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### **Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency**

## **Budgetary and financial situation of the organizations of the United Nations system**

### **Note by the Secretary-General**

The Secretary-General has the honour to transmit to the General Assembly the report of the United Nations System Chief Executives Board for Coordination on the budgetary and financial situation of the organizations of the United Nations system, submitted pursuant to Assembly resolution [63/311](#) and decision 69/551.



## Statistical report of the United Nations System Chief Executives Board for Coordination on the budgetary and financial situation of the organizations of the United Nations system

### *Summary*

The present statistical report of the United Nations System Chief Executives Board for Coordination (CEB) on the budgetary and financial situation of the organizations of the United Nations system is submitted pursuant to General Assembly resolution [63/311](#) on system-wide coherence, in which the Assembly requested the Secretary-General to create a central repository of information on operational activities for development, including disaggregated statistics on all funding sources and expenditures, building on the comprehensive statistical analysis of the financing of operational activities for development, and to ensure appropriate and user-friendly online access and regular updating of the information contained therein. In addition, in its resolution [71/243](#), the Assembly requested the Secretary-General to continue to strengthen the analytical quality of system-wide reporting on funding for the United Nations operational activities for development, aligned with the Sustainable Development Goals, and in that regard called for the publication of timely, reliable, verifiable and comparable system-wide and entity-level data.

The CEB secretariat has worked to enhance the content of the report, in particular by introducing, in 2018, the data standards for United Nations system-wide reporting of financial data, the result of an ongoing joint initiative of the CEB High-level Committee on Management and the United Nations Sustainable Development Group, to strengthen the analytical quality of system-wide reporting on financial data. The data in the present report cover the period from 2017 to 2023, with a focus on revenues and expenses for the biennium 2022–2023.

The present report contains a United Nations system-wide presentation of revenues, expenses, approved budgets, allocation of expenses to the Sustainable Development Goals, collection of assessed contributions and working capital funds, in line with the International Public Sector Accounting Standards, as well as a table on total expenses for 2022–2023 by main functional area of the United Nations system. Those categories allow the CEB secretariat to collect the financial data used by the Department of Economic and Social Affairs of the Secretariat in its report on operational activities for development, thereby reducing the reporting burden on organizations.

The present report and the corresponding analysis of the figures presented, including a snapshot on the distribution of extrabudgetary resources by country, organization and donor type, are also available on the CEB website ([www.unsceb.org](http://www.unsceb.org)) and represent the response of the CEB secretariat to General Assembly resolutions [63/311](#) and [71/243](#) and decision [69/551](#).

## I. Introduction

1. The present report is the eighteenth of its kind to be presented by the United Nations System Chief Executives Board for Coordination (CEB).

## II. Improving transparency, comparability and comprehensiveness

2. The CEB secretariat has worked continuously to enhance the structure and content of the report. Most notably, in recent years, the CEB High-level Committee on Management pioneered a joint initiative with the United Nations Sustainable Development Group to address the call to strengthen the analytical quality of system-wide reporting on financial data, leading to the development of a set of data standards for United Nations system-wide reporting of financial data. The initiative responded to the request for the publication of timely, reliable, verifiable and comparable system-wide and entity-level data, as called for by Member States in resolution [71/243](#). The data standards were approved by the High-level Committee on Management and the United Nations Sustainable Development Group in October and November 2018, respectively, and came into effect on 1 January 2019. The ongoing initiative is guided by an updated data cube strategy for the period 2022–2025, as approved by the CEB High-level Committee on Management in December 2021.

3. The present report contains several additional analytical features. The section on expenses includes a new table and figure reflecting total expenses across the United Nations system by Sustainable Development Goal. In addition, an analytical narrative has been included after some of the tables. Finally, several of the tables with large volumes of data that were previously contained only in a static format in the report are now available electronically in Excel format on the CEB website to facilitate easier analysis.

### A. Revenue reporting

4. The organizations of the United Nations system have a wide range of funding models and terminologies. The assessed organizations are funded through a mandatory scale of payments approved by the appropriate governing body. Additional contributions to the assessed organizations are deemed to be voluntary. For the non-assessed (or voluntary) organizations, all funding is voluntary.

