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**Operational activities for development: operational  
activities for development of the United Nations system**

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Agenda item 7 (a)

**Operational activities of the United Nations  
for international development cooperation:  
follow-up to policy recommendations of the  
General Assembly and the Council**

## **Implementation of General Assembly resolution [79/226](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: funding of the United Nations development system**

### **Report of the Secretary-General**

#### *Summary*

The present document is submitted pursuant to General Assembly resolution [79/226](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations system.

Total financial contributions to the United Nations development system for operational activities for development<sup>a</sup> amounted to \$45.6 billion in 2023, representing a decrease of 16 per cent, or nearly \$9 billion, compared with 2022. Most of this decline in contributions (95 per cent) can be attributed to a decrease in non-core resources, while the remaining 5 per cent can be attributed to a decrease in core funding. Core contributions accounted for just 18.8 per cent of total contributions in 2023, or 12.7 per cent of all voluntary contributions (excluding assessed contributions). The remaining contributions were earmarked to some extent.

The total amount of contributions received by the United Nations development system in 2023 (in real terms) was the lowest volume received since 2019, when the original funding compact was finalized and total contributions amounted to \$40.7 billion. Moreover, core contributions have declined by 2 per cent since 2019.

\* [A/80/50](#).



At the same time, since 2020, the United Nations development system has scaled up operational activities by 28 per cent, or \$11 billion, exceeding \$51 billion in total, of which about 80 per cent was spent at the country level. This trend has been driven largely by an increase in humanitarian activities.

Funding to loosely earmarked United Nations inter-agency pooled funds totalled \$2.8 billion in 2023, representing a decline of 13 per cent compared with 2022. This was the second consecutive year of decline in contributions to inter-agency pooled funds. Inter-agency pooled funds with a development focus accounted for 8.1 per cent of total non-core contributions to development activities in 2023. Funding for two United Nations pooled funds, the Joint Sustainable Development Goals Fund and the Peacebuilding Fund, continued to fall well below the targets set out in the funding compact. After six straight years of growth, in 2023 contributions to softly earmarked, single-agency thematic funds dropped significantly to just over half the levels reached in 2022. Contributions to thematic funds with a development focus declined by 32 per cent to \$598 million, or 4.5 per cent of total non-core funding for development activities. While 2022 was an exceptional year in terms of the funding of thematic funds, the thematic funding received in 2023, which amounted to just over \$1 billion, was the lowest since 2019.

The United Nations development system remained highly dependent on a small number of contributors in 2023, with the top three government contributors accounting for 48 per cent of funding from Governments (Germany, the United Kingdom of Great Britain and Northern Ireland and the United States of America).

The present document complements section VII of the report of the Secretary-General on the implementation of the quadrennial comprehensive policy review (A/80/74-E/2025/53). Detailed data tables on funding by entity, contributor, recipient country and type of funding (core, non-core, pooled, etc.) are in an online statistical annex.<sup>b</sup>

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<sup>a</sup> Operational activities for development include both longer-term development-related activities and those with a short-term humanitarian assistance focus.

<sup>b</sup> See <https://ecosoc.un.org/en/what-we-do/oas-qcpr/quick-links/2025-secretary-generals-report-implementation-qcpr>.

## I. Introduction

1. The United Nations development system plays an indispensable role in supporting developing countries in their efforts to achieve the 2030 Agenda for Sustainable Development. It is uniquely placed to provide tailored support to Governments through its global reach, diverse policy support expertise and unmatched convening power. In recognition of this, the need for adequate quantity and quality of funding to support United Nations operational activities for development was stressed in the 2024 quadrennial comprehensive policy review of operational activities for development of the United Nations system.

2. The General Assembly welcomed the reinvigorated funding compact as a shared action between Member States and the United Nations for securing the financial means required to support countries in achieving development results on the ground.<sup>1</sup> Securing funding to enable countries to deliver on the Sustainable Development Goals, as set out in the funding compact, requires a shift in funding patterns towards more adequate, flexible and predictable funding.

3. The status of United Nations development system funding flows is set out in the present report. The analysis below of data from the period leading up to 2023 shows interruptions in trends in system-wide funding and resources spent on country-level activities that have not been observed since the adoption of the 2030 Agenda. Other trends continued, including the limited composition in contributor funding patterns and the total cost of the United Nations development and humanitarian response.

## II. Funding to the United Nations development system

### A. Quality and quantity of funding

4. In 2023, total financial contributions to the United Nations development system amounted to \$45.6 billion, a decline of 16 per cent, or close to \$9 billion, compared with 2022. In real terms,<sup>2</sup> this was the lowest volume recorded since 2019, when funding totalled \$40.7 billion. The drop in funding in 2023 broke, for the first time, the sustained trend of increased funding observed since the adoption of the 2030 Agenda. This marked a deviation from trends in total official development assistance, which increased by 1.6 per cent from 2022 to 2023. The fall in funding was due primarily to a decrease in non-core (or earmarked) contributions, although core contributions also decreased by 5 per cent compared with 2022.

5. Since the adoption of the 2030 Agenda, non-core contributions have grown by 44 per cent, in real terms, compared with just 13 per cent for core contributions (see figure 1).<sup>3</sup> Core and non-core contributions combined have grown by 37 per cent since 2015, outpacing the growth of gross national income. Total contributions as a share of gross national income rose over the same period, from 0.037 per cent in 2015 to 0.043 per cent in 2023.

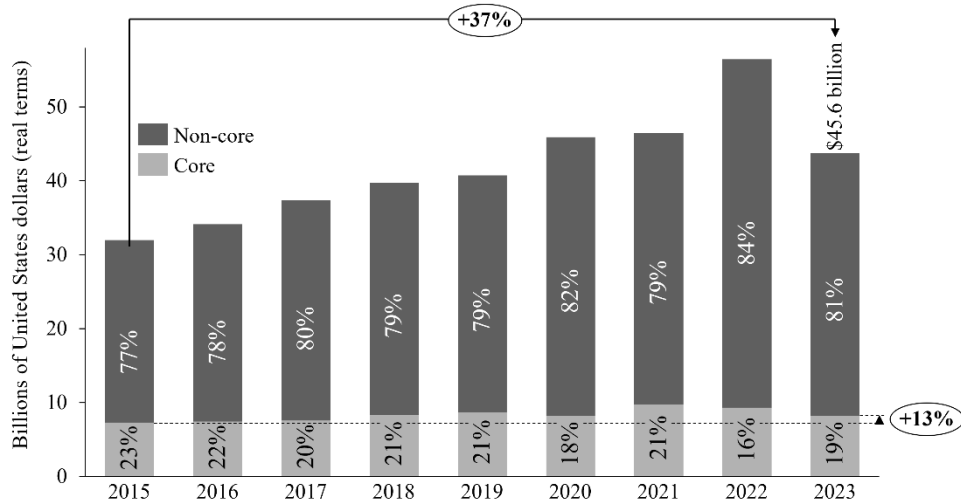
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<sup>1</sup> General Assembly resolution [79/226](#).

<sup>2</sup> Accounting for inflation and exchange rate fluctuations.

<sup>3</sup> Non-core resources are funds that are earmarked by the contributor for specific purposes and/or locations. Core resources are contributions without restrictions. Core resources include assessed contributions and voluntary non-earmarked contributions.

Figure 1  
Trends in core and non-core funding flows, 2015–2023

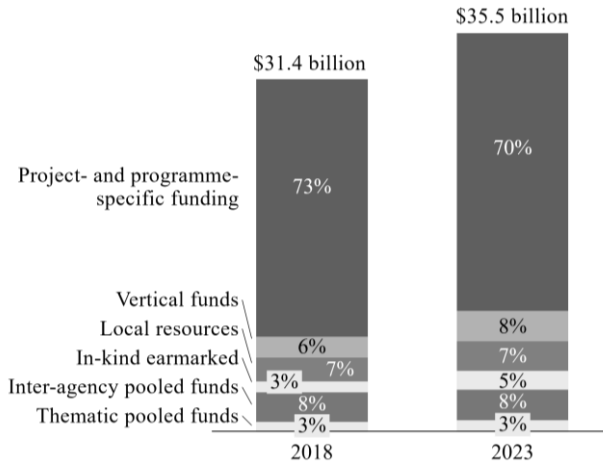


Source: United Nations System Chief Executives Board for Coordination (CEB), 2025.

6. The funding compact outlines levels of earmarking for different contribution channels (see [A/79/72/Add.2-E/2024/12/Add.2](#)). Core resources are the most flexible funding modality, enabling a responsive system that tailors resource allocation, in line with national priorities, to challenges in recipient countries. The funding compact contains a flexible funding target to be reached by 2027, namely, a 30 per cent share of core funding in total voluntary funding across the United Nations development system (excluding assessed contributions). In 2023, core resources comprised only 12.7 per cent of total voluntary contributions; including non-voluntary, assessed contributions brings that share to 18.8 per cent.

7. In contrast, 81 per cent of United Nations development system funding is non-core, earmarked funding. Strictly tied project and programme funding alone totalled \$25.9 billion in 2023. Since 2020, the relative quantities of the main types of non-core funding have remained largely unchanged (see figure 2).

Figure 2  
Relative volumes of non-core funding types (2018 and 2023)  
(Constant 2022 United States dollars)



Source: CEB, 2025.

8. Tight earmarking incurs high transactions costs and may cause duplication in reporting. Moreover, it often results in competition among entities, especially when compounded by limited core resources. In 2024, over half (57 per cent) of surveyed contributor Governments experienced increased cases of competition for funding among United Nations entities.

9. Joint resource mobilization can avert funding competition and rally investment around joint programme priorities at the country level. Joint programmes continue to represent a small share of United Nations Sustainable Development Cooperation Framework budgets, under 15 per cent of resources in more than half of programme countries. In 2024, nearly half of resident coordinators reported an increase in joint resource mobilization across United Nations country teams compared with the previous year. Resident coordinators also reported that country teams had increased their focus on priority thematic areas that attracted contributors or that were aligned with vertical funds and stronger partnerships with bilateral agencies and multilateral banks. In cases where the resident coordinator reported a decrease in joint resource mobilization efforts, key factors included political and economic instability, the shifting of contributor priorities away from development assistance, and local donor reticence to fund joint programmes.

