fiji, Ghana, India, Tajikistan, and Tunisia.[2] Three additional interviews were conducted with representatives of global pooled-fund and funding mechanisms. These interviews complemented the country-level evidence with perspectives on fund design, governance, and implementation. The eight countries were selected to provide variation across regions, income levels, development and humanitarian contexts, and institutional arrangements, including multi-country office settings.

Interviewees were selected through purposive sampling to ensure key stakeholder groups involved in FC implementation were represented.[3] The interviews were conducted virtually using a common interview guide, while allowing sufficient flexibility to explore context-specific experiences and perspectives. Discussions focused on the influence of the FC, implementation successes and challenges, donor and UN incentives, pooled and flexible funding arrangements, the role of RCs, and possible future directions for UN funding reform.

The interview findings were analysed thematically and triangulated with existing FC monitoring data, as well as previous research conducted by DHF. The objective was not to assess individual countries or organisations, but rather to identify recurring patterns, positive outliers, institutional frictions, and practical lessons across diverse contexts.

The interview material was analysed thematically using a hybrid deductive–inductive coding framework aligned with the study's research questions and the main commitments of the Funding Compact. Transcripts and detailed interview summaries were reviewed to identify recurring themes, divergent views, and stakeholder-specific perspectives. The analysis compared findings across respondent groups, including Resident Coordinators, UN entities, donor representatives, and global pooled-fund secretariats, as well as across country contexts. For frequency reporting, the interview served as the unit of analysis.[4] Frequency descriptors, including "a few", "several", "many", "a majority", "most", and "almost all", refer to the number of interview cases in which a theme was identified and were applied consistently using defined thresholds.[5]

As a qualitative study, the findings are not statistically representative of all UN country teams, Member States, or funding arrangements. The study does not claim statistical representativeness; frequency descriptors are used to characterise the distribution of themes within the qualitative sample and are supported by the coded evidence. The findings, nevertheless, provide an operationally grounded perspective on how FC commitments are understood, implemented, and experienced across a range of country contexts. Accordingly, the analysis focuses on explanatory insights and practical implications rather than comparative performance assessment.

As with most qualitative interview-based research, the study may be subject to selection and response biases. Interviewees were purposively selected because of their direct experience with UN funding, coordination, and FC implementation. As a result, the sample may overrepresent stakeholders who are already more engaged with these issues. In addition, responses may have been influenced by social desirability bias, particularly when discussing politically sensitive topics such as core funding, earmarking, donor visibility, and agency cooperation. In line with qualitative research practice, the study sought to maintain empathic neutrality in data collection, interpretation, and presentation.[6] To mitigate these limitations, the analysis does not rely on individual statements in isolation. Instead, it identifies recurrent patterns across stakeholder groups, triangulating interview findings with available FC monitoring data, previous DHF research, and the broader evidence base on UN financing.

A headquarters compact with weak country-level traction

The clearest cross-cutting finding is that the FC has not translated sufficiently from United Nations headquarters and donor capitals into country-level practice. This disconnect was evident in different ways across nearly all stakeholder groups, with the Compact depicted as largely absent from operational country-level conversations and having little impact on the ground. Almost all interviewees noted that the FC was either unknown or not used explicitly, despite recognition of some of its principles. As such, they regarded it as conceptually sound but operationally marginal.

Some saw this weak traction as partly a design issue. The FC was easy to agree precisely because it did not impose strong binding requirements. However, this flexibility has reduced downstream accountability. Most interviewees argued, in different terms, that the Compact never acquired the political weight needed to drive changes in donor behaviour or institutional routines. Therefore, it remained a framework to which United Nations headquarters and Member State capitals could commit in theory, rather than a clear set of operational expectations for embassies, UN entity representatives, and country teams.

The result is a practical paradox: almost all actors are working on issues central to the FC without explicitly linking their work to the Compact. Thus, although they might be discussing pooled funding, donor visibility, RC support, joint programming, and alignment with strategic priorities, they are doing so without any consistent country-level implementation logic to link daily practice back to the FC.

Member State commitments: The persistent quality funding gap

Across the interviews, the most consistent cross-case diagnosis was that Member States have made the least progress on funding quality. The most significant gaps concern levels of core or unearmarked resources, the flexibility of non-core funding, contributions to pooled funds, and the provision of multi-year support.

Multiple interviewees described trends running counter to the FC's intent. Representatives of Member State donors[7] explained they had tried to sustain unearmarked and flexible funding at the country-programme level but found this politically harder to defend as other donors pivoted toward tightly attributable project funding. Several UN agency respondents characterised progress on the Member State side—particularly on core, flexible, and predictable funding—as having fallen far short of the Compact's commitments. Some assessments were exceptionally critical, including one respondent who described Member State performance as a 'complete failure'.[8] Interviewees also emphasised that, in their experience, core funding had continued to decline amid an overall shift toward more earmarking, shorter time horizons, and less operational flexibility. Several country-level donor Member State representatives frequently observed that core funding was primarily determined at capital level, with little meaningful expression at country level. Even where positive shifts were noted, several interviewees were reluctant to credit the FC directly, citing the difficulty of attributing country-level progress to the Compact rather than other factors driving change.

Two driving forces underlie this recurring pattern. The first is domestic political economy in donor countries. Most donor-side interviewees stressed that the move toward earmarking is not primarily due to a lack of understanding of the effectiveness of core funding. Rather, it reflects deliberate political choices. Development cooperation is increasingly treated as an instrument of foreign policy, domestic visibility, and priority signalling, resulting in increasing politicisation. Funding choices are shaped by parliamentary pressures, security concerns, migration agendas, geopolitical competition, and demands for clearer attribution. In this environment, core and softly earmarked funding become harder to defend.

The second force is visibility, an issue that came through strongly across the interviews. Donors want to be able to show their taxpayers, parliaments, or headquarters where funds went and what they achieved. Project-specific funding provides a clear narrative. Core funding, by contrast, often disappears into agency budgets. Some respondents noted that lack of recognition for unearmarked funding means even a donor strongly supportive of quality funding may be pressured into moving toward projectised support. Several respondents said that donors that consistently champion and prioritise core funding are often the least visible country-level donors, despite their key role in sustaining agency functions and activities not covered by project-specific funding.

Notably, visibility need not come at the expense of coherence: in some contexts, agencies have found ways of delivering coordinated bilateral reporting – for instance through joint donor roundtables – that ensure individual donors receive clear recognition, while at the same time presenting a more unified picture of UN system engagement. This suggests the visibility problem is determined not only by the funding modality, but also by the design of reporting and communication.

Pooled funding faces a similar dilemma. Most interviewed donors regarded pooled funds as potentially valuable but difficult to support in practice because of concerns about diluted branding, indirect reporting, and limited control over allocations. In some contexts, pooled funding appears administratively burdensome relative to its size for UN agencies, especially when too many agencies are involved or governance arrangements are complex. While this does not necessarily lead to donors rejecting pooled funding outright, they tend to require stronger justification than interviewees felt current arrangements provided. Interviewees repeatedly mentioned that strong, effective cooperation between participating agencies, together with better alignment and complementarity across their respective mandates, is crucial to increasing the effectiveness and attractiveness of pooled funding.

These findings reflect donor perceptions rather than a general assessment of pooled-fund performance. Independent evaluation evidence presents a differentiated picture: pooled and joint funding can strengthen coherence, collaboration, and collective delivery, but their effects on efficiency, administrative burdens, and transaction costs vary according to context, scale, governance, and the degree of procedural harmonisation.[9]

UN-side progress: Real gains, but under structural strain

Compared with Member State performance on quality funding, the UNDS was generally viewed as having moved further towards the Compact's objectives, especially in terms of inter-agency coordination, transparency, reporting, and strategic planning. This assessment also appeared in donor interviews. While the picture was by no means uniformly positive, the interviews suggest meaningful progress.

Interviewees described stronger joint planning, more structured reporting, and greater inter-agency dialogue, alongside more practical use of joint funding mechanisms. In several countries, respondents also noted a genuine increase in agencies' willingness to collaborate and to take joint working and donor visibility more seriously. A majority were positive about transparency, describing significant improvements over the past decade, even where the operational burden remained high.

Yet these gains remain constrained by institutional design. Several interviewees emphasised that agencies still respond first to their own boards, their own country programmes, and their own resource mobilisation pressures. Even where joint programmes exist, they are often little more than parallel agency components operating under the same label. Some interviewees noted that pooled programmes should not simply be a bundle of separate agency activities all financed from the same pot. Interviewees noted that agencies tend to revert to business as usual when pooled funding opportunities disappear. They also highlighted agencies' continuing preference for autonomy in resource mobilisation, with the RC's influence dependent more on persuasion than authority.

Interviewees repeatedly returned to the topic of incentives. Agency heads are still often judged by how much funding they mobilise for their own entity. Consequently, larger operational agencies with strong bilateral pipelines tend to prefer direct donor relationships over collective channels. By contrast, smaller agencies may value pooled or joint mechanisms more, as these provide access to country-level influence and financing they might otherwise struggle to secure. The system thus rewards fragmentation even while rhetorically supporting coherence.

Interviewees also mentioned the importance of the United Nations and Member States engaging constituencies in donor countries to strengthen public understanding of the value of high-quality UN funding[10]. In most interviews, increased earmarking was linked to domestic political and accountability pressures, including demands for visible and attributable results. A few respondents also argued that stronger public understanding of international solidarity and multilateral funding could help sustain political support for less earmarked forms of financing.

Pooled and joint funding: Promise, but only under specific conditions

According to the most recent data, Member States provided just 12.6% of non-core contributions for development activities through inter-agency pooled funds in 2024. This falls far short of the 30% target set by the FC for 2027[11]. While no interviewee rejected pooled or joint funding in principle, the interviews nevertheless indicate that reaching the 30% target would require practical and incentive-related barriers to be addressed, including limited donor recognition, concerns about allocation decisions, agency incentives favouring entity-specific fundraising, and procedures that may be disproportionate to smaller allocations.

Positive examples do exist. The Joint Sustainable Development Goals (SDG) Fund and the Peacebuilding Fund (PBF) were cited across several interviews as working models associated with the FC logic, especially because some donors were willing to use them strategically. The Joint SDG Fund and PBF were also seen as helpful because they required—and enabled—agencies to work together and could make initial funding available from the global level. A few respondents also cited humanitarian country-based pooled funds managed by the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) as particularly strong examples of collective financing mechanisms capable of generating a shared sense of achievement. Several interviewees also highlighted the role of facilities aligned with international financial institutions (IFIs) and vertical funds in creating opportunities for more collective, strategic programming.

Such examples are, however, exceptions rather than the dominant perception. According to interviewees, pooled and joint funding appear to work best when the following five conditions are met:

First, the purpose must be clear and strategic. Pooled funding works best when it addresses a multidimensional problem that genuinely requires complementary mandates. By contrast, it falters when 'jointness' is imposed for its own sake. Limiting participation to partners whose mandates are genuinely complementary helps avoid duplication, unnecessary coordination, and administrative burden.

Second, governance must be manageable. Several interviewees warned against over-inclusive arrangements that bring too many agencies to the table. These increase transaction costs, complicate steering committees, and often lead to shallow collaboration rather than real integration.

Third, the governance process must be trusted. This is where the RC and RCO play a key role. Interviewees stressed that agencies are more likely to engage when the coordinating process is transparent, and when the RC is seen as fair, credible, and not competing for control. Interviewees also identified host-government engagement as important for building trust, strengthening coordination, and ensuring that funded activities have a coherent overall impact. In some contexts, host-government engagement may extend to project co-financing.

Fourth, donor visibility and reporting must be improved. If pooled funds cannot show who contributed, what added value the fund provides, and how it reduces fragmentation and improves outcomes, they will remain less attractive to donors than bilateral channels.

Fifth, the fund must be sufficiently large and operate over a long enough period to justify the effort. A majority of interviewees observed that participating in pooled instruments becomes unattractive when the amounts are small, the funding is rigid, or the funding period is too short. These conditions increase the coordination effort required, making it harder to justify the administrative resources needed to monitor and report on the pooled funds in question. Here, the initial provision of some headquarters-level funding for a country-level pooled fund can help attract additional donors in that country.