5. The present report presents the total revenues of United Nations organizations by type of funding. The four common types of funding are:

- Assessed contributions
- Voluntary core (unearmarked) contributions
- Voluntary non-core (earmarked) contributions
- Revenue from other activities

The figures herein are also found in the financial statements of the individual organizations and have been converted, as needed, into United States dollars for the sake of comparability.

## **B. Expense reporting**

6. In results-based models, all funding received, regardless of its accounting definition, is for the work of the organization. Total expenses are presented against the four primary functions carried out by the United Nations system organizations:

- Development assistance
- Humanitarian assistance
- Peace operations
- Global agenda and specialized assistance

## **C. Budget reporting**

7. For many organizations, the concept of the regular budget, funded either by assessments or by voluntary funds, remains valid. However, in the present model, some organizations report only administrative expenses in their regular budget, while others report total expenses (see notes to table 1). The governing bodies of an increasing number of organizations are now approving a total funding envelope, based on a strategic plan that may include all funding sources. Against these varying definitions, budget figures have been presented in the traditional format with the appropriate notes.

## **D. Requirements of the International Public Sector Accounting Standards**

8. All United Nations organizations had implemented the International Public Sector Accounting Standards prior to or during the 2014–2015 reporting period, with the exception of the International Fund for Agricultural Development, which prepares its financial statements in accordance with the International Financial Reporting Standards.

# **III. Financial statistics of the United Nations system**

9. The tables in the report are grouped under the following five subject headings:

- (a) Approved budgets (table 1);
- (b) Revenues (tables 2–2D);
- (c) Expenses (tables 3–3B);
- (d) Assessments (tables 4–7);
- (e) Working capital funds (table 8).

## **A. Approved budgets (2018–2023)**

**Table 1: Approved budgets (2018–2023).** Table 1 shows the regular budgets of organizations for 2018–2023. In this context, regular budgets are traditionally equated with regular resources plus any approved expenditures from extrabudgetary sources, if approved by the governing body. As noted previously, some organizations report total approved expenditures as their approved budget.

## B. Revenues

**Table 2: Total revenue by organization (2022–2023).** This table reflects the four major categories of revenue received by United Nations organizations, namely:

- Assessed contributions
- Voluntary core (unearmarked) contributions
- Voluntary non-core (earmarked) contributions
- Revenue from other activities

**Table 2A: Voluntary non-core (earmarked) contributions, by organization and funding country/area (2020–2023).** This table contains a summary of the voluntary non-core contributions received by United Nations system organizations from countries and areas. To improve analysis and functionality for readers, given the large volume of data in this table, the table is now available in electronic format on the CEB secretariat website (see <https://unsceb.org/voluntary-non-core-earmarked-contributions-organization-and-funding-countryarea>).

**Table 2B: Voluntary non-core (earmarked) contributions received from certain non-member State contributors, by organization (2022–2023).** This table covers the total revenues received by United Nations system organizations from defined categories of non-State contributors. Data are broken down into four categories:

- Revenue from the European Commission and its agencies
- Revenue from organizations of the United Nations system
- Revenue from international financial institutions such as the World Bank and regional development banks
- Revenue from foundations, corporations, national committees and other civil society organizations

**Table 2C: Voluntary non-core (earmarked) contributions (2018–2023).** This comparison table shows the total voluntary non-core (earmarked) contributions by organization.

**Table 2D: Contributions in kind (2017–2023).** This table covers total contributions in kind, by organization.

## C. Expenses

**Table 3: Total expenses by organization and function (2022–2023).** This table shows expenses for 2022–2023 by primary function. The use of such categories allows CEB to also collect financial data for use by the Department of Economic and Social Affairs in its report on operational activities for development, thus reducing the reporting burden on organizations. The categories, which are also intended to increase comparability and transparency, include:

- Development assistance
- Humanitarian assistance
- Peace operations
- Global agenda and specialized assistance

**Table 3A: Total expenses by organization (2018–2023).** This comparison table shows total expenses, from all funding sources, for each organization for the period.

**Table 3B and figure: Total expenses by Sustainable Development Goal (2023).** Table 3B and the figure have been included for the first time in the present report, and show total expenses, from all funding sources, across all organizations, by Sustainable Development Goal.

## D. Assessments

**Table 4: Total assessed contributions by organization (2017–2023).** This table shows the total assessments payable by members of organizations under approved regular budgets.