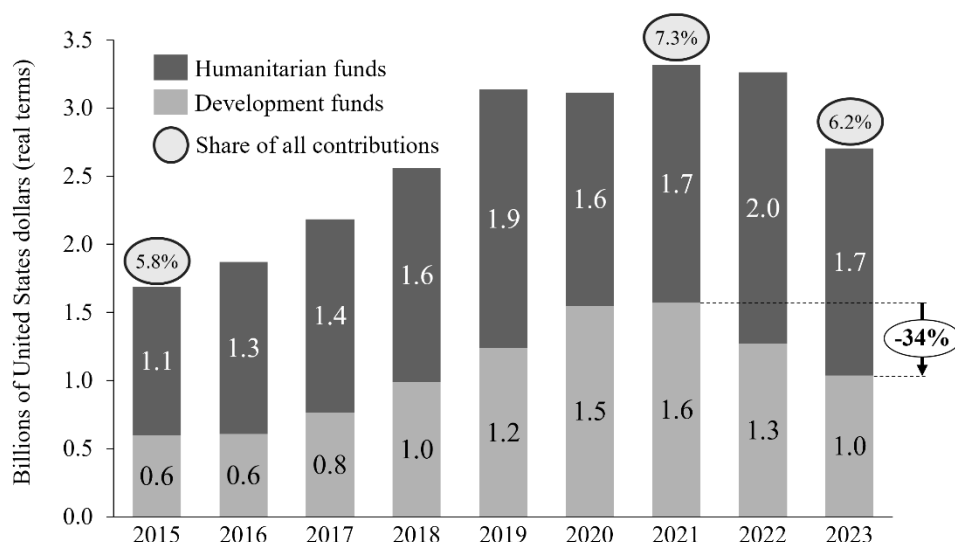
## B. Inter-agency pooled funds

10. Inter-agency pooled funds bring United Nations entities and contributors together to support a specific thematic and/or geographic focus. An agreed programme and common results framework generates coherence and economies of scale and reduces fragmentation of resources.

11. Contributions to inter-agency pooled funds totalled \$2.8 billion in 2023, down 13 per cent compared with 2022 – their second consecutive annual decline (see figure 3). They made up 6.2 per cent of all contributions in 2023. Contributions to inter-agency pooled funds with a development focus declined by 34 per cent from their peak of \$1.6 billion in 2021. This followed a period in which contributions to inter-agency pooled development funds increased for six straight years.

Figure 3

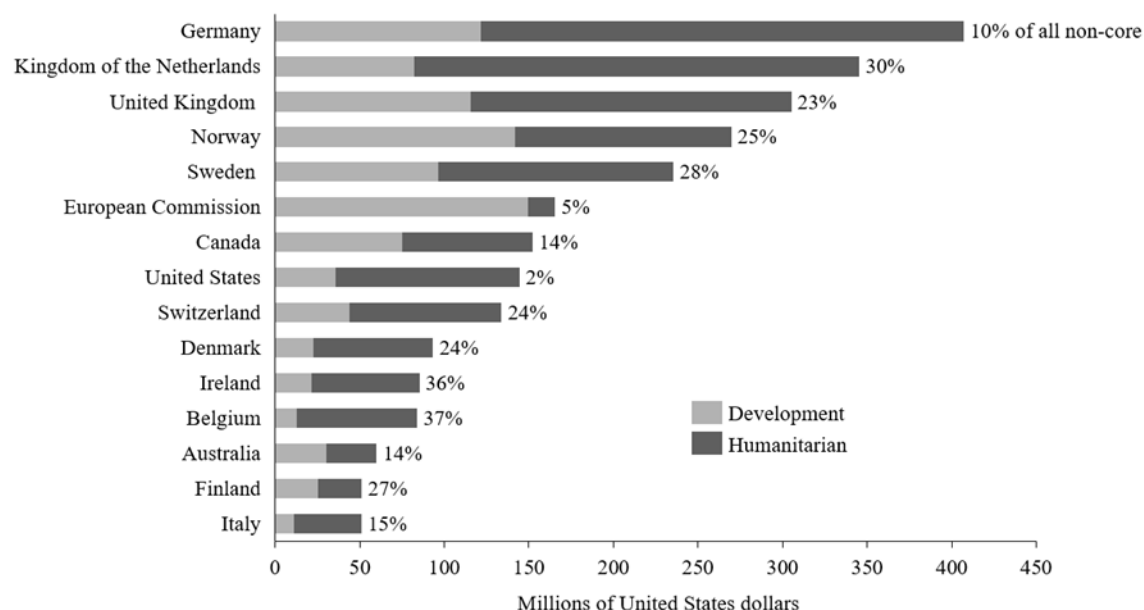
### Contributions to inter-agency pooled funds in real terms, 2015–2023



Source: United Nations inter-agency pooled funds database, 2025; and CEB, 2025.

12. Figure 4 shows the top contributors to inter-agency pooled funds in 2023 and the share of their total non-core contributions that financed inter-agency pooled funds. Germany remained the largest contributor for the fourth straight year, while Belgium, Ireland and Netherlands (Kingdom of the) contributed more than 30 per cent of their total non-core contributions to inter-agency pooled funds.

Figure 4  
**Top contributors to inter-agency pooled funds, 2023**



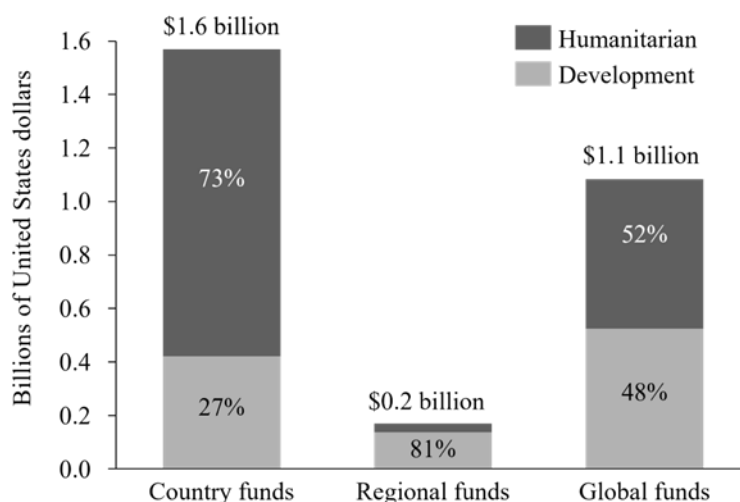
Source: United Nations inter-agency pooled funds database, 2025; and CEB, 2025.

13. Despite the decline in total contributions to inter-agency pooled funds in 2023, a broadening of the funding base could be observed. The top five contributors accounted for 55 per cent of total contributions in 2023, compared with 64 per cent in 2021 and 72 per cent in 2019. This was partly a result of the decline in funding from some of the largest contributors, although more Member States are recognizing the benefits that inter-agency pooled funds can bring. In 2023, 31 Member States contributed at least \$1 million to those funds, compared with 27 Member States in 2021.

14. Inter-agency pooled funds can address global, regional or country-specific challenges. Over half (56 per cent) of those contributions were provided for country-level funds, with global and regional funds accounting for 41 per cent of contributions (see figure 5).

15. Only 27 per cent of contributions to country-level funds had a development focus in 2023, most of which financed humanitarian programmes. Country-level development funds are loosely earmarked resources and are ideal for steering resources to priorities in the Cooperation Frameworks.

Figure 5  
Contributions to inter-agency pooled funds in 2023, by geographical scope



Source: United Nations inter-agency pooled funds database, 2025.

16. Just under half of the contributions to global inter-agency pooled funds in 2023 went to funds with a development focus. For instance, the Joint Sustainable Development Goals Fund stimulates strategic investments to and accelerates progress towards achieving the Sustainable Development Goals. In 2023, the governance of the Fund was overhauled and its strategy was refocused, in keeping with its role as the United Nations global flagship funding vehicle for investing in key transformations that are essential for implementing the 2030 Agenda at the country level, under the leadership of the resident coordinators.

17. In 2024, the Joint Sustainable Development Goals Fund received signed commitments of just over \$100 million. As at the middle of March 2025, almost \$90 million had been received, a 60 per cent increase over the 2023 total, although contributions remained well below the \$500 million per annum target set in the funding compact.<sup>4</sup>

18. Since the Joint Sustainable Development Goals Fund was established in 2019, it has been used to deploy \$348 million through 347 joint programmes, in collaboration with 32 United Nations entities across 126 countries. Those investments have catalysed \$6.6 billion in additional financing for the Goals, representing a 1:19 leverage ratio, primarily through blended finance instruments and sustainability bonds, including Sustainable Development Goal, green and blue bonds. As a result, Goal-related social services and capacity-building have been enhanced for over 206 million people.<sup>5</sup>

19. The Peacebuilding Fund, another inter-agency global pooled fund, received \$143 million in contributions in 2024, an 8.5 per cent increase compared with 2023 and the first annual increase since 2020, when contributions totalled \$180 million. Beginning in 2025, the Fund will receive a \$50 million annual assessed contribution, following a decision by the General Assembly.<sup>6</sup>

20. In 2024, through the Peacebuilding Fund, support was approved for 53 programmes, amounting to \$116 million across 32 countries and territories. The

<sup>4</sup> Originally, in the 2019 funding compact, the target was \$290 million in annual commitments. In the renewed 2024 funding compact, the target is \$350 million in annual commitments by 2027.

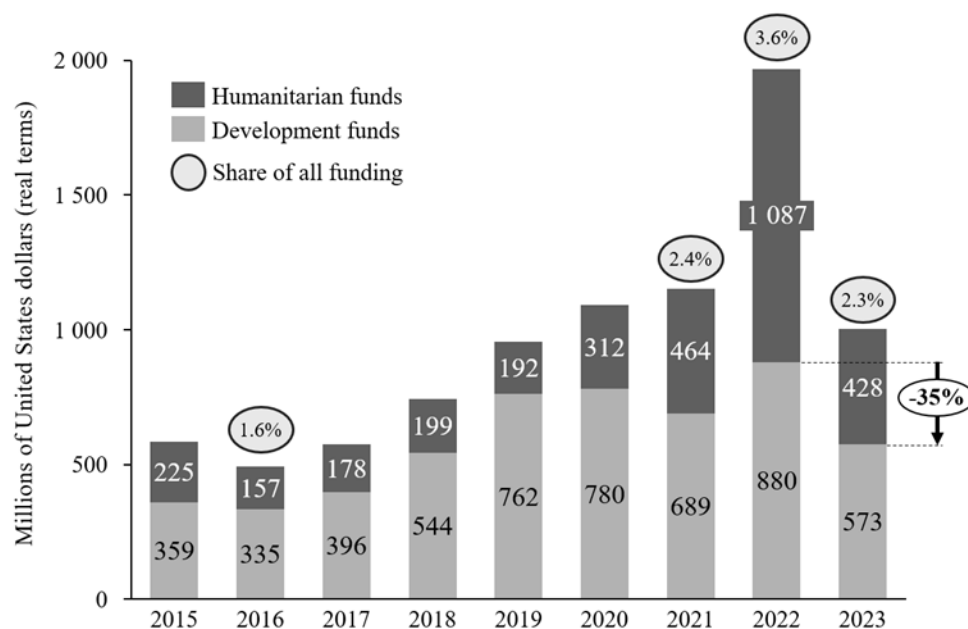
<sup>5</sup> See [www.jointsdgfund.org/](http://www.jointsdgfund.org/).