Five years of delivering as one: The Special Trust Fund for Afghanistan and the strategic value of country-level pooled funds

When Afghanistan's political order ruptured in August 2021, international assistance was upended: aid flows ceased, assets were frozen, and the banking system buckled. The international community and the UN faced the immediate challenge: how to restructure support to the Afghan people and prevent a collapse in essential services amid a period of profound uncertainty.

The Special Trust Fund for Afghanistan (STFA) was established on 20 October 2021 in response to the Secretary-General's Emergency Planning Directive on the UN Plan to Support the People of Afghanistan. Building on capacities of the now defunct Law and Order Trust Fund for Afghanistan, with seed capital provided by UNDP, the fund was designed and operationalized at remarkable speed. Eight UN entities signed the STFA Memorandum of Understanding in November 2021; this has since expanded to 15 participating UN entities. By the end of 2021, the Fund had mobilized almost 100 million USD and allocated more than half of these resources to the first two regional joint programmes.

The speed of establishment was a critical success factor. At a time when international partners were determining whether and how to engage, the STFA provided a practical mechanism to sustain support for basic human needs through the UN without conferring recognition or legitimacy to the de facto authorities. It also established a common framework for governance, programming, risk management, and accountability, avoiding the need for individual donors and UN entities to develop separate arrangements.

Five years on, and the Fund has delivered significant results. STFA programmes have reached at least 7.9 million people, including four million women and girls. More than 6.2 million people have gained access to essential services, over 380,000 have benefited from livelihood and economic recovery support, 800,000 have been reached through climate adaptation and disaster risk management initiatives, and approximately 520,000 community members have participated in social cohesion and community planning activities. Yet the significance of the STFA extends beyond these beneficiary numbers.

Its value lies not only in what it has financed, but also in how it enables the UN to operate collectively in a highly complex and constrained environment. As a strategic management and financial tool, the STFA enables UN leadership to translate collective priorities into coordinated action. Chaired by the Deputy Special Representative of the Secretary-General, Resident and Humanitarian Coordinator (DSRSG/RC/HC), the STFA provides a platform for the Resident Coordinator to bring the UN Country Team together around common priorities and for donors to engage with UN leadership and one another on results, prioritization and decision-making. For contributors, this collective approach also brings greater efficiency and transparency through common reporting, shared results frameworks, consolidated financial information, and a single point of contact through the Fund Secretariat, rather than requiring separate bilateral relationships with individual agencies.

The STFA is the country-level expression of the UN Development System reforms, reflecting the principles of the 2019 and 2024 Funding Compacts, and the emphasis on stronger country-level coherence under the UN80 reforms. In an increasingly constrained funding environment, Afghanistan illustrates why these reforms matter in practice, as resources become scarcer, mechanisms for greater country-level coherence and coordination become ever more important. In this context, the STFA supports the basic needs and well-being of the most vulnerable Afghan populations while bolstering the UN's ability to stay and deliver under extreme conditions.

The STFA experience holds relevance beyond Afghanistan. The value of a country-level pooled fund is not measured solely by how much money it raises. Its value also lies in what the funding makes possible: stronger leadership, better coordination, platforms for advocacy, collective risk management, greater transparency, and more effective use of limited resources.

RCs and RCOs: Central to the solution, but underpowered

No issue was more widely recognised across almost all interviews than the centrality of the RC system. At the same time, most interview cases raised concerns about inadequate resourcing or gaps between the RC's coordination responsibilities and formal authority.

The positive side is clear. RCs and their offices were repeatedly described as indispensable for maintaining inter-agency dialogue, donor and host-government engagement, country-level visibility.[12] Moreover, almost all interviewees recognised the RC/RCO coordination role, while several respondents described RCs as more visible and proactive in country-level UN work and associated this with stronger strategic dialogue with governments and donors.

Nevertheless, the limits of the RC system are clear. A majority of interviewees noted that a coordination mandate alone is insufficient because effective coordination still depends on agencies voluntarily sharing information with the UN country team and accepting accountability for collective results. On this point, a few respondents argued that the biggest problem was not just a shortfall in RCO staffing, but weak requirements for UN entities to share information and engage the RCO early when funding opportunities arise. A few interviewees also noted that the quality of coordination depends heavily on the individual RC's credibility and skill set, making the selection process crucial.

Interviewees also highlighted the RCO staffing model as a structural issue and sharply criticised the assumption that vastly different country contexts should have similar RCO staffing baselines. In large or highly complex settings, this forces RCOs to rely on donor-funded positions, which can create internal fragmentation and donor-specific workstreams.

Taken together, the evidence suggests that effective implementation of the FC depends on adopting a more realistic understanding of the RC function. In other words, the RC should not be seen as merely a symbolic coordinator, but as the head of an operational node that requires differentiated staffing, clearer procedural authority, and performance systems that encourage agencies to work through the RCO. On the latter point, interviewees mentioned that the fundraising performance of UN agency heads is judged almost exclusively on the total amounts they raise, rather than on the quality and modality of the funding mobilised, especially pooled funding. Hence, UN entities have little incentive to participate actively in joint programmes aimed at increasing pooled funding, often leaving RCs disproportionately responsible for advancing such joint work.

Beyond 2027: What should be carried forward

Drawing on the interview findings, this section identifies priorities for the remaining implementation period and considerations for any future iteration of the Funding Compact. These proposals are forward-looking and are not intended to prejudge the findings of the Compact's formal review.

All 35 interview cases contained proposals for near-term implementation or post-2027 reform. Taken together, these proposals suggest that the original bargain does not require wholesale reinvention; rather, it requires firmer grounding in implementation and closer alignment between commitments and incentives.

First, the FC's core principles remain valid. No respondent explicitly argued against more predictable core funding, more flexible non-core resources, stronger pooled funding approaches, or better alignment with strategic priorities. The issue is not whether these objectives are desirable but whether political and institutional incentives make them feasible.

Second, any successor compact will require more robust implementation mechanisms. Almost all interview cases suggested that the existing framework relies too heavily on monitoring and too little on ensuring country-level awareness and implementation. Accordingly, most respondents called for clearer transmission from Member State capitals and United Nations headquarters to the country level, practical country guidance, stronger dialogue with embassies and UN agencies, and in some cases a clearer expectation that agencies consider appropriate collective mechanisms before pursuing entity-specific bilateral channels.

Third, the visibility of core and core-like funding mechanisms needs to be enhanced, thereby making it easier for donors to meet their domestic accountability requirements. Visibility and attribution emerged as major influences on funding behaviour across most interview cases. Any future Compact should therefore promote credible collective-results narratives and common recognition standards for core and softly earmarked funding, without reproducing the project-level attribution associated with tightly earmarked contributions.

Fourth, RCOs need to be properly resourced and differentiated by context. A future compact should therefore directly link expectations around coordination and pooled funding to context-sensitive support for RCO staffing and authority.

Fifth, host governments need a clearer place in the bargain. Almost all interviewees stressed that the current system often treats governments as merely signatories to priorities rather than involving them meaningfully in decisions about resource allocation, alignment with national and subnational budgets, and oversight of implementation. Interviewees also noted that host governments should take a more proactive role in defining development priorities and consulting affected communities, coordinating national and local institutions and implementing partners, and monitoring delivery at the community level. Several identified co-financing as one possible expression of national ownership, while recognising that it would not be feasible in every context. Where appropriate, co-financing may strengthen ownership and clarify shared responsibility for results.

Sixth, the future compact should connect more explicitly to IFIs, domestic financing platforms, and selected private-sector pathways. Interviewees noted that engagement rules must be simplified and bureaucracy reduced if the private sector is to be engaged effectively. They also observed that the United Nations should position itself as a convener and policy partner of IFIs, rather than approaching them primarily as sources of funding. This could also help reduce growing competition between UN entities and IFIs, with the latter increasingly assuming implementation roles in some contexts. Integrated National Financing Frameworks, blended-finance mechanisms, IFI collaboration, and carefully designed private-sector linkages were repeatedly identified as more promising avenues than relying solely on official development assistance (ODA), which fell for a second consecutive year in 2025.[13]

Seventh, Member States and the UNDS should explore the feasibility of placing a portion of future efficiency savings, unspent balances, or other eligible reserves in a professionally governed endowment-style mechanism, with returns used to support core coordination and development functions. The aim of such an approach would not be to replace assessed or voluntary contributions, but rather to provide a modest additional source of predictable financing that could help reduce dependence on short-term donor cycles. Any such mechanism would require further legal, fiduciary, governance, and institutional assessment before it could be advanced.

Conclusion

The evidence from this review does not suggest that the Funding Compact has failed because its central diagnosis was mistaken. On the contrary, interviewees across Member States, Resident Coordinator Offices, and UN entities continued to support the broad principles of more predictable, flexible, and coordinated funding linked to collective results.

The difficulty lies elsewhere. The Compact has not been sufficiently embedded in the political, institutional, and operational systems that shape behaviour at the country level. Its principles may be widely accepted, but they remain weaker than the incentives that continue to favour donor visibility, bilateral control, agency-specific fundraising, and fragmented accountability.

This is the central lesson of the research: the principal barrier to progress is no longer a lack of agreement about what better funding should look like. It is the absence of sufficiently strong mechanisms, incentives, and political accountability to translate that agreement into practice.
Where progress has occurred, it has generally depended on exceptional leadership, well-designed funding mechanisms, or unusually favourable country-level arrangements. These examples demonstrate that more coherent funding is possible, but they also reveal the limitations of a system that relies too heavily on individual initiative and too little on institutionalised expectations.

Any successor to the current Funding Compact should, therefore, retain its core bargain while becoming more operational, more politically consequential, and more responsive to country context. It should strengthen the transmission of commitments from United Nations headquarters and Member State capitals to the country level; better align incentives across the United Nations development system; improve the visibility of quality funding; provide Resident Coordinators and their offices with the authority and resources required to fulfil their role; and create more credible pathways towards pooled, domestic, blended, and institutional financing.

The question is no longer whether the principles of the FC remain valid. It is whether Member States and the United Nations development system are prepared to create the political and institutional conditions necessary to fulfil them.

Recommendations

Based on these findings, the following recommendations are proposed:

- Member States and the UNDS should ensure that global directives are translated into country-level implementation. Here, the biggest gap is not conceptual agreement but transmission. Donor capitals and UN headquarters need to send clearer instructions and expectations to embassies, donor desks, UN entity representatives at the country level, and RCOs on how FC commitments are meant to shape country-level behaviour.
- Member States and the UNDS should consider strengthening the political status of the FC and the accountability attached to its commitments. This could include stronger peer-based accountability, clearer benchmarking, more systematic follow-up, and a platform through which Member States can demonstrate progress and performance.
- Member States should protect core and flexible funding and rebuild the political case for these funding modalities. Even if total volumes do not recover quickly, they should communicate not only the principle of flexible funding, but also the concrete risks of losing it: greater fragmentation, a higher administrative burden, and increasingly distorted country priorities.
- The UNDS should improve visibility and reporting for core and pooled funding. To this end, the UNDS should develop simple, credible country-level approaches to recognising core and softly earmarked contributions. This encompasses a variety of reporting, communication, and results-related activities, including the creation of clear, evidence-based impact narratives.
- The UNDS and Member States should make pooled funding more selective and fit for purpose. What is needed is not just 'more pooled funds' in the abstract, but better pooled mechanisms built around a clearer purpose; participation by agencies whose mandates and comparative advantages are required; stronger governance, including by RCOs; and larger, longer-term funding envelopes where transaction costs can be justified.
- Member States and the UNDS should work to strengthen RCOs and align incentives. RCO staffing needs to reflect country complexity, while agency performance systems should reward support for coordination, not just bilateral fundraising. These two reforms must proceed in tandem.
- The UNDS should build operational pathways to IFIs, domestic financing, and private-sector engagement, thereby simplifying engagement rules and reducing bureaucracy. These should not sit outside the FC as separate themes but be treated as part of the UNDS's future financing architecture.
- Member States and the UNDS should assess the legal, fiduciary, governance, financial, and institutional feasibility of an endowment-style financing mechanism through which eligible savings or reserves could generate predictable supplementary income for core UN development and coordination functions.
- The UNDS should change the basis on which the fundraising performance of UN agency heads is assessed, moving away from a purely quantitative approach to one that also rewards the mobilisation of flexible and pooled funding.
- Member States and the UNDS should jointly invest in public-facing communication, parliamentary engagement, and evidence of results to rebuild domestic support for multilateralism. Without a stronger public case for international solidarity, donor governments will continue to favour tightly controlled, visible, project-based funding over flexible contributions.