**Table 5: Percentage assessments by organization (2022–2023).** This table shows, for each of the organizations that collect assessed contributions against an approved scale, the percentage amounts of the assessed contributions payable for 2022 and 2023. To improve analysis and functionality for readers, given the large volume of data in this table, the table is now available in electronic format on the CEB secretariat website (see <https://unsceb.org/percentage-assessments-organization>).

**Table 6: Assessments voted, assessments received for current year and prior years' assessments received (2022–2023).** This table shows, for each of the members of the organizations collecting an assessed contribution, the assessments payable and the amounts collected in relation to current assessments for 2022 and 2023 and arrears collected during that period. To improve analysis and functionality for readers, given the large volume of data in this table, the table is now available in electronic format on the CEB secretariat website (see <https://unsceb.org/assessments-voted-assessments-received-current-year-and-prior-years-assessments-received>).

**Table 7: Collection of assessed contributions (2022–2023).** This table shows the percentage of the current year's assessed contributions that were collected as at 30 June and as at 31 December (fiscal year end) for 2022 and 2023. The table also shows, by organization, the total amount of all assessed contributions that remained outstanding at the end of each fiscal year.

## E. Working capital funds

**Table 8: Working capital funds by organization at year-end (2022–2023).** Many organizations have an amount of cash reserves mandated by their governing body to be held in case of funding fluctuations resulting from, among other things, foreign exchange impacts and funding changes. These can take the form of a liquidity policy, a working capital fund or other mechanism. Where such mechanisms exist, organizations have reported their value for 2022 and 2023. To improve comparability, the amounts are presented as a percentage of available resources, which are defined as the sum of all revenue types for which the use is not specified.

## Abbreviations

CTBTO	Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
IARC	International Agency for Research on Cancer
ICAO	International Civil Aviation Organization
ICC	International Criminal Court
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
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
OPCW	Organisation for the Prohibition of Chemical Weapons
PAHO	Pan American Health Organization
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCCD	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
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
UNICRI	United Nations Interregional Crime and Justice Research Institute
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees

UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNITAR	United Nations Institute for Training and Research
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSSC	United Nations System Staff College
UNU	United Nations University
UNV	United Nations Volunteers programme
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UN Tourism	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Trade Organization



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## Glossary

### A. Revenue categories

#### Assessed contributions

This category reflects contributions received as an assessment, a contributory unit or other payment scheme mandated in a convention or other basic instrument of an organization.

#### Voluntary core (unearmarked) contributions

This category reflects contributions received by the organization in support of its mandate or programme for which no specific use is required by the donor.

#### Voluntary non-core (earmarked) contributions

This category reflects all revenues received by an organization for which the nature and the use of the funds are specified. Generally, each contribution will have an individual reporting requirement.

#### Revenue from other activities

This category reflects all other revenue recorded by the organization that is not considered a contribution under the organization's accounting policies. Such revenue can include investment revenue and exchange rate gains.

### B. Expense functions

#### Development assistance

This reflects activities of the United Nations funds, programmes and agencies that are specifically aimed at promoting the sustainable development of programming countries. Development assistance differs from humanitarian assistance in that the focus is on long-term impacts.

#### Humanitarian assistance

This reflects the assistance provided by the United Nations system for humanitarian purposes, typically in response to natural or human-caused disasters and with a short-term focus. The primary objective of humanitarian aid is to save lives, alleviate suffering and maintain human dignity.

#### Peace operations

This reflects activities involving the deployment of civilian, police and military personnel meant to help countries torn by conflict to create conditions for lasting peace.

#### Global agenda and specialized assistance

This category reflects a wide range of activities that do not fit into the descriptions above. It includes activities that: (a) address global and regional challenges without a direct link to development assistance, humanitarian assistance or peace operations; or (b) support sustainable development with a focus on long-term impacts in non-United Nations programming countries.

## C. Methodologies

### Calculation of United States dollar amounts

For most United Nations organizations, the United States dollar is the functional currency. For organizations that report in a currency other than the United States dollar in their financial statements, their reported amounts were converted using the year-end United Nations operational rate of exchange. As a result, all foreign exchange conversions used the same methodology for improved comparability and transparency.