<sup>6</sup> General Assembly resolution 78/257.

upcoming 2025 review of the United Nations peacebuilding architecture will provide an opportunity to consider peacebuilding financing instruments, such as the Fund, as part of efforts to advance the Pact for the Future and the peacebuilding and sustaining peace agenda.

21. The funding compact serves to emphasize the importance of scaling up funding to single-agency thematic funds, which are pooled, softly earmarked resources that support high-level results at the country, regional and global levels. The flexibility of such resources allows United Nations entities to respond more effectively and at lower cost, which makes them a sound complement to core contributions. As shown in figure 6, funding to single-agency thematic funds was halved between 2022 and 2023, falling to \$1.0 billion. That funding accounted for 2.3 per cent of all contributions in 2023. The significant decline from a record high of \$2.0 billion in 2022 was offset somewhat by the steep temporary increase in humanitarian thematic funding in 2022, in response to the onset of the war in Ukraine. However, development thematic funding fell by 35 per cent to its lowest level since 2018.

Figure 6  
Trends in funding for agency-specific thematic funds, 2015–2023

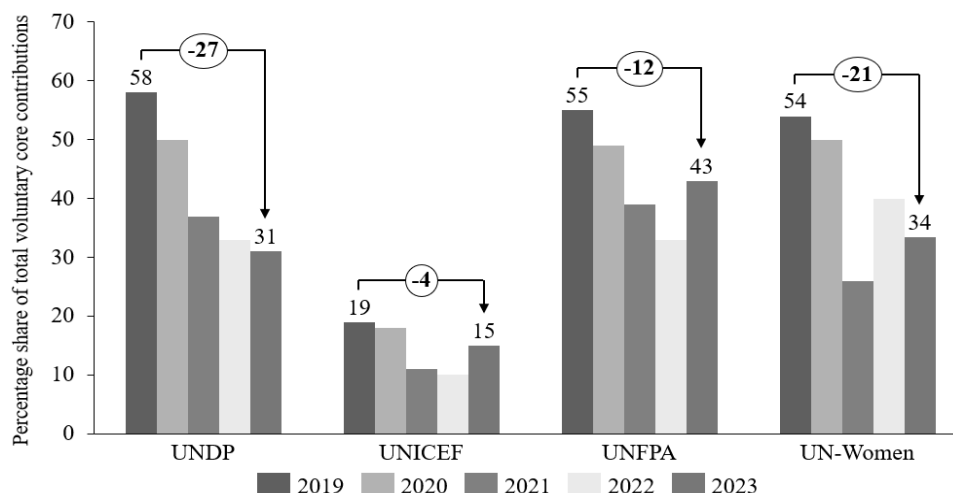


Source: CEB, 2025.

22. Multi-year financial commitments to core resources help to improve funding predictability and enable the delivery of faster and more sustained responses. They also help to reduce funding administration overheads and enable longer-term planning. Despite the benefits, multi-year funding has been at low levels or has been facing downward trends since 2019. Figure 7 shows an overall declining trend in multi-year commitments since 2019 among four entities that accounted for 70 per cent of all voluntary core funding for United Nations development activities, although there was a modest improvement between 2022 and 2023 for two entities. Contributing Governments indicated that their funding of the United Nations was subject to annual budget approval, which limited their ability to make multi-year funding commitments.



Figure 7  
Multi-year commitments of selected entities, 2019–2023



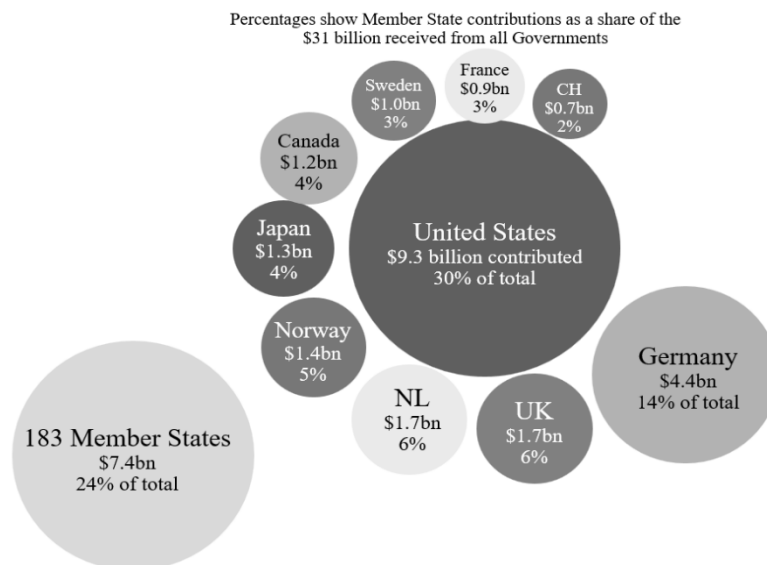
Source: Executive Board documents.

Abbreviations: UNDP, United Nations Development Programme; UNFPA, United Nations Population Fund; UNICEF, United Nations Children's Fund; UN-Women, United Nations Entity for Gender Equality and the Empowerment of Women.

### C. Diversity of the funding base

23. The United Nations development system relies heavily on its top contributors. Figure 8 shows the top 10 Member State contributors of voluntary funding in 2023 that, together, accounted for three quarters of all voluntary contributions received from Governments. The top donor accounted for 30 per cent of the total, with \$9.3 billion in voluntary contributions in 2023. The remaining 183 Member States accounted for 24 per cent of the total.

Figure 8  
Main sources of voluntary contributions from Governments in 2023



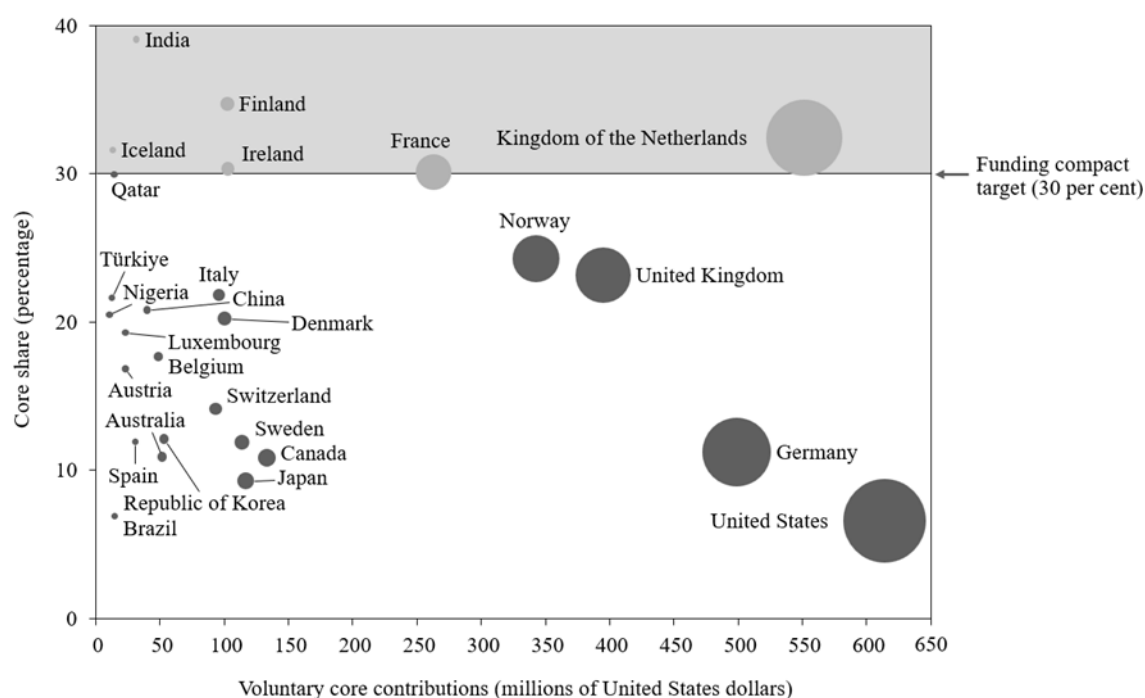
Source: CEB, 2025.

Abbreviations: bn, billion; CH, Switzerland; NL, Kingdom of the Netherlands; UK, United Kingdom.

24. In the funding compact, the General Assembly set a target for 40 Member States to provide at least \$10 million each in voluntary core contributions by 2027, in order to reduce the reliance of the development system on a small number of donors. In 2023, 27 Member States surpassed this threshold, up from 20 in 2022. The top three providers of voluntary core contributions (United States of America, Kingdom of the Netherlands and Germany) accounted for 41 per cent of the total from all Governments. This share has remained largely unchanged since the adoption of the 2030 Agenda. Figure 9 shows the amount of voluntary core funding provided by the 27 Member States that provided at least \$10 million in voluntary core funding in 2023 and the percentage that funding represented against their total voluntary contributions. Seven of those Member States met or surpassed the funding compact target of core funding as a 30 per cent share of voluntary contributions,<sup>7</sup> as shown in figure 9.

Figure 9

**Top contributors of voluntary core funding and volume and share against all voluntary contributions, 2023**



Source: CEB, 2025.

25. Under the new quadrennial comprehensive policy review, United Nations entities are called to explore options for diversifying the donor base, in order to ensure more sustainable, predictable and flexible funding. Diversifying the funding base remains a priority for the United Nations development system, through the funding compact, to ensure sustainable funding and minimize the disproportionate impacts of donor policy changes.