Taken together, these measures would not require abandoning the original bargain at the heart of the Funding Compact. They would require making that bargain real.

Without stronger accountability, better-aligned incentives, and clearer country-level implementation, rhetorical support for quality funding will continue to give way to earmarking, competition, and fragmentation. With them, the Compact could become not merely a statement of shared intent, but an effective framework for changing how the United Nations development system is funded and how it delivers collectively.

Endnotes

1. Dag Hammarskjöld Foundation and United Nations Multi-Partner Trust Fund Office (UN MPTFO), Financing the UN Development System 2025: Managing Unprecedented Times (Uppsala/New York: Dag Hammarskjöld Foundation/UN MPTFO, 2025), pp. 171–176.
2. There were 8 donor Member States, 8 RCs, 15 UN agencies and Funds, 1 host government representative and 3 pooled funds representatives interviewed. MPTFO, as one of the main pooled fund administrators in the system, was not engaged in the research processes of this article.
3. J. Ritchie et al., 'Designing and selecting samples', in J. Ritchie, J. Lewis, C. McNaughton Nicholls, and R. Ormston (eds), Qualitative Research Practice: A Guide for Social Science Students and Researchers, 2nd edn (Los Angeles: SAGE, 2014), pp. 111–146.
4. Where several participants contributed substantively to one interview, their distinct perspectives were retained in the qualitative interpretation, while the interview was counted as a single case.
5. To ensure transparent and consistent reporting across the 35 interview cases, frequency descriptors were operationalised as follows: "a single case", one; "a few", two to four; "several", five to ten; "many", 11 to 17; "a majority", 18 to 24; "most", 25 to 30; "almost all", 31 to 34; and "all", 35.
6. R. Ormston, L. Spencer, M. Barnard, and D. Snape, 'The foundations of qualitative research', in J. Ritchie, J. Lewis, C. McNaughton Nicholls, and R. Ormston (eds), Qualitative Research Practice: A Guide for Social Science Students and Researchers, 2nd edn (Los Angeles: SAGE, 2014), pp. 1–25.
7. In this article, "Member States" refers to states in their formal role as parties to the Funding Compact. "Donors" refers more specifically to Member States and their representatives acting as providers of funding to the UN development system. The terms are therefore not treated as entirely interchangeable.
8. Strong expressions used by individual interviewees are retained selectively where they capture a wider pattern in the interview material. Such language is explicitly attributed to respondents and is not presented as the authors' independent judgement.
9. See United Nations, *System-Wide Evaluation of the Joint SDG Fund, 2019–2022* (September 2022), pp. 29, 34 and 42; UNSDG System-Wide Evaluation Office, *Unlocking Quality Funding* (October 2024), p. 3; and Ministry of Foreign Affairs of Denmark, *Joint Nordic Evaluation of Contributions to Trust Funds* (December 2025), pp. 9–12.
10. The term of high-quality funding in the research entails type of funding that has the following features: predictability, flexibility, alignment with strategic priorities, core funding, long-term multi-year commitments, join programming, coordination, transparency. See UN SDG System Wide Evaluation Office, *Unlocking quality funding* (2024), https://www.un.org/system-wide-evaluation-office/sites/default/files/2025-03/unswe_evaluation_evidence_summary_funding_quality_oct24.pdf
11. United Nations Sustainable Development Group, 'Framework for global-level monitoring & reporting on the Funding Compact for the UN's support to the SDGs', updated 26 May 2026, p. 3. https://unsdg.un.org/resources/framework-global-level-monitoring-and-reporting-funding-compact-uns-support-sdgs (accessed 22 June 2026).
12. United Nations Sustainable Development Group, '2025 Report of the UNSDG Chair on the Development Coordination Office – Leadership' (2025), https://unsdg.un.org/2025-unsdg-chair-report/leadership (accessed 17 August 2026).
13. The OECD confirms that ODA fell by 23.1% in 2025, following a 6.1% decline in 2024—making 2025 the second consecutive year of decline. Organisation for Economic Co-operation and Development (OECD), 'A historic decline in foreign aid: Preliminary 2025 ODA data', 9 April 2026, https://www.oecd.org/en/data/insights/data-explainers/2026/04/a-historic-decline-in-foreign-aid-preliminary-2025-oda-data.html (accessed 17 August 2026).

Part Two – Chapter 3

New financing approaches and assessing political support for multilateral financing

The future of European Union funding to the United Nations system: Catalyst or cataclysm?

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Introduction

For many years, the United States' dominant role in funding the United Nations system has overshadowed the emergence of another major donor: the European Union. In 2024, the EU was a larger contributor to the UN system than 26 of its 27 member states; only Germany contributed more.[1]

In some UN agencies and entities, EU budget contributions constitute – or, in certain years, have constituted – the largest or second-largest source of financial support.[2] EU funding has thus become an important pillar of the UN system's operational work and provides a basis for the EU to engage as an actor in its own right in UN governance structures. Consequently, negotiations over the EU's next long-term budget for 2028–34 will help shape both future EU funding to the UN system and the EU's broader support for global multilateralism.

Three central questions guide this contribution:

1. Which parts of the UN system are most dependent on EU support, and what drives the EU's interest in financing particular agencies?
2. To what extent does EU funding to the UN system align with and complement contributions from its 27 member states?
3. As EU member states and the European Parliament negotiate the 2028–34 Multiannual Financial Framework (MFF) on the basis of the European Commission's proposal, what might the future of EU funding to the UN system look like in the 2030s?

A central prediction of this article is that the EU is likely to remain a major funder of the UN system; however, the scale, nature, and scope of that funding remain uncertain.

Fiscal pressures within the EU and its member states are particularly evident in development cooperation and humanitarian aid. Against this backdrop of economic and geopolitical pressure, the EU may increasingly favour its own security and geoeconomic interests, directing its predominantly tightly earmarked UN funding towards these priorities rather than towards strategic investment in global multilateralism, despite political statements to the contrary.[3]

One way a stronger emphasis on EU interests may manifest itself is through strategic procurement or 'Buy European' requirements that could result in a greater proportion of EU-funded activities being (co-)implemented by European actors.[4] Meeting such requirements may prove difficult or even legally impossible for some UN agencies.[5] At the same time, there are indications that the EU wants to strengthen its 'Team Europe' approach, with multilateral aid decisions by the EU and its member states more closely aligned and coordinated to maximise the effectiveness and efficiency of their collective support to the UN system. In practice, this could mean directing more funding from the EU and its member states towards areas considered shared European priorities. Alternatively, the EU could reduce funding for areas of UN work where member states are expected to contribute more – or vice versa – thereby seeking greater complementarity within the Team Europe approach.[6]

EU funding to the UN system: Taking stock of a complex picture

Data published by the UN System Chief Executives Board (UNSCEB) show that, in 2024, the EU provided US$ 3.6 billion of the US$ 67.1 billion in revenue received by the UN system, equivalent to 5% of the total (excluding the Pan American Health Organization, or PAHO).[7] Of the EU's funding to the UN development system – which covers humanitarian and development activities – 91.3% took the form of tightly earmarked project-level funding, compared with 5.9% in lightly earmarked pooled funding mechanisms and 2.8% in flexible funding.

The 2.8% provided as flexible funding is almost entirely accounted for by the EU's core support to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), which received US$ 94 million in voluntary core funding from the EU in 2024.[8] This funding stems from a multi-year European Commission decision, adopted in 2022, on core support to UNRWA.[9] EU support to UNRWA has been continuous since the 1970s. Initially, this consisted largely of in-kind food aid; following a proposal by the European Commission in 1982, the EU shifted towards supporting UNRWA's budget.[10] On a much smaller scale, the EU has also committed to providing long-term unearmarked funding for the UN's human rights work through the Office of the High Commissioner for Human Rights (OHCHR), with € 5.3 million (around US$ 6 million) announced for 2025.[11]

Unlike its 27 member states, the EU itself is not a UN Member State and therefore does not pay assessed contributions. However, as a member organisation of the Food and Agriculture Organization of the United Nations (FAO), the EU does pay an administrative fee alongside the assessed contributions of its member states.[12] From a UN system perspective, the limited EU support for core UN entities financed through assessed contributions – notably the work of the UN Secretariat and UN Peacekeeping – is thus unsurprising. At the same time, this highlights the extent to which EU funding is concentrated on operational UN activities and on EU policy priorities rather than on the UN system's broader 'backbone structures': the intergovernmental, operational and logistical, policy and

Figure 1: (A) EU share of total UN entity revenue (UNSCEB data, own calculation)

	2020	2021	2022	2023	2024
IOM	26.0%	23.4%	17.2%	12.5%	12.9%
UNRWA	14.7%	10.6%	9.2%	7.6%	10.7%
FAO	10.7%	13.1%	7.9%	12.3%	9.2%
UNICEF	9.2%	7.5%	3.6%	6.3%	8.0%
UNDP	10.5%	5.8%	5.9%	5.7%	6.7%
WFP	6.0%	5.1%	4.8%	5.5%	6.0%
UNHCR	14.1%	3.9%	5.2%	5.0%	5.6%
UNOPS	n/a	5.7%	5.7%	6.0%	5.4%
ILO	5.8%	6.4%	6.0%	3.8%	5.1%
WHO	5.7%	5.5%	4.5%	5.8%	4.9%
UNFPA	3.6%	3.7%	5.1%	3.2%	4.6%
IFAD	7.6%	7.4%	7.0%	6.9%	3.9%
UNEP	4.7%	3.6%	4.7%	5.1%	3.5%
UN Secretariat	1.2%	1.0%	1.3%	1.3%	1.1%
UN Peacekeeping	0.0%	0.1%	0.1%	0.2%	0.0%

(B) EU funding to top-15 UN entities — 2020–2024 ($ millions)

	2020	2021	2022	2023	2024
IOM	567.9	595.6	513.6	439.4	480.0
UNRWA	144.9	136.6	110.1	116.8	147.0
FAO	192.1	241.7	224.8	295.1	212.7
UNICEF	696.1	641.0	376.3	559.6	687.8
UNDP	692.6	324.3	311.1	337.9	352.3
WFP	538.3	495.2	698.2	499.2	618.9
UNHCR	687.9	205.3	318.2	235.7	265.0
UNOPS	n/a	70.0	68.5	76.2	85.3
ILO	43.0	54.9	50.5	34.8	53.1
WHO	245.2	224.1	195.1	192.5	155.3
UNFPA	49.9	58.9	82.1	54.0	79.4
IFAD	41.7	53.0	51.0	56.8	38.9
UNEP	37.6	26.4	43.6	48.4	37.5
UN Secretariat	78.2	67.3	96.7	100.7	82.0
UN Peacekeeping	0.0	3.8	6.0	16.6	0.0

normative, and country- and regional-level functions that enable the system as a whole to operate, independent of funding sources or which UN entity provides those functions.

Looking at EU funding received by individual UN entities, the United Nations Children's Fund (UNICEF) and the World Food Programme (WFP) received the largest absolute amounts in 2024, accounting for 18% and 16%, respectively, of total EU contributions. They were followed by the International Organization for Migration (IOM), the United Nations Development Programme (UNDP) and the UN Refugee Agency (UNHCR).[13] Despite receiving the largest absolute amounts of EU funding, UNICEF and WFP – which are also among the largest UN system entities in financial terms – are proportionately less reliant on EU funding than entities such as IOM and UNRWA. In 2024, the EU accounted for 12.9% of IOM's total revenue and 10.7% of UNRWA's (see Figures 1A and 1B).