The following agencies do not keep all their accounts in United States dollars:

- Euro accounts: IAEA, IARC, ICC, ITLOS, OPCW, UNIDO and UN Tourism
- Canadian dollar accounts: ICAO
- Pound sterling accounts: IMO
- Swiss franc accounts: ILO, ITU, UPU, WIPO, WMO and WTO

**Table 1**  
**Approved budgets (2018–2023)**

(United States dollars)

<i>Organization</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
United Nations	2 875 708 000	3 063 301 000	3 073 830 500	3 224 724 000	3 276 407 000	3 396 308 300
United Nations peacekeeping	7 497 550 000	7 158 917 000	6 811 504 000	6 823 058 000	6 446 287 000	6 467 981 100
CTBTO	160 862 066	176 911 998	169 181 722	199 261 463	186 851 345	216 030 954
FAO	500 317 500	500 317 500	500 317 500	500 317 500	500 317 500	500 317 500
IAEA	422 989 503	418 716 694	466 948 546	438 878 547	415 902 023	460 500 555
IARC	25 014 073	24 818 599	26 829 142	25 294 032	23 869 593	25 480 334
ICAO	73 163 370	79 864 782	80 838 811	83 486 339	82 932 891	88 727 824
ICC	168 300 799	165 329 464	183 074 356	168 284 772	164 914 803	192 268 923
IFAD	167 035 000	180 400 000	171 968 000	179 280 000	179 280 000	188 181 000
ILO	392 060 000	392 060 000	395 320 000	395 320 000	426 380 100	426 380 100
IMO	64 080 234	64 415 465	72 536 461	74 739 032	68 320 071	75 262 425
IOM	1 857 669 419	2 098 127 963	1 993 682 168	2 374 118 584	3 002 621 826	3 414 350 161
IRMCT	–	–	–	–	89 690 200	81 945 300
ISA	–	–	–	9 189 255	10 222 025	11 230 200
ITC	37 560 000	38 772 000	37 929 000	40 945 000	39 725 000	39 566 000
ITLOS	–	11 737 623	13 092 553	13 708 854	12 862 087	13 009 933
ITU	161 982 776	168 964 103	187 554 926	178 091 803	175 472 373	195 670 659
OPCW	76 767 870	77 778 836	87 066 000	81 432 472	75 032 548	84 338 355
PAHO	337 800 000	337 800 000	325 000 000	208 600 000	286 050 000	286 050 000
UN-Habitat	252 975 800	252 975 600	254 545 800	230 284 400	257 742 700	165 029 000
UNAIDS	140 000 000	140 000 000	140 000 000	140 000 000	146 000 000	146 000 000
UNCCD	–	–	–	9 303 987	8 606 980	8 204 642
UNCDF	14 458 300	10 141 593	11 177 108	7 647 000	10 826 452	6 826 000
UNDP	660 004 000	696 205 000	699 002 000	701 589 000	774 353 000	797 599 000
UNEP	95 513 000	693 597 000	612 287 490	125 878 000	124 925 000	100 000 000
UNESCO	283 378 000	280 600 000	283 126 682	301 759 270	274 752 907	263 640 261
UNFCCC	32 749 194	39 632 160	44 252 239	40 743 341	33 554 777	38 993 021
UNFPA	388 133 000	402 208 000	456 228 000	461 793 000	523 503 000	512 395 000
UNHCR	8 220 453 012	8 635 927 468	9 131 348 405	9 247 552 925	1 714 002 569	1 928 711 853
UNICEF	586 808 369	633 181 481	612 498 658	657 043 104	716 986 000	673 610 000
UNICRI	–	–	–	7 800 000	8 000 000	9 182 000
UNIDO	76 742 448	78 618 650	85 229 782	78 844 805	75 535 805	78 721 555
Unitaid	30 215 000	30 084 000	30 000 000	32 250 000	33 000 000	34 728 000
UNITAR	26 072 480	29 489 061	32 518 983	35 583 031	39 904 000	43 407 746
UNODC	416 485 000	388 779 140	319 955 000	341 600 922	386 732 600	420 554 990
UNOPS	89 624 000	71 118 915	70 006 681	83 665 379	104 303 159	136 886 786
UNRWA	759 309 667	749 917 946	806 467 975	806 000 000	816 790 763	848 000 000
UNSSC	13 278 918	15 370 979	13 848 434	16 416 477	20 712 116	21 896 412
UNU	76 336 000	56 057 000	50 885 000	60 031 000	68 213 000	79 100 000