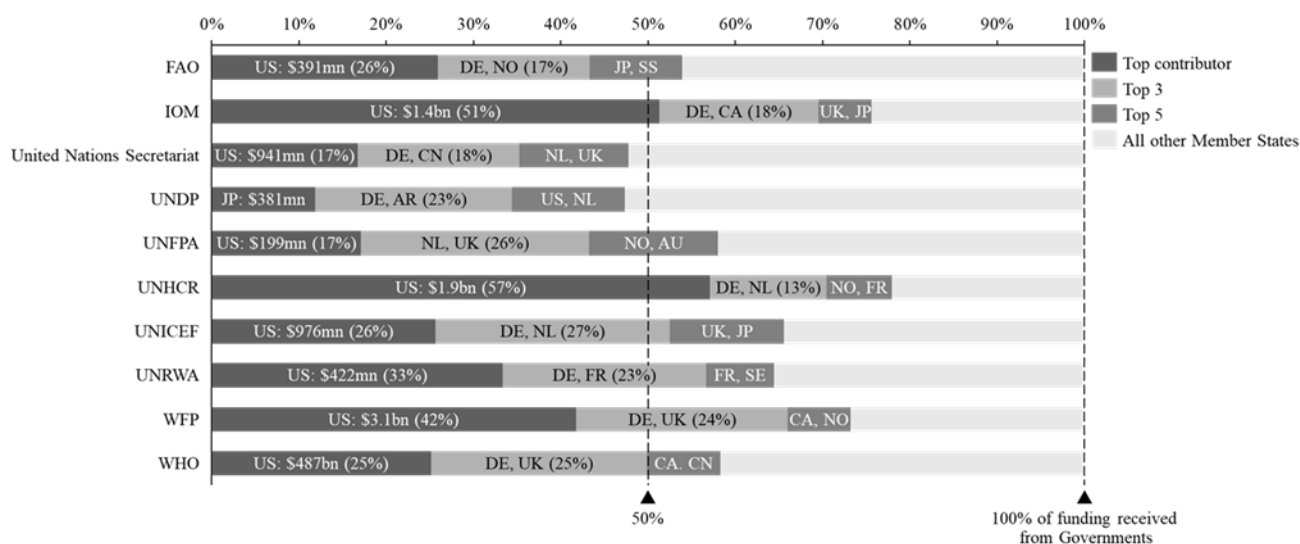
26. Figure 10 illustrates the volume of funding that the 10 largest entities of the United Nations development system received from their top donors. It shows that, for 6 of the 10 largest entities, the top three donors accounted for at least half of the contributions received from all Governments. In the case of the Office of the United

<sup>7</sup> Including Qatar, whose share was 29.97 per cent.

Nations High Commissioner for Refugees, the International Organization for Migration and the World Food Programme, about two thirds of the funding received from Governments came from just three Member States. The United States was the top contributor for nine of those entities and, for two of the nine, accounted for over half of total funding received from Governments. Germany was the second-largest donor for 9 of the 10 largest entities, accounting for as much as 20 per cent of total funding from Governments.

Figure 10

### Share of total government contributions provided by the top donors to the largest entities, 2023

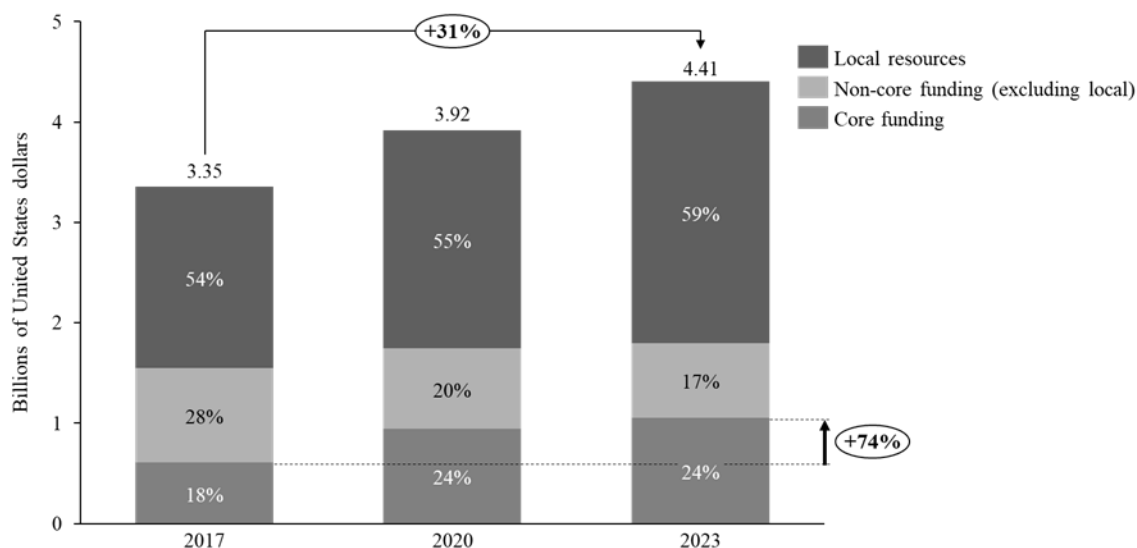


Source: CEB, 2025.

**Abbreviations:** AR, Argentina; AU, Australia; bn, billion; CA, Canada; CN, China; DE, Germany; FAO, Food and Agriculture Organization of the United Nations; FR, France; IOM, International Organization for Migration; JP, Japan; mn, million; NL, Netherlands (Kingdom of the); NO, Norway; SE, Sweden; SS, South Sudan; UK, United Kingdom; UNDP, United Nations Development Programme; UNFPA, United Nations Population Fund; UNHCR, Office of the United Nations High Commissioner for Refugees; UNICEF, United Nations Children's Fund; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; US, United States; WFP, World Food Programme; WHO, World Health Organization.

27. Funding from programme countries reached a record high of \$4.4 billion in 2023. Contributions from programme country Governments have increased by 31 per cent since 2017, with core contributions increasing by 74 per cent over the same period (see figure 11). A majority (59 per cent) of programme country government contributions are used to provide local resources, as a valued investment in United Nations development system support to the contributor country. These contributions consist of voluntary grants or loans extended by international financial institutions to United Nations entities in the country.

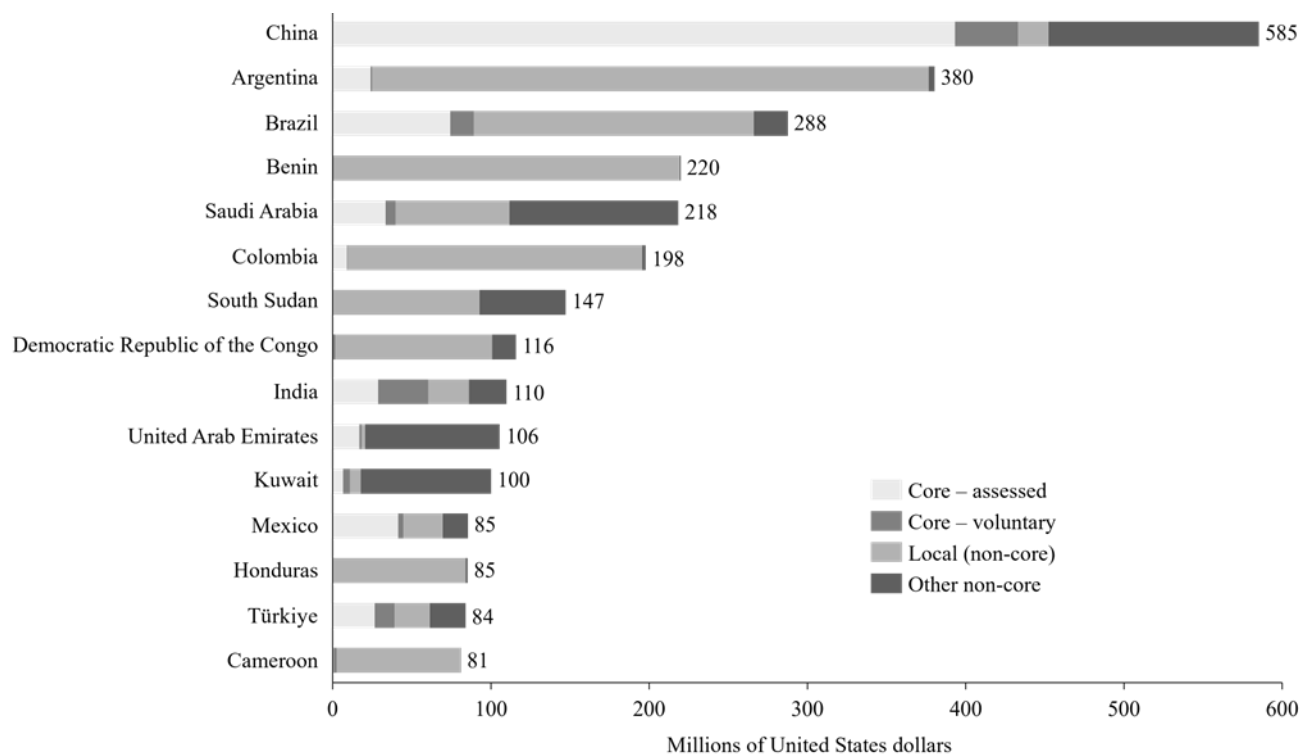
Figure 11  
Funding from programme countries, 2017–2023



Source: CEB, 2025.

28. Figure 12 shows the 15 programme country Governments that contributed at least \$80 million to the United Nations development system in 2023. China and India were the two largest such providers of voluntary core funding.

Figure 12  
Voluntary contributions from programme country Governments in 2023

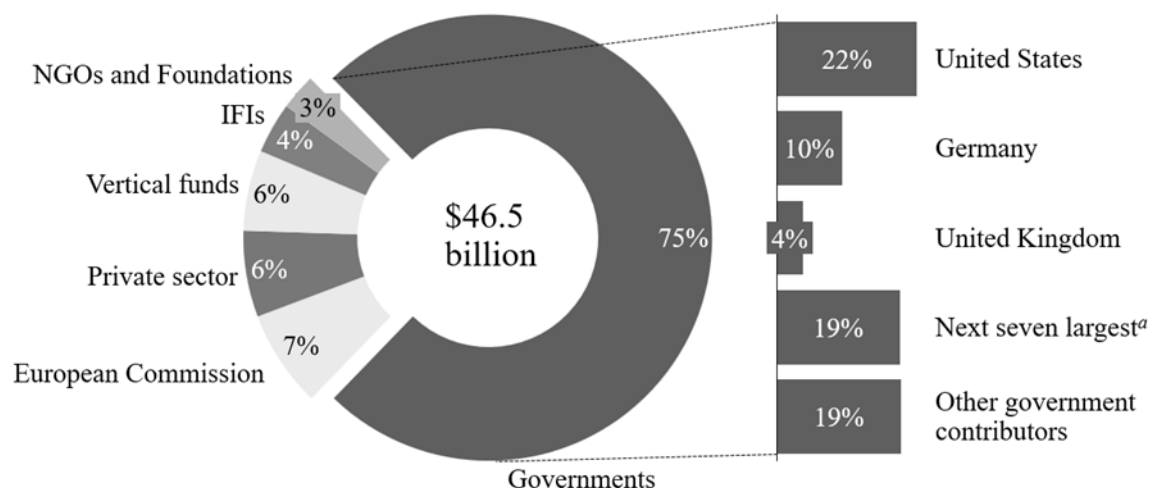


Source: CEB, 2025.

## D. Multilateral and other non-government funding flows

29. In 2023, Governments accounted for three quarters of total funding, a level that has remained constant since 2019. One quarter of funding was received from a diverse group of contributors, including the private sector and non-governmental organizations (NGOs), as well as multilateral bodies, including financial institutions and vertical funds (see figure 13).

Figure 13  
Main categories of funding sources, 2023



Source: CEB, 2025.