Data from the EU's Financial Transparency System show that individual UN entities receive different mixes of funding from European Commission departments (Directorates-General, or DGs), reflecting the particular EU policy areas through which their activities are financed. During 2020–24, UNICEF received EU funding through both the Commission's development arm (DG DEVCO, subsequently DG INTPA) and its humanitarian arm (DG ECHO), while WFP's EU funding came almost entirely through DG ECHO. UNDP received mainly development funding, supplemented by funding through the then-DG NEAR for the EU's Neighbourhood and Enlargement policies,[14] including work involving countries in the Eastern Neighbourhood on a path towards EU membership. IOM received relatively similar shares of funding from DG INTPA, DG ECHO and DG NEAR, as well as from DG HOME, the Commission department responsible for migration and home affairs. EU financing for UNRWA came almost exclusively through DG NEAR's Southern Neighbourhood funding.[15]

Overall, EU funding is geared towards certain UN entities, several of which depend heavily on EU support for their operational activities. Changes over time in both absolute and relative funding levels reflect not only shifting EU policies, but also changes in the scale of UN operations – for instance, the scaling down of health-related activities as COVID-19-related operations declined or, conversely, the increase in food aid in 2022 following food-price hikes after Russia's full-scale invasion of Ukraine.[16]

Team Europe: On the alignment of EU and EU member state UN funding

The differentiated funding mixes outlined above indicate how strongly EU funding to the UN system is shaped by specific EU policy goals. In practice, this means that the EU predominantly engages the UN system as an implementing partner, drawing on its global and regional capabilities to deliver food aid, promote good governance, and address refugee and migration issues, among other priorities – including in response to Russia's full-scale invasion of Ukraine. Although the EU can provide support to the UN system on a scale that many of its smaller member states cannot match, its funding decisions are shaped by distinct EU-level policy priorities, differentiating it from individual country donors.

During and following the COVID-19 pandemic, the EU and its member states made considerable progress in working together as 'Team Europe'. While driven in part by concerns over low collective visibility and perceived competition with other cooperation partners, including China, this cooperative approach has been maintained in the years since. It therefore continues to offer a means of strengthening the collective effectiveness of international cooperation by the EU and its member states.[17] Particularly important in this regard are the Team Europe Initiatives (TEIs): packages of EU and member-state actions in a given country or sector that enable varying degrees of cooperation. TEIs have also played a key role in advancing the EU's Global Gateway initiative, which promotes broadly defined infrastructure investment worldwide.

Council conclusions on Team Europe, adopted at ministerial level in November 2023, set out a number of future ambitions and objectives, including the 'organisation of high-level policy dialogues, Team Europe missions, political engagements and participation in high-level and investment events in partner countries and multilateral fora'.[18] To date, however, joint engagement by the EU and its member states with UN agencies remains a work in progress. A May 2026 EU proposal on humanitarian action identifies potential for greater cooperation in this area, with some member states calling for an action plan setting out how this could be achieved.[19]

The EU's new multi-annual budget: On the path to a smaller footprint?

The European Commission's July 2025 package of proposals for the 2028–34 MFF has prompted debate in Brussels and EU national capitals about the future of EU funding for both internal and external policies. These negotiations concern not only the overall size and allocation of the EU budget, but also the legal, policy and implementation frameworks that will guide spending decisions throughout the 2028–34 period. As indicated above, key drivers of EU funding to the UN system include support for UN operational activities; the use of UN system capacities in the EU's Eastern and Southern Neighbourhoods; and the management of migration-related issues through UN structures from both humanitarian and EU internal-policy perspectives.

The question, then, is whether the EU will continue to see the UN as a key strategic partner for advancing its policy goals, or instead place greater emphasis on European or local actors as implementing partners. Current debates around strategic procurement and 'Buy European' rhetoric point towards the latter possibility. A related question is whether the EU might shift at least some of its project-level earmarked support towards UN backbone functions or, conversely, whether the Team Europe approach will lead to even greater projectisation of UN funding.

The key regulatory decision shaping the majority of future EU funding to the UN system will be the provisions of the proposed Global Europe Instrument regulation, for which the Commission proposed a total funding envelope of € 200.3 billion in July 2025.[20] These provisions are being negotiated alongside the overall size of the MFF and its specific headings, including external action, of which Global Europe is the largest component. Five elements of these negotiations are particularly relevant to the UN system:

First, decisions incorporated into the forthcoming MFF will shape the EU's annual budgets throughout the 2028–34 period. Decisions on overall funding levels, as well as on the degree of flexibility and the ringfencing of particular policy areas, will therefore influence EU spending well into the 2030s.

Second, the draft Global Europe Instrument has a strong geographic focus on the EU's neighbourhood. UN entities seeking EU funding may therefore need to take greater account of these geographic priorities in their operational activities.

Third, the EU's Global Gateway initiative – its geopolitical investment strategy – is expected to feature prominently in the future budget. Together with the current policy emphasis on private-sector mobilisation, this suggests that European actors may increasingly be prioritised in the implementation of EU foreign-policy objectives. This could favour European companies and associated supply chains, potentially reducing the funding available to UN actors.[21] Greater earmarking could also constrain UN entities' operational independence and their ability to pursue their multilateral mandates.

Fourth, it remains unclear to what extent the Global Europe Instrument will support UN-mandated frameworks such as the Sustainable Development Goals and their future successor framework; maintain the share of official development assistance (ODA) in external spending; or reinforce global policy commitments that are currently under pressure, including those relating to gender equality and climate change. At present, the balance between cooperation focused on short-term economic 'mutual interests' and cooperation centred on the equitable and sustainable provision of global public goods – which are also of mutual interest, albeit over the longer term – appears to be shifting towards the former.

Fifth, with global multilateralism under pressure, the UN system facing the deepest financial crisis in decades,[22] and large-scale reform processes including UN80 and the Humanitarian Reset under way at the same time,[23] it remains to be seen whether – and to what extent – EU funding will be deployed strategically to sustain the UN system's backbone structures as central elements of global multilateralism. Such an approach would require a shift towards less tightly earmarked and more core-like funding. This, in turn, would require both a clear EU-level policy decision to pursue such objectives and, where necessary, adjustments to the EU's current financial rules and practices, enabling a more strategic and less projectised approach to supporting the UN system's global functions.

Conclusions: Catalyst and cataclysm for global multilateralism

At the time of writing (mid-2026), there appears to be little prospect of a strategic shift in EU funding towards the backbone structures of global multilateralism. On the contrary, should the Global Europe Instrument be adopted broadly in the form proposed in July 2025, EU funding to the UN system is likely to decline, even if overall EU external spending remains stable or increases. At the same time, voices within the European institutions are questioning the UN's role as an implementing partner, raising a broader question about whether – and how – future EU funding might instead strengthen the UN system's key functions.[24]

Nevertheless, the EU's contributions to the UN system over the past decade have been substantial. As demonstrated above, however, this funding remains heavily projectised and tightly earmarked, and is closely linked to global and regional crisis management, the governance of migration and refugee flows, and the EU's Enlargement and Neighbourhood policies. EU funding to the UN system therefore already reflects significant European policy interests. A further shift towards the EU's own geostrategic priorities could place additional pressure on funding for the UN system and its multilateral mandates.

The broader question is whether the EU sees itself as a global humanitarian and development actor operating within – and supporting – a genuinely multilateral system, or increasingly as a geopolitical actor that uses the UN system principally where doing so advances its own economic and security interests. Negotiations over the forthcoming MFF may not provide an immediate answer. But these decisions covering the 2028–34 period will have long-term consequences for the UN system, its functions and the ways in which it is funded.

Endnotes

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Turning restitution into development results: Lessons from the Uzbekistan Vision 2030 (Ishonch) Fund

By Ilkhom Norkulov and Christian Frutiger

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Beyond official development assistance (ODA)

The United Nations development system is currently confronting widening financing gaps, constrained aid budgets and increasing demands for accountability. Against this backdrop, growing attention is being paid to non-traditional sources of development finance. Among these, restituted assets — resources recovered through corruption cases and used for the benefit of affected populations — represent a significant, yet underutilised, opportunity.

Switzerland has been at the forefront of global efforts to ensure that restituted assets are used to advance sustainable development, drawing on international legal frameworks such as the UN Convention against Corruption and the Global Forum on Asset Recovery Principles. At the same time, the Republic of Uzbekistan has embarked on an ambitious reform agenda aimed at ensuring that its population receives tangible benefits from recovered assets, aligned with national development priorities. As part of this agenda, the government is seeking to strengthen anti-corruption efforts across all sectors.

Both countries are also strongly committed to multilateral solutions to global challenges. This commitment is reflected in their robust championing of the 2018 UN development system reforms, which have led to a strengthened Resident Coordinator system and a more coherent and integrated UN offer aligned with national development priorities.

In August 2022, a restitution agreement between Switzerland and Uzbekistan brought these complementary visions together in concrete action. The agreement provides for all illegally acquired assets confiscated in criminal proceedings against Gulnara Karimova[1] – amounting to hundreds of millions of Swiss francs — to be returned to the people of Uzbekistan through a UN Multi-Partner Trust Fund.

The resulting Uzbekistan Vision 2030 Fund, also known as the Ishonch Fund, illustrates both the promise and complexity of translating restitution into development outcomes. The origin of the fund's assets means that it is fundamentally different from traditional pooled funds, offering timely lessons for the future of UN financing and reform, including the role of pooled funds.

The Ishonch Fund: A distinct financing instrument

The Ishonch Fund was created to implement large-scale restitution linked to ongoing criminal proceedings in Switzerland. To date, US$ 313 million has been formally committed through bilateral agreements, with US$ 87 million of this disbursed for health and education programmes via the Ishonch Fund. Further disbursements are expected as and when further funds are definitively ruled forfeit. In other words, the arrangement allows some seized funds to be released before all criminal proceedings have been completed.

Unlike official development assistance, these resources are returned assets rather than discretionary donor contributions. As a result, they have attracted heightened public, legal, and political scrutiny in both Switzerland and Uzbekistan. This in turn has shaped expectations concerning transparency, efficiency, cost structures, and results. For Switzerland and Uzbekistan, the central test of success is whether Uzbekistan's population perceives the resources as having been genuinely returned to them through improved access to essential services, supported by stronger anti-corruption safeguards.

The Ishonch Fund is currently prioritising health and education, sectors in which benefits are direct, tangible and widely felt. Implementation is being organised through large-scale joint programmes involving five UN entities (UNICEF, UNESCO, UNFPA, UNDP and WHO), with a separate dedicated window for the World Bank.

Governance designed for legitimacy and trust

From its inception, the Ishonch Fund has placed strong emphasis on governance and high standards of fiduciary management. The fund is financially administered by the UN Multi-Partner Trust Fund Office, a dedicated system-wide mechanism for administering pooled funds, while its governance framework is aligned with the pooled fund guidelines established by the UN Sustainable Development Group. The trilateral Fund Management Committee, which meets monthly, is co-chaired by representatives of the

Governments of Switzerland and Uzbekistan, and by the UN Resident Coordinator in Uzbekistan, with decisions taken by consensus. A bilateral High-Level Strategic Committee provides political oversight and strategic direction.

This governance architecture reflects a shared understanding: restitution is as much a political and social process as a technical one. Trust — between governments, within the UN system, and with the public of both countries — is essential but fragile. Accordingly, the level of scrutiny and accountability applied to the Ishonch Fund exceeds that of standard pooled fund arrangements. For this reason, a Civil Society Advisory Committee is in place to provide independent civil society advice and oversight to the Fund Management Committee.

Reporting to the UN Resident Coordinator, the Fund Secretariat has been kept deliberately lean. This reflects a conscious choice by all parties to signal restraint, credibility, and respect for the exceptional nature of restitution resources. Even so, the Fund Secretariat has proven to be a decisive factor in the fund's success. This is largely due to its adaptability, a prime example being the creation of a dedicated Risk Manager position within the team. Ultimately, the success of the restitution process hinges on maintaining a well-structured arrangement capable of ensuring robust risk management, quality assurance and effective project implementation.