Organization	2018	2019	2020	2021	2022	2023
UN-Women	403 528 000	442 510 000	472 139 000	547 826 000	556 532 000	670 514 000
UN Tourism	15 535 388	15 618 304	18 280 982	17 249 716	16 025 559	17 081 021
UPU	64 311 185	67 124 454	74 694 869	84 713 240	73 133 433	92 672 406
WFP	–	–	13 331 940 926	14 433 992 940	20 215 969 639	22 078 271 510
WHO	2 210 750 000	2 210 750 000	2 920 200 000	2 920 200 000	3 363 210 615	3 363 210 615
WIPO	364 442 298	396 329 326	418 773 477	454 121 278	417 946 159	517 665 868
WMO	66 865 957	65 298 256	76 549 264	74 512 787	73 516 901	81 264 790
WTO	199 801 317	202 260 410	223 334 088	215 523 497	213 655 363	236 172 335

Notes: The present table shows the annual amounts approved under regular budgets plus any approved supplementary estimates, except as indicated in the following notes:

- (a) The budget amounts of the following organizations represent total approved (estimated) expenditures for 2018–2023: UN-Habitat, UNAIDS, UNU, WMO and WTO.
- (b) Since 2010, UNHCR has been implementing a needs-based budget.
- (c) The IFAD budget represents the operating costs of the organization and does not include any disbursements for financing.
- (d) The figures for IMO are regular budget figures for assessment purposes only and do not include other programme funds.
- (e) The figures for IOM include the entire annual IOM budget (assessed contributions and programmes).
- (f) The UNDP approved budget refers to untied voluntary contributions to UNDP and excludes trust funds, cost-sharing contributions or any other extrabudgetary contributions; reported budget data include those of UNV.
- (g) The UNEP approved budget amount includes:
  - (i) Allocated budget of the Environment Fund;
  - (ii) Amount funded by the United Nations regular budget;
  - (iii) Approved budgets for multilateral environmental agreements and conventions;
  - (iv) Amounts of earmarked funding consumed (grants by agreements with donors).
- (h) The UNFPA approved budget refers to the institutional budget and programme activities funded from unearmarked resources.
  - (i) The UNICEF approved budget refers to the institutional budget funded from regular resources and cost recovery.
- (j) The figures for UNIDO reflect the regular budget as approved by its governing bodies. Approved budgets for extrabudgetary sources and estimated programme support costs do not constitute a part of the regular budget.
- (k) Since 2012, the figures for UNODC have included the regular budget.
- (l) The figures for UN Tourism refer to the regular budget only.
- (m) The approved budget for UNOPS represents the UNOPS management budget only and does not include funds and contributions relating to projects that it implements.
- (n) The approved budget for UNRWA represents only the approved programme budget cash.
- (o) The UNAIDS budget figure relates to the secretariat only. The budget for pass-through to co-sponsors, as approved by the UNAIDS Programme Coordinating Board as part of the UNAIDS Unified Budget, Results and Accountability Framework, is excluded from these data.
- (p) WFP has previously not reported its approved budget information, since only the programme support and administration budget was approved on an annual basis in past years. WFP reported its budget for the first time in the 2020/21 fiscal year, and the data correspond to the total final budget in statement V of the financial statements of WFP, including total approved operational needs.
- (q) The PAHO reported budget amount is less the portion provided by WHO: \$154 million; the PAHO budget is approved on a biennial basis and, for the purposes of the present report only, 50 per cent has been apportioned for each fiscal year (\$440 million). The programme budget includes assessed contributions, projected voluntary funds and estimated miscellaneous revenue. It does not include national voluntary contributions, contributions to the PAHO Revolving Fund for access to vaccines and other contributions.
- (r) The budget amount for CTBTO includes budget transfers, capital investment funds and carry-forwards from multi-year funds, and the revaluation of euro components of the 2023 programme budget on the basis of the average euro-to-United States dollar United Nations operational rate of exchange.
- (s) The Unitaid budget figure is made up of the approved operating budget as well as the approved revolving funds.
- (t) The UNFCCC budget data consist of the organization's core budget, international transaction log budget and budget for conference services contingency.
- (u) UN-Habitat revised the reported data for the period 2018–2021 in 2024 to actual approved amounts for all streams of funding.
- (v) New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC and UNSSC; from 2018: IARC, OPCW and Unitaid; from 2019: ITLOS; from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.