Abbreviations: IFIs, international financial institutions; NGOs, non-governmental organizations.

<sup>a</sup> The seven next largest government contributors after the United States, Germany and the United Kingdom were (in order) the Kingdom of the Netherlands, Japan, Norway, Canada, France, Sweden and Switzerland.

30. The United Nations development system contributions from international financial institutions totalled \$1.7 billion in 2023, a 20 per cent decrease compared with the previous year. This contrasts with the growth in the scale of the portfolio, which has more than doubled since 2020 and currently accounts for 4 per cent of total funding to the system.

31. Funding received from the private sector amounted to \$2.9 billion in 2023, a 27 per cent decline from 2022, and contributions from NGOs and foundations declined by 20 per cent to \$1.2 billion over the same period. However, since 2020, private sector funding and contributions from NGOs have increased by 20 and 65 per cent, respectively.

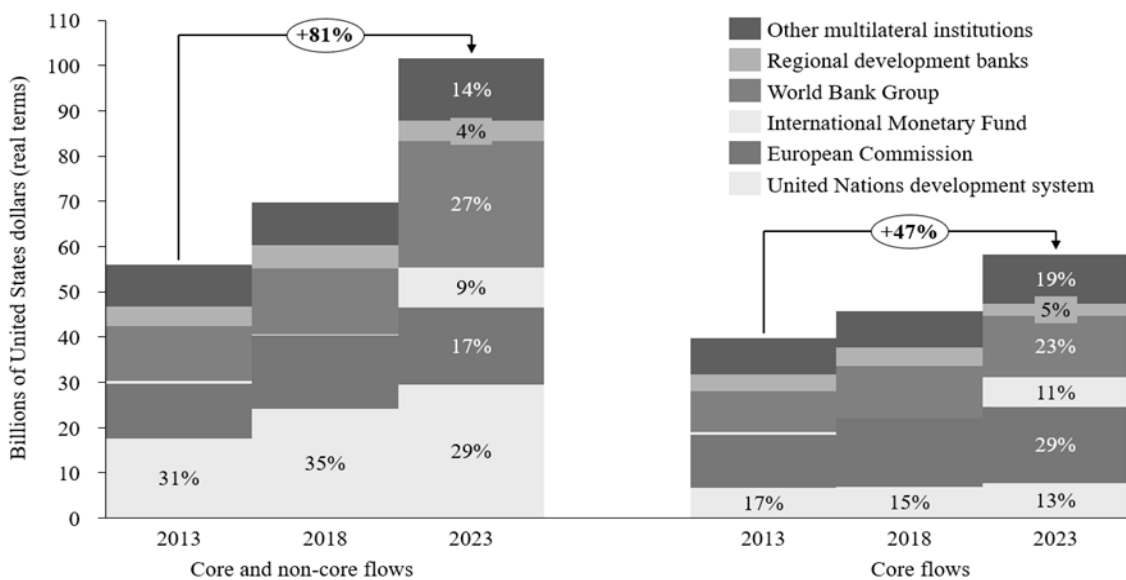
32. The European Commission contributed \$3.2 billion to the United Nations development system in 2023, making it the third largest overall contributor, after the United States and Germany. As was the case with other top contributors, total contributions from the European Commission have declined, with the contribution made in 2023 being 26 per cent lower than that made in 2020.

33. Vertical funds, which make up 6 per cent of total funding, are earmarked for a specific area of development, such as nature, climate, energy or health. Governed by steering committees comprising multilateral partners, these funds are not directly administered by the United Nations. After a decline in the previous year, contributions through these funds rebounded in 2023 to the level reached in 2020.

## E. Broader multilateral picture

34. The multilateral system of development assistance has grown rapidly, both in terms of the number of channels through which aid is directed and the volume of flows. In 2023, 45 per cent of total official development assistance was channelled through multilateral organizations, up from 37 per cent in 2010.<sup>8</sup> At the same time, the United Nations development system received a shrinking share of multilateral development funding, less than 29 per cent in 2023, compared with 34 per cent in 2018. The United Nations development system was the only channel that received fewer core resources than non-core resources, with the share of core resources standing at just 13 per cent of multilateral contributions to the United Nations in 2023 (see figure 14).

Figure 14  
Main channels of multilateral aid, core and non-core flows, 2013–2023



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

## III. Use of resources

### A. Overall resource allocation

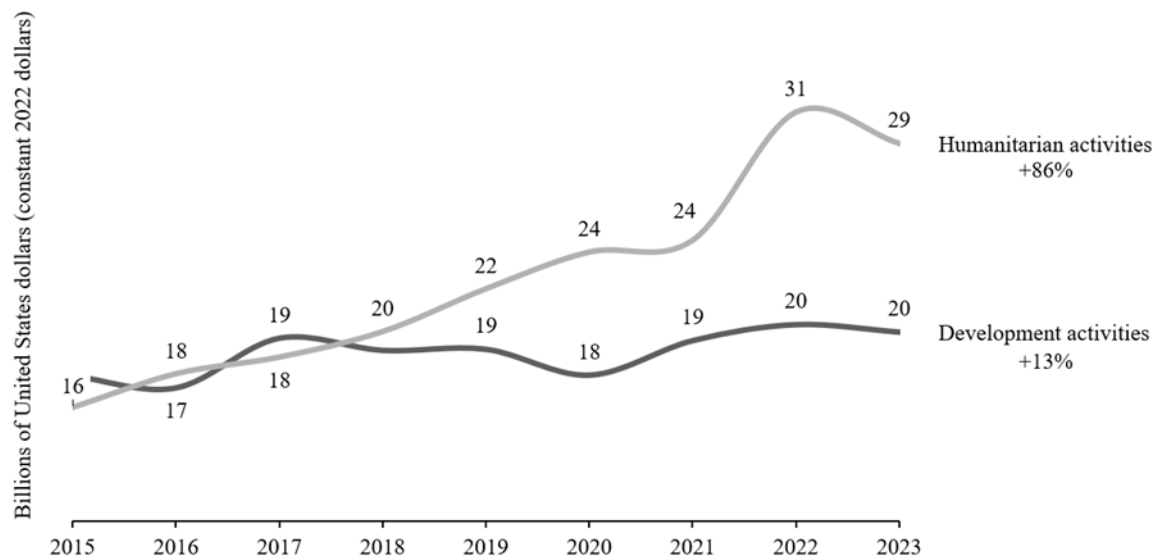
35. The United Nations development system allocated \$51.4 billion to development and humanitarian operational activities in 2023. This was a decrease of 4 per cent from 2022, in real terms, and the first time that total spending had declined since the adoption of the 2030 Agenda. The decline could be attributed mostly to the resources allocated to humanitarian activities, which decreased by 5 per cent, while spending on development activities declined by 2 per cent. The resources allocated to humanitarian assistance, at \$30.8 billion, represented 60 per cent of total allocations, with development assistance accounting for the remaining 39 per cent of the total spending. Since 2015, the resources allocated to development and humanitarian activities have increased by \$16 billion in real terms, with humanitarian assistance accounting for the vast majority (86 per cent) of this increase, far surpassing the slower growth in development spending (see figure 15).

<sup>8</sup> Organisation for Economic Co-operation and Development (OECD), *Multilateral Development Finance 2024* (Paris, 2024).

36. These two forms of assistance made up three quarters of the \$68.5 billion in total United Nations spending in 2023, an increase of 3 percentage points from 2020. Spending on the United Nations global agenda and peace operations each accounted for 12 to 13 per cent of the 2023 total.

Figure 15

**United Nations development system resource allocation by type of activity, 2015–2023**

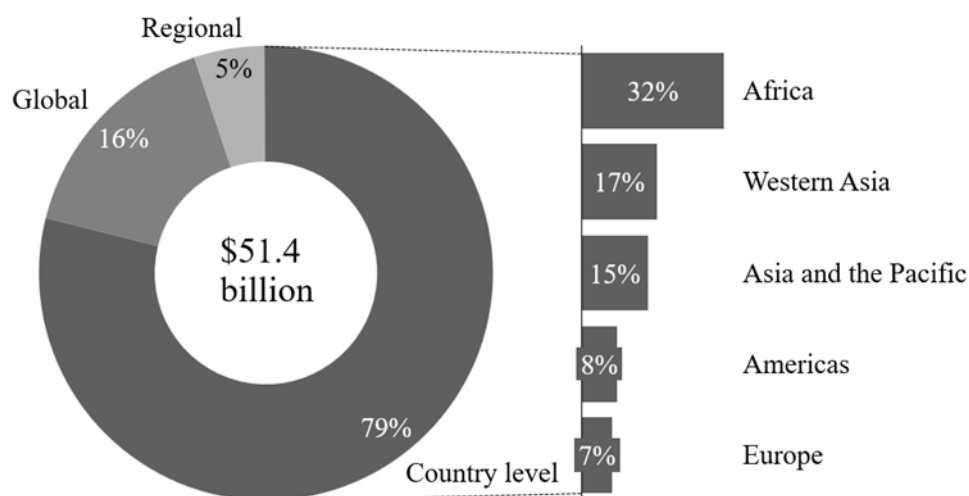


Source: CEB, 2025.

37. While 79 per cent of all expenditure on operational activities in 2023 was incurred at the country level, another 5 per cent concerned regional activities and the remainder funded global activities, including global programmes and headquarters activities, as well as activities that could not be attributed to a specific country or region (see figure 16).

Figure 16

**High-level breakdown of expenditures on operational activities in 2023**

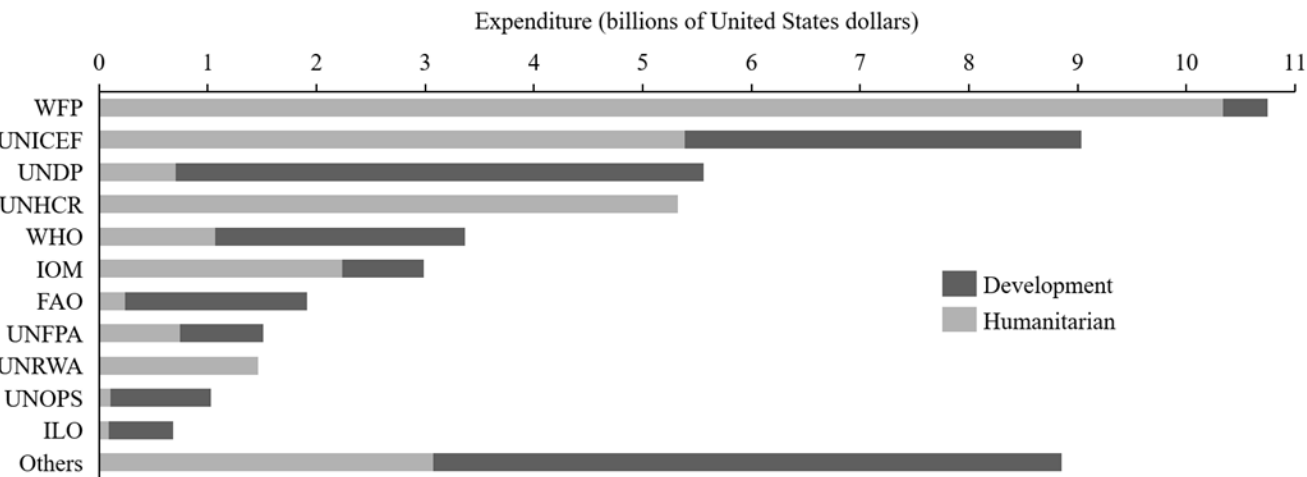


Source: CEB, 2025.