Delivering as one UN: Ambition meets reality

The scale, visibility, and political sensitivity of the Ishonch Fund mean that it is, in effect, a stress test for the UN's commitment to joint programming and 'Delivering as One'. In many respects, it has demonstrated what is possible: large, integrated programmes aligned with national priorities, and overseen through common governance structures.

Early results show that restituted assets are already delivering tangible benefits for the people of Uzbekistan. In the health sector, the Ishonch Fund's maternal and perinatal care programme has had measurable impact. According to the Ministry of Health, survival rates for newborns with low birthweight have improved markedly: from 80% in 2022 (among infants weighing 1,500–2,000 grams) to 94% in 2025. The share of preventable maternal deaths has also declined. More than 11,000 healthcare workers have been trained in maternal and neonatal care, while a nationwide awareness campaign on maternal and newborn health has reached more than 10 million people. Across Uzbekistan, 230 perinatal facilities have been equipped with modern life-saving equipment, while strengthened systems for data collection, monitoring and accountability are fostering long-term improvements in healthcare delivery.

The Fund is also strengthening the education sector through investments in digital learning, teacher training, school infrastructure and climate-resilient water, sanitation and hygiene (WASH) facilities. Information and communications technology and digital learning initiatives have reached more than 3,000 teachers, and schools are being upgraded with modern technology, science laboratories and improved learning environments. In parallel, a US$ 20 million programme is supporting modern WASH and climate-resilient infrastructure in schools, with particular benefits for girls and rural children. Together, these investments are helping transform the restituted assets into visible, practical improvements in the people's daily lives and future opportunities.

These highly positive results are testament to the contribution that a trust fund of this nature can bring to restitution processes when grounded in strong national ownership, robust Resident Coordinator leadership, and close civil society oversight.

At the same time, the experience has highlighted several structural and behavioural challenges within the UN development system. Uneven understandings of joint programming principles have at times resulted in competition, inefficiencies, and parallel implementation approaches among UN entities. While these issues are not unique to Uzbekistan and have been flagged in successive evaluations of the UN system — most recently the independent System-Wide Evaluation on a New Generation of UN Country Teams[2] — the restitution context throws them into sharp relief.

From the perspective of the Governments of Switzerland and Uzbekistan, such practices risk undermining confidence in the UN as a credible restitution partner. This is not primarily a question of access to resources, but of institutional incentives and the ability to align behaviour with collectively agreed principles — an issue directly relevant to broader UN reform agendas, including UN80 and the Funding Compact.

Lingering challenges

One of the most sensitive areas concerns indirect costs and financial reporting. In traditional UN development cooperation, standard cost-recovery policies are used to ensure that voluntary contributions cover core organisational support costs, thereby preventing regular core resources from subsidising projects. These policies promote financial sustainability, transparency, and efficiency. For pooled funds, UN entities have agreed on a harmonised 7 per cent rate.

The Ishonch Fund, however, differs fundamentally: it is not resourced from voluntary ODA; rather it is through the return of assets corruptly acquired at the expense of the population. Such assets can be seen as comparable to a host-country contribution. In a large-scale restitution context such as Uzbekistan, governments, parliaments and civil society in the countries involved scrutinise how restituted funds are used. In doing so, they demand maximum value and exceptional transparency, particularly regarding indirect costs and economies of scale.

In the case of the Ishonch Fund, these expectations have prompted ongoing dialogue on indirect cost rates; the management of earned interest, which under the agreement made between the two governments must also be restituted; the level of financial detail provided; and the accessibility of reporting platforms. While constructive solutions are being put in place to address reporting, and discussions with UN entities regarding indirect costs and transparency around interest earnings are progressing, the experience underlines a broader point: standard arrangements are not always fit for purpose when applied to restitution financing.

All parties recognise that if the UN system is to engage in future restitution partnerships, it must be more adaptable in its policies, systems and institutional mindset. To this end, Member States — through the governing bodies of the UN entities involved — must be willing to authorise such adaptations. Flexibility, clarity, and responsiveness are central to maintaining legitimacy in restitution financing.

From pilot to paradigm?

Additional restitution proceedings involving Ms Karimova are ongoing in several other jurisdictions, some of which have expressed interest in returning assets through the Ishonch Fund or exploring similar mechanisms.

If the UN development system is to seize this opportunity, it must build its institutional understanding of restitution as a distinct financing modality. This includes clearer guidance on governance options, cost structures, accountability standards, and the interface between political agreements and operational delivery. Beyond theoretical training, greater investment is also needed in practical capacity to address the real-world implementation challenges faced by UN country teams.

The lessons emerging from the Ishonch Fund speak directly to current debates on UN financing reform, underscoring the importance of:

- **Country-level pooled funds** that are genuinely strategic, nationally owned and results-driven;
- **Incentive structures** that reward collaboration and efficiency rather than fragmentation; and
- **Adaptive institutional frameworks** capable of accommodating diverse funding sources beyond ODA.

The governments of Switzerland and Uzbekistan view this restitution process as a catalyst for institutional learning. Managed well, it can reinforce trust in multilateralism, demonstrate accountability to citizens, and expand the resource base available for sustainable development.

In sum, the Ishonch Fund illustrates both the promise and complexity of using restituted assets to finance development through the UN system. On the one hand, it demonstrates that large-scale, politically sensitive resources can be channelled effectively when governance is robust, priorities are clear, and costs are controlled. At the same time, it highlights the need for continued reform, flexibility, and institutional learning.

Looking to the future, restitution should be viewed as an opportunity – not only to mobilise additional resources, but also to strengthen how the UN development system operates. In this respect, the lessons learned from Uzbekistan can help shape a more agile, credible, and responsive UN, better equipped to finance sustainable development in an increasingly complex world.

Endnotes

1 Gulnara Karimova is an Uzbek former businesswoman and the elder daughter of Islam Karimov, the president of Uzbekistan from 1991 to his death in 2016. She is currently serving a prison sentence in Uzbekistan for fraud, money-laundering and other serious financial crimes.

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Parliamentary perspectives on UN funding: Preferences, knowledge, and oversight in a time of crisis

By Sergiy Prokhoriv, Dr Bernhard Reinsberg, Paddy Torsney, and Alessandro Motter

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Alessandro Motter has served in progressively senior roles as an adviser on economic and social affairs at the Office of the Permanent Observer of the IPU to the United Nations in New York. Before joining the IPU, Alessandro Motter worked as a policy research consultant at UN DESA and UNESCO. He was a constituency and legislative assistant to a Member of the Provincial Parliament of Ontario, Canada. He holds a BA in Political Science from the University of Toronto and an MA in International Political Economy from York University (Toronto).

Introduction

The profound funding crisis currently faced by the United Nations is reflective of a broader erosion of trust in the multilateral order. The crisis, characterised by budget cuts and an over-reliance on unstable funding streams, has been driven by intensifying geopolitical tensions, austerity policies and the rise of populist movements, particularly within key donor countries.[1]

Diplomatic discourse and foreign policy typically focus on the executive actions of governments, leaving the role of parliaments and parliamentarians in UN affairs under-examined. This is a critical oversight, as national legislatures are not only the ultimate stewards of the public purse but also the primary link between international commitments and domestic approval.

To address this gap, the Dag Hammarskjöld Foundation and the Inter-Parliamentary Union, in partnership with Professor Bernhard Reinsberg from the University of Glasgow, conducted a global survey of parliamentarians aimed at gauging their views on and knowledge of the UN, particularly its funding. A total of 204 parliamentarians from 83 countries participated in the survey over a period of four weeks in March–April 2026.

The survey's overarching purpose was to evaluate the political climate surrounding multilateral aid from the point of view of parliamentarians. More specifically, the survey sought to assess the following:

- *Their level of knowledge regarding UN funding* (i.e. how parliamentarians perceive the performance of current funding modalities based on Member State contributions and their appetite for alternative financing streams).
- *Their attitudes toward the UN budget* (i.e. the degree of commitment lawmakers feel toward the UN system and UN funding).
- *Their perceptions of the relevance and purpose of UN funding* (i.e. which UN activities parliamentarians perceive as most deserving of funding considering current global challenges).

By centring the voices of the parliamentarians who authorise national expenditures in donor countries, as well as their counterparts fulfilling an important oversight role in programme countries hosting UN operations, this article seeks to identify pathways conducive to a sustainable multilateralism.

Methodology

The survey team emailed an invitation to every parliamentarian listed in the Inter-Parliamentary Union database, covering the IPU's 183 Member Parliaments (N = 12,000). The response rate was 1.7% (N = 204), of which 125 respondents answered all the questions. Low response rates are a recognised challenge in surveys of political and institutional elites.[2] Because participation was voluntary and the response rate was low, the findings should be interpreted as indicative of the views of participating parliamentarians rather than as representative of parliamentarians globally.

To capture a diverse range of opinions, we analysed the data at two levels. Internationally, based on the World Bank's FY26 income classification, we compared high-income countries (HICs) with non-high-income countries (non-HICs) to test whether income level influences support for the UN or knowledge of UN funding. Domestically, because parliamentarians were asked whether they belonged to a governing or non-government party, the responses were disaggregated to distinguish between government-aligned and non-government MPs. A total of 190 parliamentarians answered the question: 106 identified themselves as members of a governing party or coalition, while 84 identified themselves as members of a non-government party.[3]

For the purposes of the survey, the UN budget was understood as total UN revenue comprising four main financing instruments: assessed contributions, voluntary core contributions, earmarked contributions, and revenue from other activities.

International perspectives: HICs and non-HICs

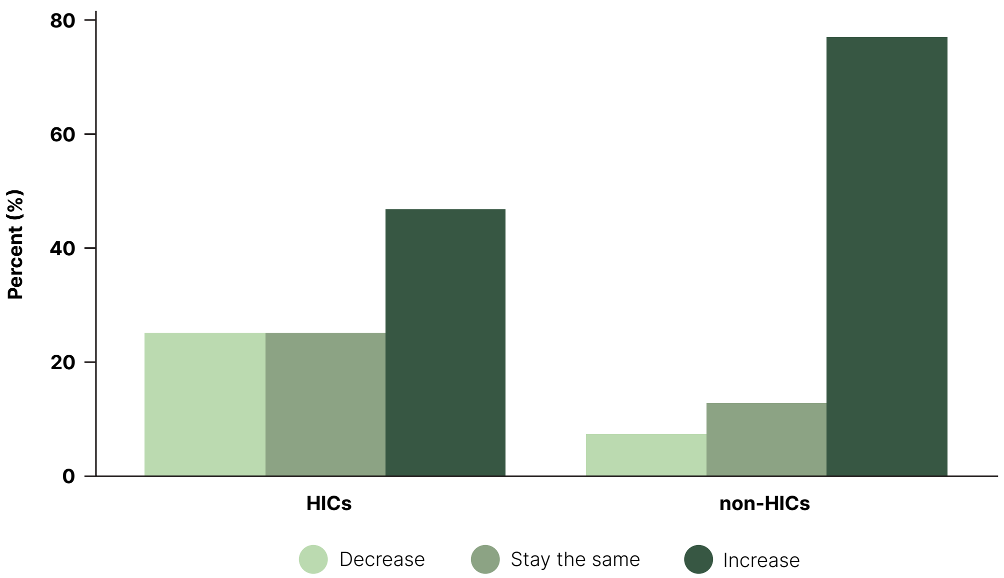
One of the survey's key objectives was to determine whether parliamentarians consider the UN's current level of funding adequate for carrying out its mandates across peace and security, sustainable development, and human rights. As illustrated in Figure 1, there is strong support among respondents for increasing UN funding, a sentiment particularly prevalent among non-HICs (80%). Even within HICs, expanding the budget remains the most popular choice at 50%, outpacing preferences for budget reductions (25%) or maintaining the status quo (25%).

This favourable outlook may partially be down to survey framing: the question addressed the UN budget without explicitly linking increases to a rise in the respondent's own national contributions. This aligns with the political economy literature on 'fiscal illusions', which suggests stakeholders are more likely to support expanded institutional mandates when the direct financial burden on their own taxpayers is obscured.[4]

Taking the results on UN budget preferences at face value, we can examine whether respondents support a larger UN budget because they consider its work relevant. Figure 2 shows that across both HICs and non-HICs, respondents consider the UN 'relevant' on a four-point scale (where '1' is 'not at all relevant' and '4' is 'very relevant'). Moreover, they perceive the UN as relevant both for their own country and at the global level.