When considering the budgets and resource requirements of the United Nations system organizations, it is important to note that, as reflected in table 1 and the accompanying notes, there are various approaches to budgeting across the United Nations system, in accordance with the budgetary rules and procedures approved by the respective governing body of each entity. In a continued effort to increase the comprehensiveness and analytical quality of this document, consideration was given to capturing the extent to which the resources approved by governing bodies correspond to resource needs as put forward by the organizations. The information collected indicates a varied approach among United Nations system organizations, with some formally producing reports with a needs assessment or funding gap analysis, while others discuss needs and funding gaps in the context of dialogues with their respective governing bodies.

Table 2  
**Total revenue by organization (2022–2023)**

(Thousands of United States dollars)

Organization	Fiscal year 2022					Fiscal year 2023				
	Assessed contributions	Voluntary core (unearmarked) contributions	Voluntary non-core (earmarked) contributions	Revenue from other activities	Total	Assessed contributions	Voluntary core (unearmarked) contributions	Voluntary non-core (earmarked) contributions	Revenue from other activities	Total
United Nations	3 131 227	201 171	3 137 224	699 700	7 169 321	3 278 226	228 045	2 983 450	1 056 530	7 546 252
United Nations peacekeeping	6 343 524	–	338 261	87 078	6 768 863	6 493 937	–	336 258	159 482	6 989 677
CTBTO	129 775	–	4 592	3 674	138 041	132 315	–	8 336	9 869	150 521
FAO	488 537	43 868	2 311 830	10 020	2 854 255	529 759	43 716	1 814 409	10 640	2 398 524
IAEA	414 855	–	270 163	10 895	695 913	460 486	–	325 050	33 781	819 317
IARC	24 419	60	26 580	3 249	54 309	26 703	650	21 956	4 404	53 713
ICAO	83 866	–	95 495	25 423	204 784	86 954	–	128 053	33 503	248 511
ICC	161 477	–	9 251	330	171 058	187 952	–	24 375	2 799	215 125
IFAD	–	432 500	212 451	86 447	731 398	–	348 843	257 842	213 335	820 020
ILO	409 766	16 537	382 595	39 880	848 778	410 556	16 906	393 493	100 059	921 014
IMO	40 452	15 838	–	19 413	75 704	43 321	18 436	–	25 508	87 264
IOM	58 565	33 248	2 735 456	158 455	2 985 724	70 804	45 584	3 157 986	253 147	3 527 521
IRMCT	79 339	–	–	904	80 243	68 980	–	–	7 259	76 239
ISA	7 409	713	–	2 976	11 098	8 568	702	291	2 904	12 465
ITC	37 884	21 732	95 479	852	155 946	40 326	2 973	108 270	7 956	159 525
ITLOS	12 745	3 408	519	43	16 716	12 891	3 548	510	1 165	18 114
ITU	138 259	–	15 467	40 692	194 418	152 769	–	22 697	55 609	231 075
OPCW	69 999	–	14 881	3 519	88 399	68 366	–	12 123	2 807	83 296
PAHO	105 275	–	266 710	1 090 474	1 462 459	105 275	–	234 462	806 785	1 146 522
UNAIDS	–	161 529	58 816	3 968	224 313	–	153 380	61 001	8 125	222 506
UNCCD	8 607	–	11 117	114	19 838	8 205	–	9 951	2 447	20 603
UNCDF	–	14 730	183 959	3 311	202 001	–	4 858	156 242	6 501	167 601
UNDP	–	608 559	4 359 111	315 846	5 283 517	–	547 905	4 783 381	556 925	5 888 211
UNEP	210 892	105 083	591 883	21 614	929 472	217 684	79 306	557 398	96 387	950 776
UNESCO	269 823	12 831	328 209	46 676	657 539	290 504	62 170	321 600	172 463	846 738
UNFCCC	35 618	871	39 357	36 825	112 671	32 842	35	55 220	27 590	115 688