38. The region for which operational activity spending was largest was Africa, at nearly \$17 billion, a 14 per cent increase from 2020, accounting for 32 per cent of total spending in 2023. Two thirds of total expenditure for operational activities in Africa concerned humanitarian activities. Those allocations went primarily to countries in conflict or post-conflict situations or to those with humanitarian response plans in place. The top five countries in terms of resource allocation were Somalia, South Sudan, Ethiopia, the Democratic Republic of the Congo and the Sudan, which jointly accounted for 42 per cent of total expenditures in Africa.

39. Figure 17 shows the 11 United Nations development system entities that accounted for the largest share (83 per cent) of total United Nations development system expenditures in 2023, with the top 5 entities accounting for over two thirds of total spending. Since 2020, spending on operational activities for development has increased by \$11 billion, with nearly half of that increase attributable to rising spending by the World Food Programme and the United Nations Children's Fund.

Figure 17  
**Development and humanitarian expenditures by entity, 2023**



Source: CEB, 2025.  
Abbreviations: FAO, Food and Agriculture Organization of the United Nations; ILO, International Labour Organization; IOM, International Organization for Migration; UNDP, United Nations Development Programme; UNFPA, United Nations Population Fund; UNHCR, Office of the United Nations High Commissioner for Refugees; UNICEF, United Nations Children's Fund; UNOPS, United Nations Office for Project Services; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; WFP, World Food Programme; WHO, World Health Organization.

**B. Sustainable Development Goal resource allocation**

40. Recent improvements in United Nations system-wide financial reporting can provide greater insights into the resources allocated to supporting the achievement of the 2030 Agenda and different Sustainable Development Goals. In 2024, for the second consecutive year, all United Nations entities tracked activities and expenditure against the Sustainable Development Goals.<sup>9</sup> According to the most recent 2023 figures, the highest spending occurred in support of Goals 2 (End hunger, achieve food security and improved nutrition and promote sustainable agriculture) and 16 (Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at

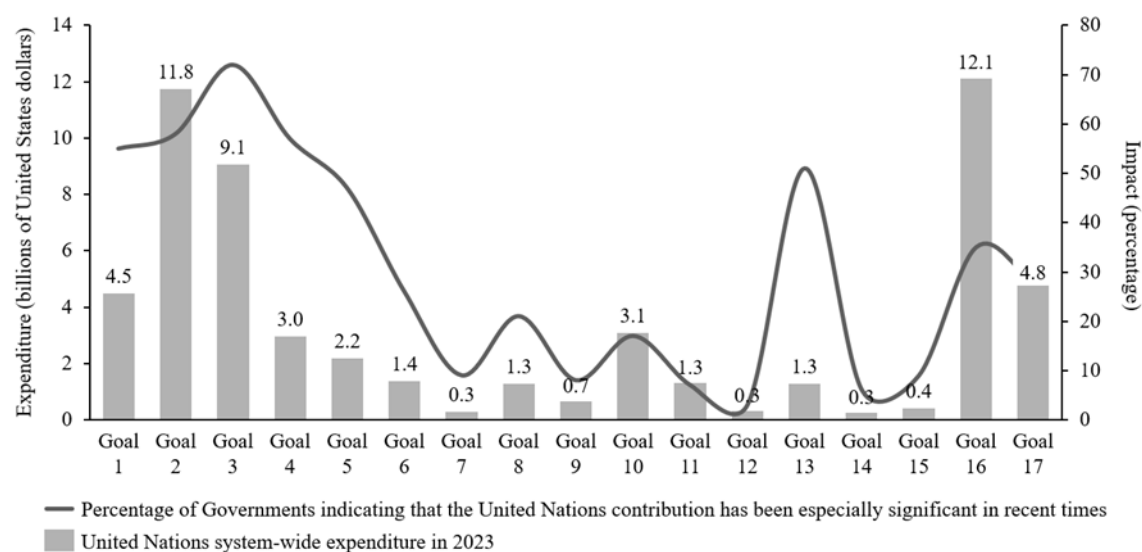
<sup>9</sup> Data on 2024 will be available at the end of 2025.



all levels), with over \$11 billion spent on each Goal (see figure 18). Over \$9 billion was allocated to health-related activities under Goal 3. The largest increases in spending between 2022 and 2023 concerned Goal 5, on achieving gender equality and empowering all women and girls (up 17 per cent), and Goal 4, on ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all (up 15 per cent). Government responses to surveys on the high-impact areas of United Nations country support showed a similar pattern across various Goals. More Governments recognized United Nations support for Goals 2 and 3, which corresponded with high spending on these Goals.

41. Expenditures are tagged by Sustainable Development Goal to better track allocations and investments for implementing the 2030 Agenda. The diversity in spending reflects the different resources needed for actions to accelerate each Goal. Some Goals require heavy financial investment, while others may require key policy support and actions that have lower outlays for significant support results.

Figure 18  
**Expenditures by Sustainable Development Goal, 2023**



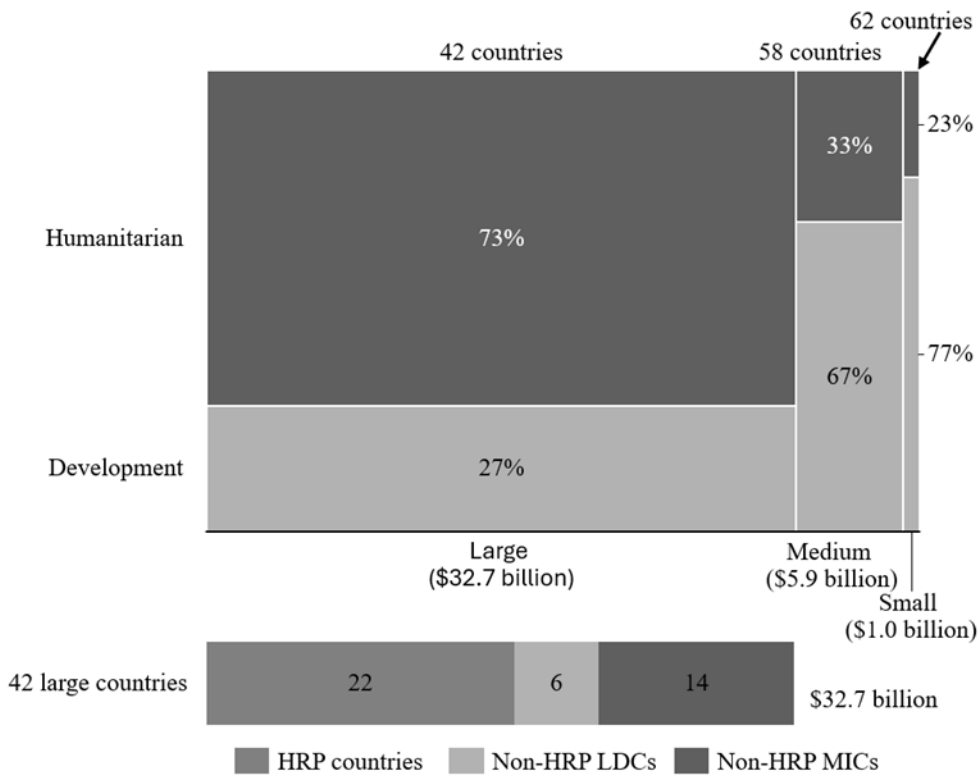
Source: CEB, 2025.

### C. Allocations to countries

42. The resources allocated for operational activities went primarily to countries responding to crises and humanitarian needs. The 13 largest programme countries accounted for half of all expenditure at the country level in 2023, most (80 per cent) of which was spent on humanitarian activities. Compared with 2020, humanitarian resource allocations increased significantly in the recently intensified conflicts in Afghanistan (377 per cent increase) and Ukraine (2,445 per cent increase), while allocations to other countries in emergency situations, including Somalia, South Sudan, Yemen and the State of Palestine, remained at high levels in the period 2020–2024.

43. For the 42 large United Nations programme countries, where spending exceeded \$200 million, nearly three quarters (73 per cent) of resources was allocated to humanitarian assistance (see figure 19). Development assistance represented 67 and 77 per cent of spending in the medium (\$50 million–\$200 million) and small (under \$50 million) programme countries, respectively.

Figure 19  
Allocation of expenditure across countries in 2023

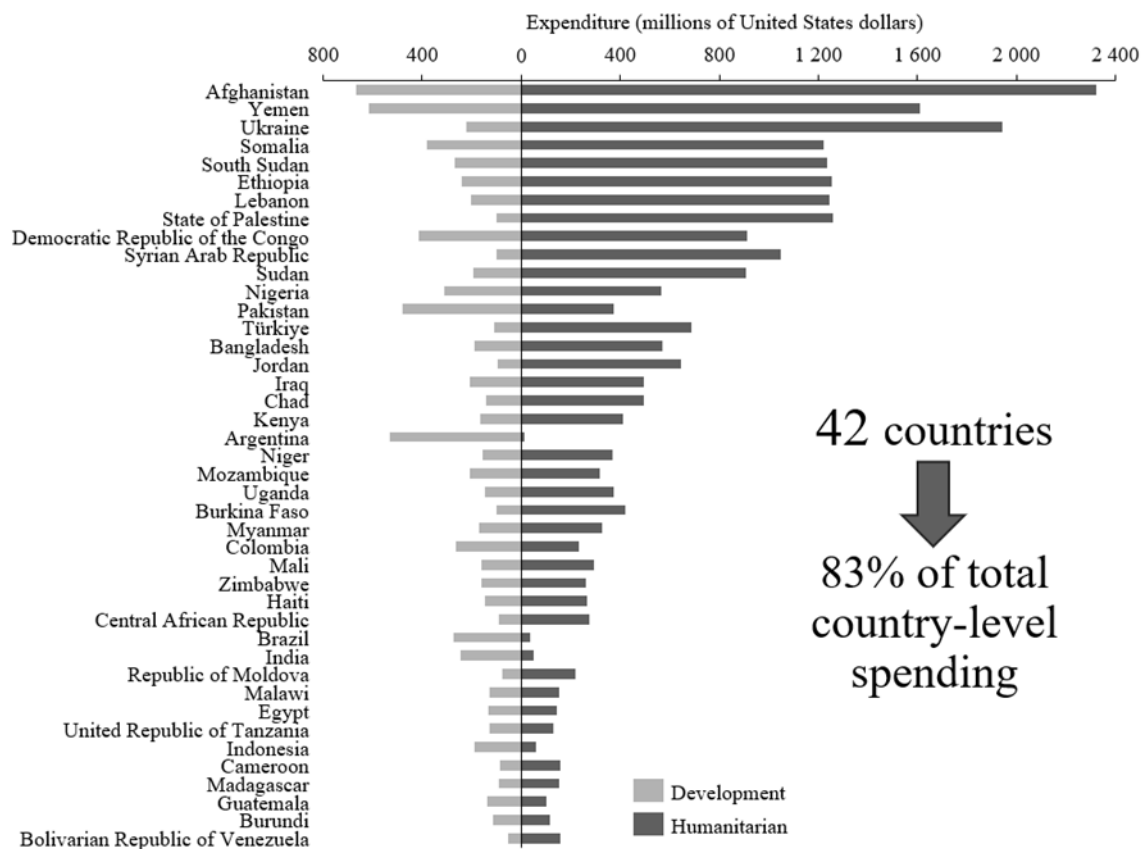


Source: CEB, 2025.