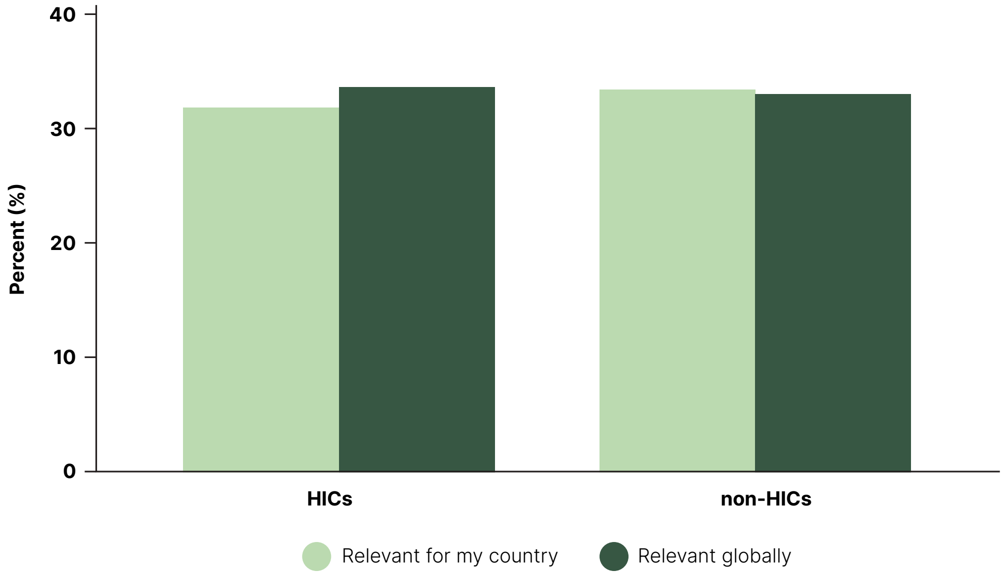
Respondents showed relatively little differentiation in their ratings of the effectiveness of different UN funding tools. On a four-point scale, where 1 represented 'not effective' and 4 represented 'very effective', the different UN funding mechanisms received similar mean scores, ranging from 2.3 to 2.6 (Figure 3). In HICs, core funding is seen as most effective, alongside earmarked funding. Pooled funding is seen as relatively less effective. These results are surprising given the emerging evidence in academic work and UN publications on the added value of core funding and the performance costs of progressive earmarking.[5] The results in non-HICs are even more puzzling: respondents see core funding as least effective, followed by pooled funding and then earmarked funding.

Figure 1: Funding preferences for the UN budget



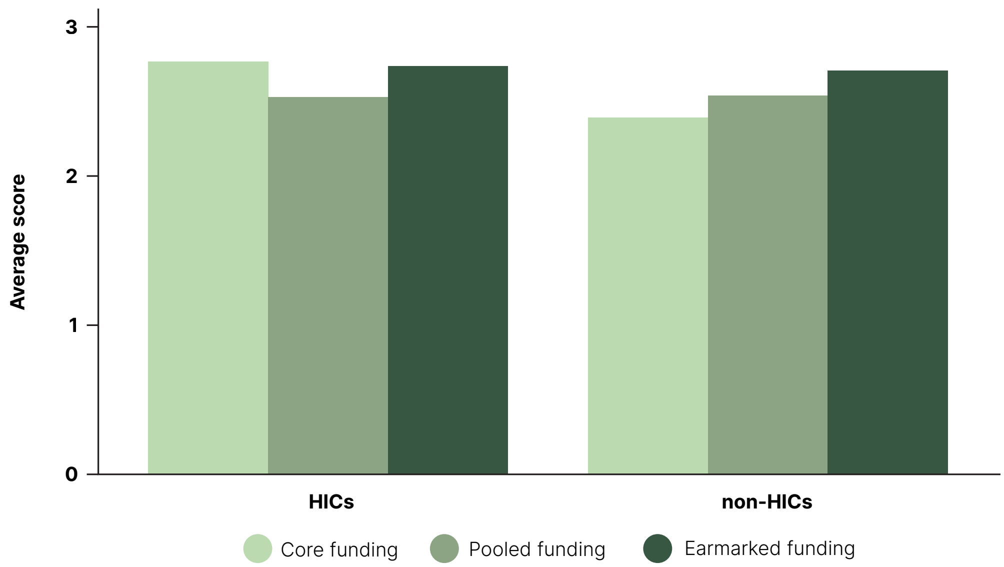
Notes: *N=129 non-missing responses, comprising HICs (N=54) and non-HICs (N=75).* Numbers by subgroup (decrease/stay the same/increase): HICs (14/14/26), non-HICs (7/26/42).

Figure 2: Relevance of the UN



Notes: Relevant globally: N=129, HICs (N=63) and non-HICs (N=66). Relevant for my country: N=128, HICs (N=61) and non-HICs (N=67). Answer scale from '1' (not at all relevant) to '4' (very relevant). Missing answers excluded.

Figure 3: Perceived effectiveness of UN financing mechanisms



Notes: Core funding: N=107, HICs (N=49) and non-HICs (N=58). Earmarked funding: N=105, HICs (N=48) and non-HICs (N=57). Pooled funding: N=105, HICs (N=46) and non-HICs (N=59). Answer scale from '1' (not effective) to '4' (very effective). Missing answers excluded.

One possible explanation is that non-HIC respondents also report lower levels of knowledge about UN finances than their HIC counterparts. As Figure 4 shows, less than a quarter of non-HIC parliamentarians consider themselves sufficiently knowledgeable about the issue, compared with almost half of the HIC parliamentarians.

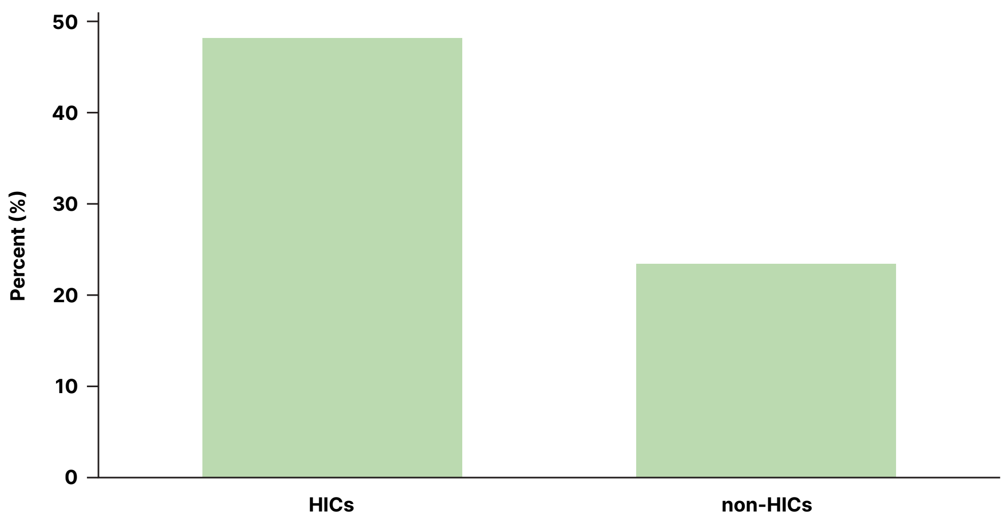
Despite these knowledge gaps, there is strong support for greater control by parliaments (Figure 5). First, respondents overwhelmingly (about 80% in HICs and almost 90% in non-HICs) agree with the statement that 'parliaments should have more say on their country's contributions to the UN budget'. Second, there is also overwhelming agreement (about 70% in HICs and again close to 90% in non-HICs) with the statement that 'UN expenditures and operations at the country level should be subject to parliamentary oversight of the programme countries.'

If respondents want more control over UN spending, then what are their preferences concerning how UN funding should be used? Respondents were asked to indicate up to three priority issues from a predefined list of 12 items. Figure 6 shows the results, indicating some commonalities but also clear differences across country groups. Respondents from HICs prioritise conflict issues, followed by human rights, migration, and poverty. By contrast, non-HIC respondents believe poverty reduction should be the UN's top priority, while the perceived importance of human rights, conflict, and climate change is roughly on a par with their HIC counterparts. More generally, non-HIC respondents see a greater role for the UN in a wider range of priority areas.

Disappointingly, respondents from both groups regard gender equality – long recognised as a keystone for all the UN's work on peace and development – as being a relatively low priority.

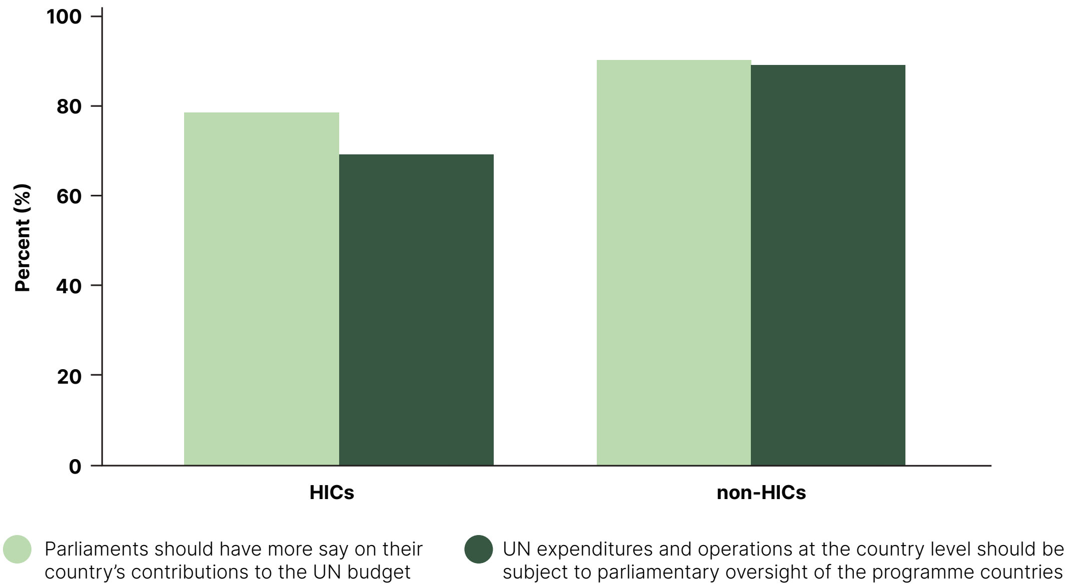
Given that current funding levels for the UN, as mentioned in John Hendra's article in this report[6], are insufficient to support its various mandates, we asked about alternative forms of financing. The survey question referred to two commonly discussed proposals – an international financial transactions tax and a small tax on airfares – while also allowing respondents to indicate other forms of finance. Across country groups, only a minority of respondents

Figure 4: Share of respondents who perceive themselves as knowledgeable about UN finances



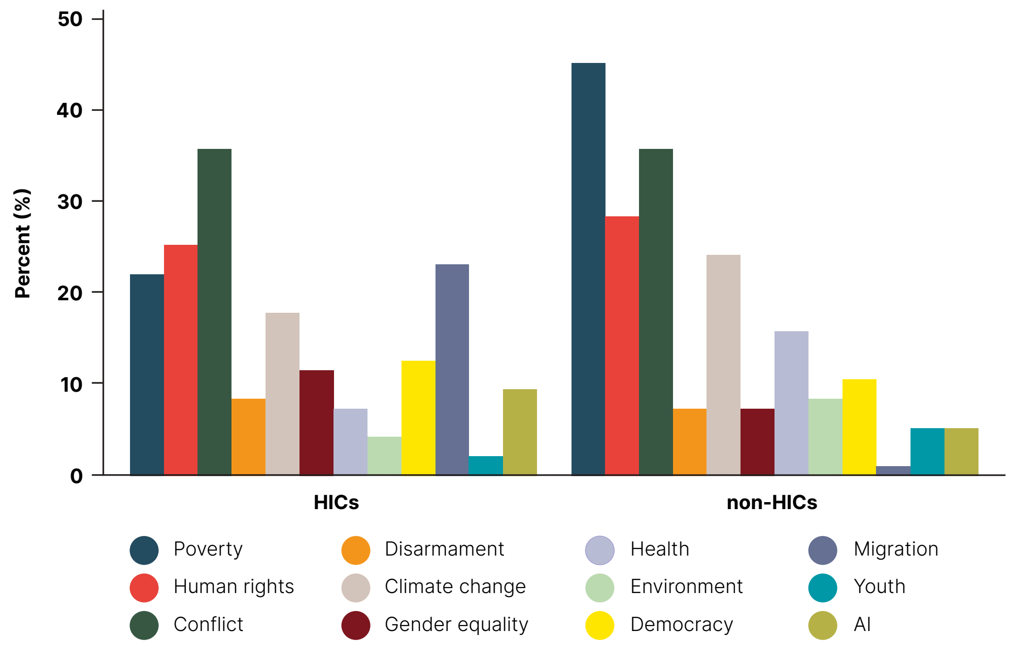
Notes: N=118, HICs (N=54) and non-HICs (N=64). Share is with respect to all respondents in an income group.