Organization	Fiscal year 2022					Fiscal year 2023				
	Assessed contributions	Voluntary core (unearmarked) contributions	Voluntary non-core (earmarked) contributions	Revenue from other activities	Total	Assessed contributions	Voluntary core (unearmarked) contributions	Voluntary non-core (earmarked) contributions	Revenue from other activities	Total
UNFPA	–	481 990	1 177 630	91 488	1 751 108	–	364 139	1 090 959	222 652	1 677 750
UN-Habitat	16 800	7 564	148 628	29 502	202 494	16 578	4 404	173 188	36 503	230 673
UNHCR	84 378	777 319	5 154 050	56 811	6 072 558	49 592	587 448	3 947 129	123 148	4 707 317
UNICEF	–	1 319 710	8 699 866	309 479	10 329 054	–	1 350 111	7 144 286	437 726	8 932 123
UNICRI	–	3 262	7 759	659	11 679	–	3 345	6 840	1 744	11 929
UNIDO	75 536	–	251 223	27 704	354 463	78 722	–	259 915	34 254	372 891
Unitaid	–	125 231	55 281	3 442	183 954	–	151 089	28 561	35 671	215 321
UNITAR	–	387	42 341	1 157	43 886	–	–	43 261	59	43 321
UNODC	33 986	4 619	368 066	12 298	418 970	34 657	3 621	410 182	69 035	517 495
UNOPS	–	–	–	1 194 094	1 194 094	–	–	–	1 280 087	1 280 087
UNRWA	–	734 147	440 319	15 761	1 190 228	–	755 648	737 316	40 420	1 533 384
UNSSC	–	5 098	14 433	295	19 826	–	5 168	16 437	1 030	22 635
UNU	–	27 669	22 071	4 446	54 186	–	21 205	32 070	64 504	117 779
UNV	–	–	29 947	8 643	38 590	–	–	38 338	7 814	46 152
UN-Women	9 392	219 522	428 073	14 079	671 065	10 474	108 631	476 203	23 749	619 056
UN Tourism	15 572	18	12 111	4 842	32 543	15 831	19	11 120	4 789	31 758
UPU	40 882	–	23 666	20 999	85 546	45 284	–	41 263	30 071	116 617
WFP	–	605 604	13 694 158	117 857	14 417 619	–	623 627	8 150 429	349 644	9 123 700
WHO	495 893	182 068	3 620 652	55 001	4 353 614	494 067	237 092	2 563 799	46 478	3 341 435
WIPO	19 074	–	9 143	513 129	541 345	21 094	–	9 858	552 777	583 728
WMO	73 549	2 026	26 046	1 282	102 903	81 301	2 240	30 023	1 004	114 567
WTO	212 477	18 680	–	2 143	233 299	234 904	–	25 945	3 484	264 333
<b>Total</b>	<b>13 339 853</b>	<b>6 187 592</b>	<b>49 714 869</b>	<b>5 197 489</b>	<b>74 439 802</b>	<b>13 809 929</b>	<b>5 774 842</b>	<b>41 011 476</b>	<b>7 024 623</b>	<b>67 620 868</b>

(Footnotes on following page)

## (Footnotes to table 2)

*Notes:*

- (a) Assessed contributions: contributions received as an assessment, a contributory unit or other mandatory funding method.
- (b) Voluntary core (unearmarked) contributions: contributions received by the organization that have not been designated for a particular purpose by the donor.
- (c) Voluntary non-core (earmarked) contributions: contributions received by the organization that are designated for a particular purpose.
- (d) Revenue from other activities: other activities can include interest income project fees and exchange gains and losses.
- (e) UNEP assessed contributions comprise regular budget allocation and assessed contributions of multilateral environmental agreements and conventions.
- (f) New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC and UNSSC; from 2018: IARC, OPCW and Unitaïd; from 2019: ITLOS; from 2020: UNV (the UNV budget is included in the total of the UNDP reported budget but have reported revenue and expenses separately); from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.
- (g) UNITAR contributions received are voluntary. More than 99 per cent are earmarked project funds and less than 1 per cent are for unearmarked purposes.
- (h) The revenue amounts reflect total revenue as reported by organizations in their respective financial statements, without adjustments for revenue or expenses associated with transfers of funding between United Nations organizations, except as indicated below:
  - (i) The United Nations eliminated \$41.2 million from its total revenue pertaining to contributions received from the multi-partner trust fund to avoid double-counting, as this amount is reported by the receiving organizations;
  - (ii) ICC excludes a non-budgetary adjustment for doubtful debt provision increase in 2023 of 2.7 million euros;
  - (iii) PAHO reported revenue in 2023 does not include \$132.9 million which is received from WHO;
  - (iv) ILO revenue reported for 2022 excludes income from the International Training Centre and voluntary contributions for subsidiary funds;
  - (v) UN-Habitat reported revenue before inter-segment eliminations;
  - (vi) UNOPS annual revenue is the sum of its total revenue and net finance income per UNOPS statement II;
  - (vii) UNEP in 2023 eliminated \$24.7 million received from the United Nations regular budget allocation.