Abbreviations: HRP, humanitarian response plan; LDCs, least developed countries; MICs, middle-income countries.

44. The 42 largest programme countries that, together, accounted for 83 per cent of all development system spending are shown in figure 20. They accounted not only for the vast majority (89 per cent) of all country-level spending on humanitarian activities but also for the bulk (64 per cent) of total development spending. More than half (22 out of 42) of these large programme countries are facing humanitarian emergencies and have a humanitarian response plan. Effective use of these resources is grounded in strong coordination and collaboration across United Nations humanitarian-development-peace interventions supporting country crisis responses.

Figure 20  
Countries where expenditures exceeded \$200 million in 2023



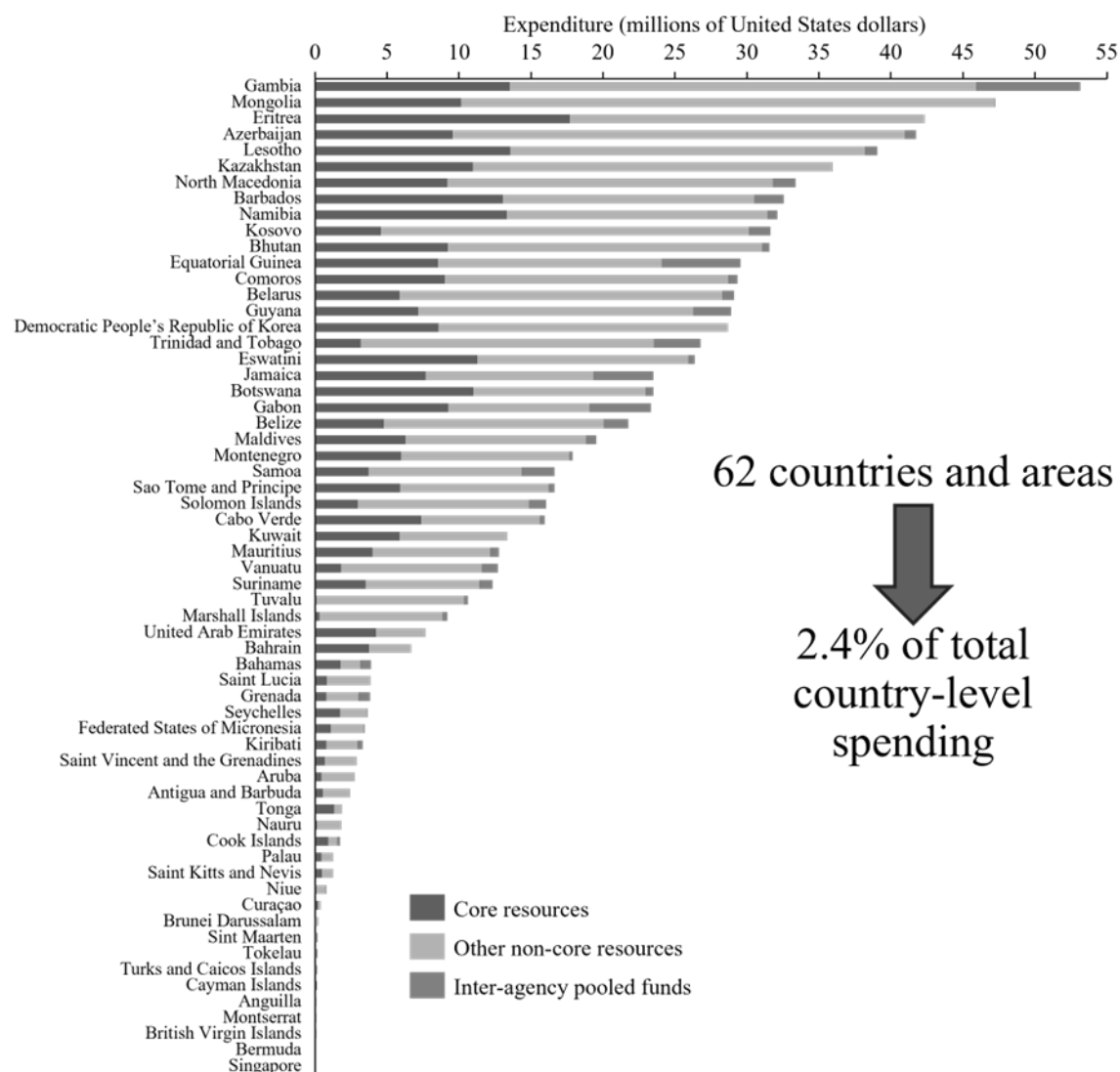
Source: CEB, 2025.

45. There is a growing trend of fragmentation in United Nations development system spending. Overall, the resources spent in programme countries more than doubled between 2010 and 2022, but the average size of projects decreased by 6 per cent.<sup>10</sup> Fragmentation of resources is a particular concern in small programme countries, where allocations are small and there are often several United Nations entities present. Together, the 62 countries and areas where total United Nations spending is under \$50 million annually, categorized as small programme countries, accounted for only 2.4 per cent of total expenditure for operational activities for development in 2023.

46. Higher proportions of core resources and flexible funding from inter-agency pooled funds can help to reduce the negative effects of fragmentation by pooling resources. Figure 21 shows the types of resources spent in the 62 countries and areas with the smallest programmes, most of which are small island developing States. In 2023, 27 per cent of resources spent in those countries and areas were core resources, a decline of 3 percentage points compared with the previous year. Nonetheless, this share is significantly above the global average of 13 per cent, which is important for minimizing fragmentation levels when resources are scarce. Another 5 per cent of resources allocated to these small programme countries and areas came through inter-agency pooled funds, offering some additional flexibility and coherence.

<sup>10</sup> OECD, *Multilateral Development Finance 2024*.

Figure 21  
**Countries and areas in which expenditure was less than \$50 million in 2023, by type of resource**



Source: CEB, 2025.

Note: References to Kosovo shall be understood to be in the context of Security Council resolution 1244 (1999).

## D. Allocation of resources to countries in special situations

47. Countries in special situations confront specific challenges and require support to navigate foreseen and unforeseen risks. The least developed countries, landlocked developing countries and small island developing States are 100 vulnerable countries<sup>11</sup> that are dealing with unique challenges. In 2023, \$22.6 billion, or 57 per cent of all country-level spending on United Nations operational activities for development, was spent in these countries, the same share as in 2020 (see table below).

<sup>11</sup> It should be noted that some countries are included in two of these country groups.

## Expenditures on operational activities by country group

Country group	Number of countries	Total 2023 expenditure (billions of United States dollars)	Expenditure as a share of the total at the country level (percentage)	Three-year trend in expenditure in real terms (percentage)	Share of total development expenses used with core funding (percentage)	2023 development share of total (percentage)
Least developed countries	44	20.4	50.3	+20	20.1	30
Small island developing States	52	1.3	3.3	+32	22.0	67
Landlocked developing countries	32	11.5	28.4	+34	21.0	30
Africa	54	16.6	40.8	+14	24.3	33
Middle-income countries	108	20.8	51.2	+18	19.4	41
Countries with complex emergencies	24	21.8	53.7	n/a	15.1	24
All programme country Governments	162	39.6	90	+19	19.2	34

Source: CEB, 2025.

Note: Country groups shown in the table are not mutually exclusive. Different categories may contain the same country, for example where a least developed country may also be a landlocked developing country.

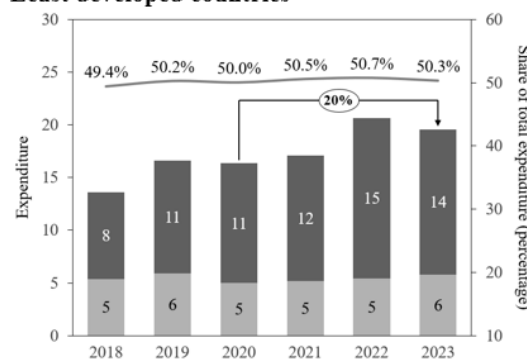
48. Strong growth in expenditure in the least developed countries since 2018 has been largely attributed to a surge in humanitarian activities, although this was reversed in 2023, when the net fall-off in total spending was due to a decrease in spending on humanitarian activities (down \$0.9 billion), partially offset by an increase in development activities (up \$0.6 billion) (see figure 22).