Figure 5: Share of respondents favouring greater empowerment of parliaments on UN finances



Notes: 'Parliaments should have more say on their country's contributions to the UN budget': N=117, HICs (N=56) and non-HICs (N=61). 'UN expenditures and operations at the country level should be subject to parliamentary oversight of the programme countries': N=116, HICs (N=52) and non-HICs (N=64). Share is with respect to all respondents in an income group.

Figure 6: Share of respondents mentioning specific priority areas (up to three)



Notes: N=190 responses. Shares do not need to add up to 100% due to multiple mentions.

explicitly support alternative financing modalities. Among HIC respondents, about 30% support a financial transactions tax and about 10% an airfare tax. The equivalent figures for non-HIC respondents are roughly 40% and 20% respectively (Figure 7).

Given that most parliamentarians surveyed believe Member State contributions will remain the UN's primary source of funding, we asked whether there should be penalties for late payment of assessed contributions by UN Member States. Figure 8 shows strong support for such penalties, with about 80% of respondents in both groups supporting such measures.

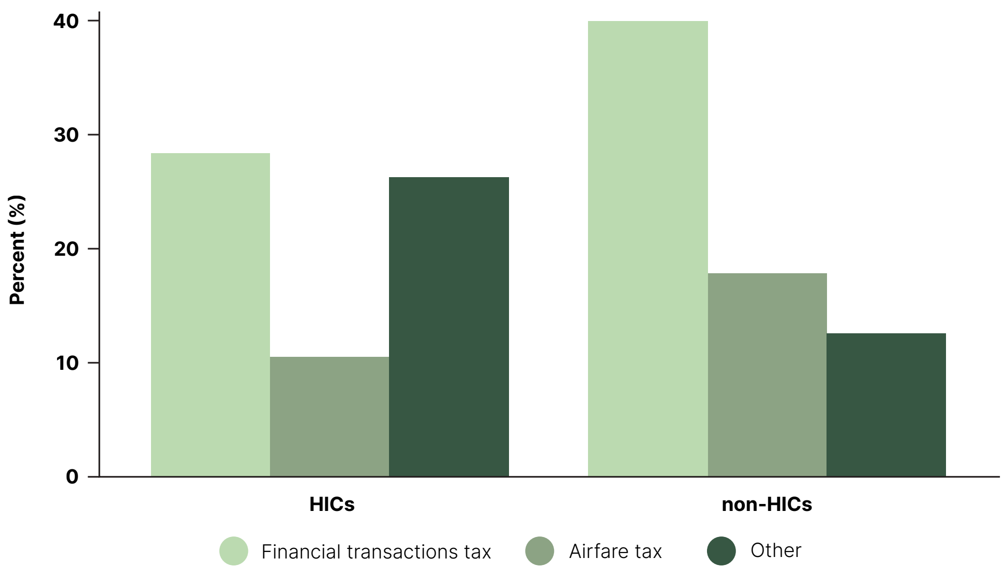
The UN80 Initiative brings reform efforts under a single framework.[7] Its three reinforcing workstreams cover efficiency in the UN Secretariat, mandate implementation review, and structural and programmatic realignments across the UN system.

Although the UN80 Initiative has been widely publicised, including through the Inter-Parliamentary Union[8], many respondents remain unaware of it. Although about 60% of respondents in HICs are familiar with the initiative, this figure drops to 30% among non-HIC respondents. Of those who are aware, a solid majority supports it, with support higher in non-HICs (90%) than in HICs (70%). In addition, there is extremely high support for mergers of UN entities, with approval rates of over 80% in both groups (Figure 9).

Domestic perspectives: Partisan alignment and UN support

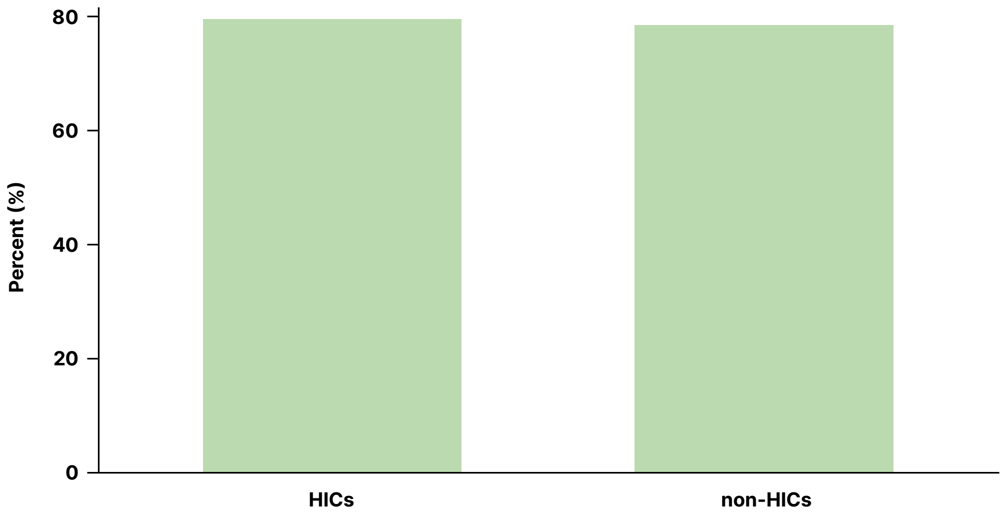
Despite our analysis allowing for differences in UN support between government-aligned parliamentarians and non-government party members, no strong differences emerge. Encouragingly, the findings suggest strong cross-party support for the UN.

Figure 7: Share of respondents supporting alternative UN financing models



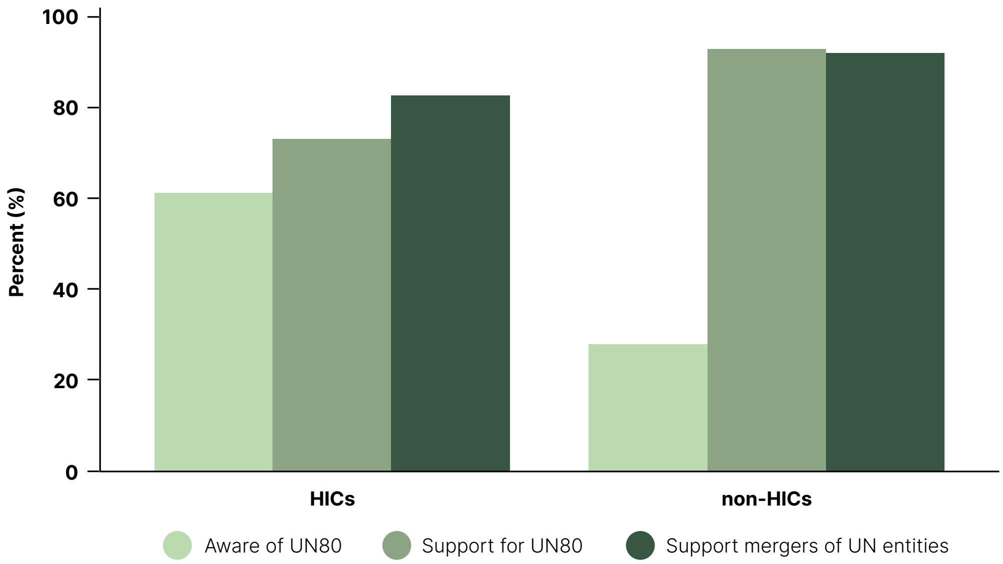
Notes: N=190, HICs (N=95) and non-HICs (N=95). Financial transactions tax: N=65, HICs (N=27) and non-HICs (N=38). Airfare tax: N=27, HICs (N=10) and non-HICs (N=17). Share of respondents relative to all responses in the income group.

Figure 8: Support for penalties on late payment of assessed contributions



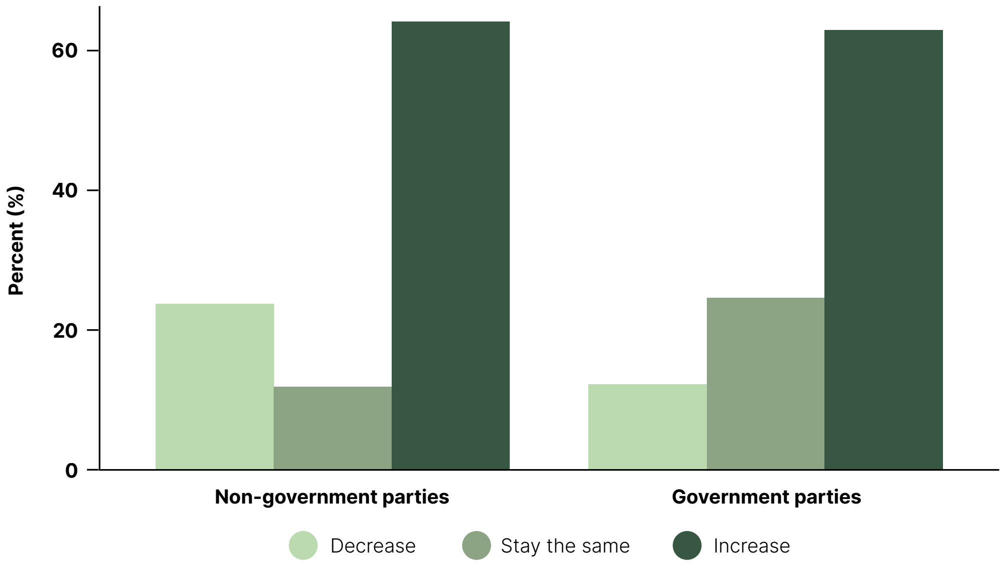
Notes: N=104, HICs (N=51) and non-HICs (N=53). Share is with respect to respondents within an income group.

Figure 9: UN80 reform positions



Notes: 'Aware of UN80' based on N=115, HICs (N=54) and non-HICs (N=61). Actual number of respondents who are aware of UN80 is N=50, HICs (N=33) and non-HICs (N=17). 'Support for UN80' only asked for respondents aware of UN80: N=40, HICs (N=26) and non-HICs (N=14). Actual level of support is N=32, HICs (N=19) and non-HICs (N=13). Support for mergers based on N=114, HICs (N=52) and non-HICs (N=62). Numbers of supporting respondents N=100, HICs (N=43) and non-HICs (N=57).

Figure 10: Funding preferences for the UN budget



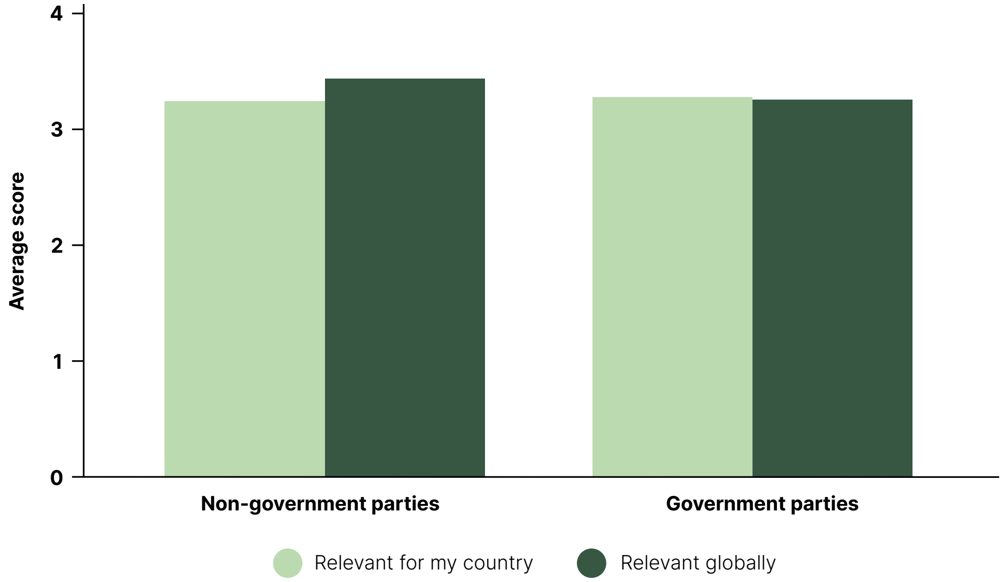
Notes: N=107 non-missing responses, for non-government parties (N=42) and government parties (N=65). Numbers by subgroup (decrease / stay the same / increase): non-government parties (10 / 5 / 27), government parties (8 / 16 / 41).

Figure 10 breaks down funding preferences for the UN budget by partisan alignment. A strong majority – over 60% of respondents from both government and non-government parties – favour increasing the UN budget. Among the remaining 40%, however, respondents from government parties are more likely to favour maintaining current spending, while respondents from non-government parties are relatively more inclined to reduce the UN budget.

Figure 11 probes whether there are differences by partisan alignment in the perceived relevance of the UN. The findings do not suggest any substantial differences, with respondents from both government and non-government parties rating the UN as relevant.

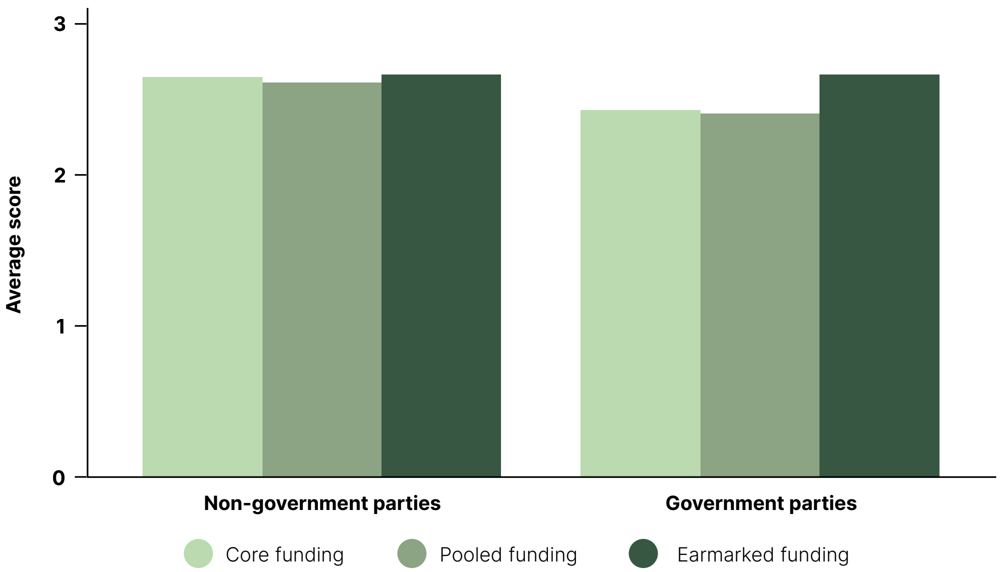
In terms of the perceived effectiveness of different UN funding modalities, Figure 12 shows broadly similar perceived-effectiveness ratings for core, earmarked, and pooled funding across both partisan groups. The only variation of note is the relatively higher effectiveness ratings for earmarked funding among respondents from government parties. One possible explanation, which the survey itself cannot test, is that earmarked funding allows governments to achieve their specific preferences when working with the UN, whereas non-government parties do not benefit from this increased control.

Figure 11: Perceived relevance of the UN



Notes: Global relevance: N=129 non-missing responses, non-government parties (N=55) and government parties (N=74). Relevance for my country: N=128 non-missing responses, non-government parties (N=53) and government parties (N=75).

Figure 12: Perceived effectiveness of different UN funding modalities



Notes: Core funding: N=107, non-government parties (N=40) and government parties (N=67). Earmarked funding and pooled funding: N=105, non-government parties (N=39), government parties (N=66). Mean scores of perceived effectiveness within each group of respondents.

Conclusion

The survey points to relatively low self-reported knowledge of UN finances among respondents, alongside limited differentiation in their ratings of different funding mechanisms. Nevertheless, several important insights emerge from the analysis:

- There is strong support among respondents for increasing UN funding, including substantial support in high-income countries.
- Respondents generally perceive the UN as relevant at both the national and global levels and see a major role for it in addressing poverty, conflict, human rights, and climate change.
- Respondents are supportive of penalties for the late payment of assessed contributions by Member States.
- While most of the parliamentarians surveyed are unaware of the UN80 reform process, those who are aware of it overwhelmingly support it.

The findings of the survey suggest a need to strengthen the ongoing capacity-building and awareness-raising work of the Dag Hammarskjöld Foundation and the Inter-Parliamentary Union among parliamentarians. The funding cuts currently facing the UN make such work even more important, particularly by helping parliamentarians in donor and programme countries fulfil their oversight functions.

Endnotes

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6. John Hendra, 'Cut to the quick: The impact of funding cuts on the United Nations development work', in *Financing the United Nations Development System: Keeping the Promise*, 2026 (Uppsala: Dag Hammarskjöld Foundation, 2026).
7. See 'UN80 Initiative', https://www.un.org/un80-initiative/en/news/what-un80-initiative, accessed on 30 July 2026.
8. The IPU 2026 Parliamentary Hearing at the UN, https://www.ipu.org/event/2026-ipu-parliamentary-hearing-united-nations, accessed on 30 July 2026.

Acronyms and Abbreviations

ADB	Asian Development Bank
AfDB	African Development Bank
AI	artificial intelligence
ASG	Assistant Secretary-General (United Nations)
BBC	British Broadcasting Corporation
BMZ	Federal Ministry for Economic Cooperation and Development (Germany)
CBPF	country-based pooled fund
CEB	United Nations System Chief Executives Board for Coordination
CERF	United Nations Central Emergency Response Fund
COVID-19	Coronavirus disease 2019
CTBTO	Comprehensive Nuclear-Test-Ban Treaty Organization
DAC	Development Assistance Committee (OECD)
DCO	United Nations Development Coordination Office
DDD	defence–diplomacy–development
DEval	German Institute for Development Evaluation
DG	Directorate-General (European Commission)
DG DEVCO	Directorate-General for International Cooperation and Development (European Commission; now DG INTPA)
DG ECHO	Directorate-General for European Civil Protection and Humanitarian Aid Operations (European Commission)
DG ENEST	Directorate-General for Enlargement and Eastern Neighbourhood (European Commission)
DG HOME	Directorate-General for Migration and Home Affairs (European Commission)
DG INTPA	Directorate-General for International Partnerships (European Commission)
DG MENA	Directorate-General for the Middle East, North Africa and the Gulf (European Commission)
DG NEAR	Directorate-General for Neighbourhood and Enlargement Negotiations (European Commission; subsequently divided into DG ENEST and DG MENA)
DHF	Dag Hammarskjöld Foundation
DPPA	Department of Political and Peacebuilding Affairs (United Nations)
EBA	Expert Group for Aid Studies
ECOSOC	United Nations Economic and Social Council

EIB	European Investment Bank
EM-DAT	Emergency Events Database
ERASuD	European Research Alliance for Sustainable Development
ETTG	European Think Tanks Group
EU	European Union
FAO	Food and Agriculture Organization of the United Nations
FBN	Finance and Budget Network
FC	Funding Compact
G7	Group of Seven
G20	Group of Twenty
GBV	gender-based violence
GDP	gross domestic product
GHO	Global Humanitarian Overview
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Agency for International Cooperation)
GNI	gross national income
HC	humanitarian coordinator
HIC	high-income country
HIO	humanitarian international organisation
HIV/AIDS	human immunodeficiency virus/acquired immunodeficiency syndrome
HLCM	High-Level Committee on Management
HQ	headquarters
HR	human resources
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
ICRC	International Committee of the Red Cross
IDA	International Development Association (World Bank Group)
IDB	Inter-American Development Bank
IDOS	German Institute of Development and Sustainability
IDP	internally displaced person
IFAD	International Fund for Agricultural Development
IFI	international financial institution
ILO	International Labour Organization
IMF	International Monetary Fund
IMO	International Maritime Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
IPU	Inter-Parliamentary Union

IRA	Immediate Response Account (World Food Programme)
IRMCT	International Residual Mechanism for Criminal Tribunals
ISA	International Seabed Authority
ITC	International Trade Centre
ITLOS	International Tribunal for the Law of the Sea
ITU	International Telecommunication Union
JP	stand-alone joint programme
LDC	least developed country
MDB	multilateral development bank
MFF	Multiannual Financial Framework (European Union)
MOPAN	Multilateral Organisation Performance Assessment Network
MPTF	multi-partner trust fund
MPTFO	Multi-Partner Trust Fund Office
NATO	North Atlantic Treaty Organization
NGO	non-governmental organisation
OAD	operational activities for development
OAS	ECOSOC Operational Activities Segment
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
ODA	official development assistance
ODI Global	ODI Global (formerly the Overseas Development Institute)
OECD	Organisation for Economic Co-operation and Development
OECD-DAC	OECD Development Assistance Committee
OHCHR	Office of the United Nations High Commissioner for Human Rights
OPCW	Organisation for the Prohibition of Chemical Weapons
OSCE	Organization for Security and Co-operation in Europe
PAHO	Pan American Health Organization
PBF	Peacebuilding Fund
QCPR	Quadrennial Comprehensive Policy Review
RC	resident coordinator
RCO	resident coordinator office
RHPF	Regional Humanitarian Pooled Fund
RRF	Rapid Response Facility
SDC	Swiss Agency for Development and Cooperation
SDG	Sustainable Development Goal
Sida	Swedish International Development Cooperation Agency
SIPRI	Stockholm International Peace Research Institute
TEI	Team Europe Initiative
TOSSD	Total Official Support to Sustainable Development
UN	United Nations
UN80	United Nations 80 Initiative
UNAIDS	Joint United Nations Programme on HIV and AIDS
UNCCD	United Nations Convention to Combat Desertification
UNCDF	United Nations Capital Development Fund

UN DESA	United Nations Department of Economic and Social Affairs
UNDP	United Nations Development Programme
UN-DPO	United Nations Department of Peace Operations
UN DPPA	United Nations Department of Political and Peacebuilding Affairs
UNDS	United Nations development system
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
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the 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
UNITAR	United Nations Institute for Training and Research
UN OAD	United Nations operational activities for development
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSCEB	United Nations System Chief Executives Board for Coordination
UNSD	United Nations Statistics Division
UNSDCF	United Nations Sustainable Development Cooperation Framework
UNSDG	United Nations Sustainable Development Group
UNSSC	United Nations System Staff College
UNU	United Nations University
UNV	United Nations Volunteers
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
USAID	United States Agency for International Development
WASH	water, sanitation and hygiene
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
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. Inspired by his legacy, the Foundation aims to advance peace, sustainable development and constructive multilateralism, with an effective United Nations at its centre, responding to global challenges and opportunities. Across four programme areas, it convenes UN officials, Member States and high-level international experts to provide an impartial platform for dialogue, knowledge-sharing and evidence-based policy development and action.

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Multi-Partner Trust Fund Office

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