Figure 22

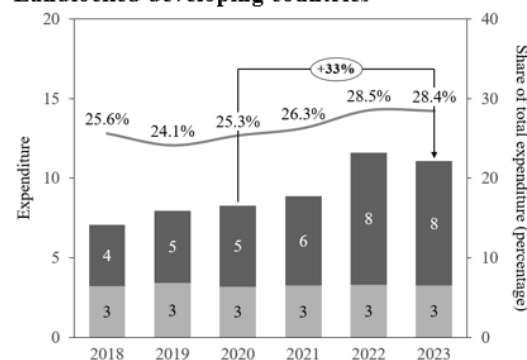
### Volume and percentage share of resource allocation in country groups, 2018–2023

(Billions of constant 2022 United States dollars)

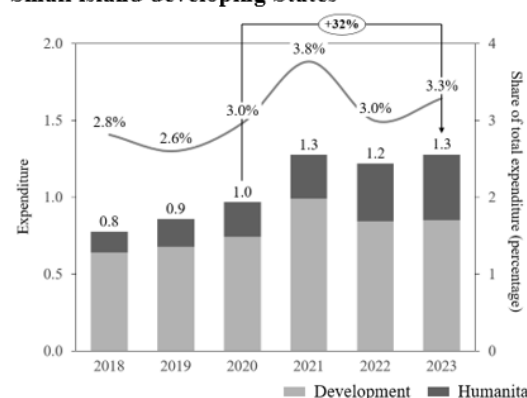
#### Least developed countries



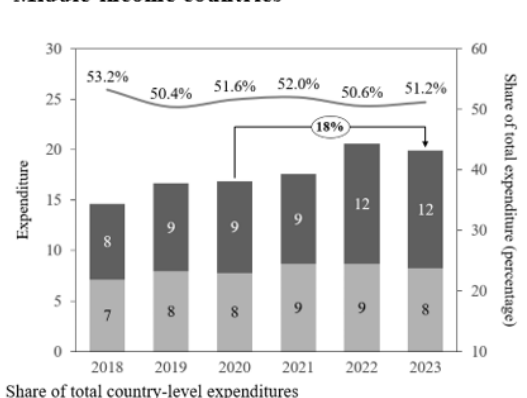
#### Landlocked developing countries



#### Small island developing States



#### Middle-income countries



Source: CEB, 2025.

Note: Totals are shown by category and are not mutually exclusive. Different categories may contain the same country, for example where a least developed country may also be a landlocked developing country.

49. Since 2020, expenditure on operational activities in landlocked developing countries has grown by 34 per cent, the most of any country group. This group of countries now accounts for 28.4 per cent of total country-level expenditure. The increase was driven by higher humanitarian spending, up 64 per cent since 2020, compared with a 10 per cent rise in development spending.

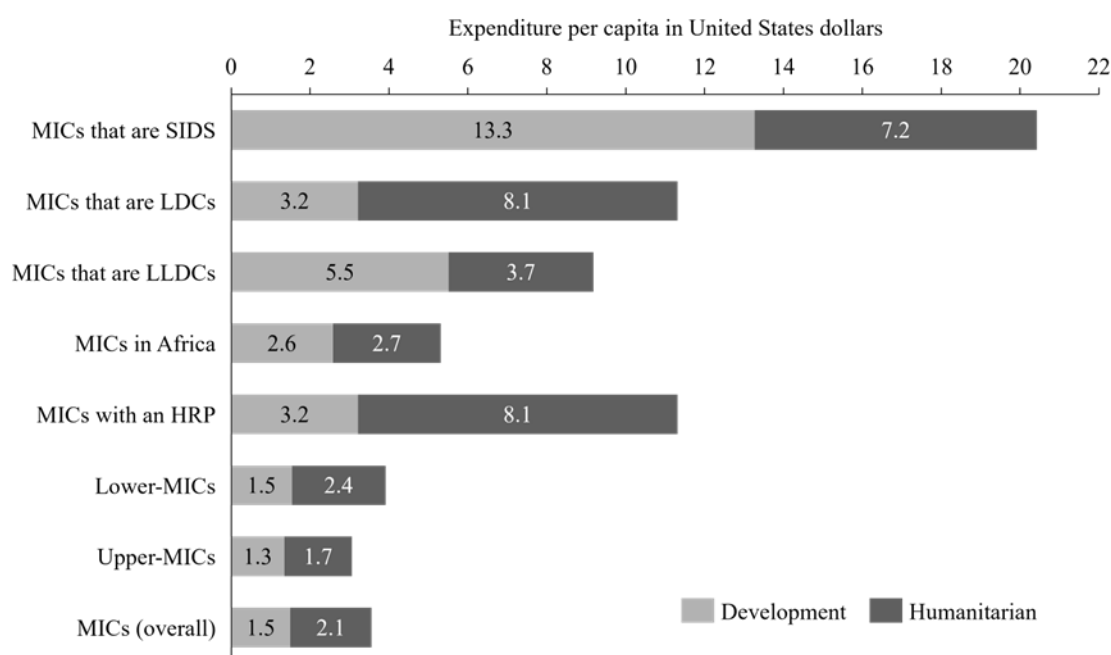
50. United Nations operational activities were also scaled up in small island developing States, growing by 32 per cent in financial terms since 2020. This increase could be attributed largely to a doubling in spending on humanitarian activities. Still, development assistance accounted for two thirds of total resources, making this the only group of countries where development exceeded humanitarian spending. In 2023, 22 per cent of the development resources spent in small island developing States were core resources. This was one of the highest shares of any country grouping.

51. Overall spending in middle-income countries accounted for 51 per cent of total country-level expenditure in 2023, having grown by 18 per cent in real terms since 2020. This category encompasses a diverse set of 108 countries, including overlapping groupings of 20 least developed countries, 20 landlocked developing countries, 27 small island developing States and 10 countries with a humanitarian response plan.

52. Overall expenditure on middle-income countries masks significant variation in spending, which is skewed upward by those middle-income countries that also belong to other country groups (see figure 23). Per capita spending is significantly lower for middle-income countries that are not included in groups of countries in special situations or complex settings or that are not in Africa.

Figure 23

**Expenditure per capita in middle-income countries, 2023**



Source: CEB, 2025.

Abbreviations: HRP, humanitarian response plan; LDCs, least developed countries; LLDCs, landlocked developing countries; MICs, middle-income countries; SIDS, small island developing States.

## IV. Transparency and accountability of funding flows

53. Financially contributing Governments have emphasized that the lack of sufficient visibility of spending outcomes is a significant disincentive with regard to core contributions, compared with the links to results that are clearly visible in the case of tightly earmarked funding. The new quadrennial comprehensive policy review outlines the need to enhance accountability and transparency in funding, in order to incentivize contributions by donor countries. Through the funding compact, United Nations Sustainable Development Group entities have committed to demonstrating more clearly their contribution towards the achievement of the Sustainable Development Goals.

54. In 2024, 52 per cent of United Nations country teams reported against common indicators on their contribution to advancing the Sustainable Development Goals, compared with only 15 per cent in 2022, yet far short of the number of country teams expected to report on them by 2028. On a more positive note, 91 per cent of United Nations country teams had an operational joint workplan for their Cooperation Framework, comparing activities to outcomes, which was published on the UN-Info platform (up from 74 per cent in 2023).

55. Annual United Nations country team results reports, produced by all country teams since 2023, are a key accountability tool for programme countries. Governments have recognized the improvements in report quality, highlighting links between Cooperation Framework outcomes and national development results.

56. Country-level funding frameworks, which are another transparency tool, provide a clear overview of the funding mix and resource gaps for delivering on the United Nations Sustainable Development Cooperation Framework. By the end of 2024, 91 per cent of United Nations country teams had a fully operational funding framework that was updated annually, compared with 68 per cent two years earlier.

57. At the global level, improvements in the United Nations system-wide reporting of funding data to the United Nations System Chief Executives Board for Coordination, which was the primary source of information for the present report, have provided stakeholders with a clearer snapshot of financial resources across Sustainable Development Goals and geographical locations and enabled them to examine in detail data separated into development, humanitarian, peace and global agenda-related interventions. This included having system-wide financial data that tracked the contribution of the United Nations to the achievement of gender equality and the empowerment of women, as well as its contributions to individual Goals. In 2024, 100 per cent of total United Nations expenditure was reported against either the Goals themselves or against Sustainable Development Goal targets, compared with 44 per cent in 2020. Reporting against the newest data standard on the gender equality marker was also implemented in 2024, for activity-level reporting aligned with Organisation for Economic Co-operation and Development and International Aid Transparency Initiative standards.

58. These enhancements in system-wide financial information are part of the data cube strategy for the period 2022–2025. In 2025, the Finance and Budget Network will take stock of the strategy to identify areas for continued improvement in the transparency, quality and availability of system-wide financial data. This will include exploring options for more granular reporting on earmarked contributions, to distinguish between softly earmarked and other more tightly earmarked contributions, in line with the new funding compact.

59. Under the new quadrennial comprehensive policy review, entities are urged to continue to enhance the transparency and accountability of inter-agency pooled

funding mechanisms, including by continuing the application of the gender equality marker. During the previous cycle of the quadrennial comprehensive policy review (2021–2024), significant advances in the development of common management features across inter-agency pooled funds could be observed, to which the United Nations Sustainable Development Group committed as part of the funding compact. In 2023, 77 per cent of existing development-related inter-agency pooled funds included common quality management features,<sup>12</sup> up from 61 per cent in 2020.

60. Cost-recovery policies, while rooted in technical financial and budgetary methodologies, provide institutional transparency by specifying which portions of core and non-core resources are spent on programme and non-programme activities. In 2024, 78 per cent of United Nations development system entities reported on approved cost-recovery policies and rates to their governing body, with 50 per cent of entities including actual resource amounts recovered through the support cost rate charged to non-core-funded activities. These numbers were consistent with prior years.

61. Under the quadrennial comprehensive policy review relevant governing bodies are invited to review evidence-based proposals for updated and more harmonized cost-recovery policies. In 2024, as part of a comprehensive review of the joint cost-recovery policy of the United Nations Development Programme, the United Nations Population Fund, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the joint approach to cost recovery was considered successful in terms of driving harmonization, creating a level playing field and encouraging collaboration within and beyond the United Nations system. Consequently, the Executive Boards of the four entities agreed to maintain the joint comprehensive approach, including common cost classifications and methodology.

## V. Conclusion

62. In 2024, at the Summit of the Future, world leaders reaffirmed the centrality of the Sustainable Development Goals, with the United Nations development system as a key driver. Sufficient and high-quality funding is required to implement this vision. The analysis above serves to underscore that the current funding contributed to the United Nations development system is insufficient to meet the demands of countries for support to accelerate their progress towards implementing the 2030 Agenda. There is insufficient growth in high-quality funding, along with diminishing levels of predictability and high dependence on a small number of Member States. When combined, these factors hinder the ability of the United Nations to respond agilely to calls to scale up its work and enhance its ability to deliver integrated policy support. Funding trends have become heavily influenced by the response to urgent humanitarian needs. However, with the world on the precipice of a development emergency, there is a need for investment in the development system to prevent more countries from lagging even further behind on the Sustainable Development Goals. With five years remaining for the implementation of the 2030 Agenda, the United Nations development system remains the best channel for delivering development solutions.

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<sup>12</sup> Refers to having a well-articulated strategy, including innovative features where relevant, clear theories of change, solid results-based management systems, well-functioning governance bodies supported by effective secretariats, and quality assurance on issues relating to United Nations norms and values; risk management systems and strategies; operational effectiveness/reporting/visibility/transparency standards; and planning and funding for joint and system-wide evaluations that meet United Nations Evaluation Group norms and standards.