As reflected in table 2, total United Nations system revenue in 2023 of \$67.6 billion reflects a decrease of \$7 billion, or 9 per cent, compared with the previous year. This decline in revenue comprises reductions in both voluntary core (unearmarked) and voluntary non-core (earmarked) contributions, most notably in the larger organizations with a focus on humanitarian assistance.



Table 2B

**Voluntary non-core (earmarked) contributions received from certain non-member State contributors, by organization (2022–2023)**

(Thousands of United States dollars)

Organization	European Commission		United Nations organizations		United Nations inter-agency pooled funds		World Bank and other international financial institutions		Global vertical funds, foundations, corporations and civil society	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
United Nations	96 666	81 825	528 561	235 221	–	–	10 535	4 961	315 170	343 715
United Nations peacekeeping	–	–	–	–	–	–	–	–	–	–
CTBTO	1 285	3 220	–	–	–	–	–	–	18	22
FAO	224 792	295 112	167 269	114 312	75 327	69 315	283 906	176 943	448 408	227 096
IAEA	4 450	9 385	183	–	–	–	–	–	1 849	555
IARC	7 299	2 719	673	265	–	–	–	–	7 590	7 154
ICAO	1 123	1 202	1 437	461	–	–	–	–	7 662	7 967
ICC	828	2 998	–	4	–	–	–	–	471	125
IFAD	50 989	56 833	2 529	2 294	–	–	1 523	2 000	50 762	67 194
ILO	50 531	34 833	9 373	12 745	45 921	57 835	5 343	5 838	20 366	20 852
IMO	–	–	–	–	–	–	–	–	–	–
IOM	513 611	439 403	35 215	34 097	191 276	203 058	8 914	9 451	48 341	68 492
IRMCT	–	–	–	–	–	–	–	–	–	–
ITC	66 338	62 214	(2 510)	1 029	1 290	224	565	963	1 086	8 798
ITLOS	–	–	–	–	–	–	–	–	249	269
ITU	477	1 630	1 449	2 266	–	–	–	–	5 015	2 015
OPCW	82	3 608	151	–	–	–	–	–	5	–
PAHO	16 598	15 984	4 131	7 072	2 415	2 988	788	1 193	11 073	13 468
UN-Women	37 785	45 987	22 128	17 953	85 964	94 700	9 234	(735)	57 029	18 668
UNAIDS	–	–	1 909	2 377	116	387	–	–	4 272	7 419
UNCCD	213	327	59	–	–	–	–	–	–	–
UNCDF	11 201	82 602	4 757	10 706	87 739	(39 133)	–	–	10 419	9 023
UNDP	290 079	316 774	97 302	56 568	227 269	318 991	211 638	109 628	745 684	1 442 988
UNEP	42 262	46 946	15 780	17 204	18 686	20 329	198 670	187 723	41 646	78 207
UNESCO	42 192	30 388	22 158	21 788	9 802	5 859	9 153	27 571	41 297	41 808
UNFCCC	197	4 335	–	–	–	–	–	–	8 232	5 258
UNFPA	82 140	54 006	46 180	31 705	170 008	175 596	23 100	918	45 819	29 499
UN-Habitat	33 167	20 759	21 216	(1 117)	10 499	26 246	12 525	237	19 303	44 879
UNHCR	318 199	235 691	13 500	9 978	150 968	148 654	1 578	11 907	944 615	491 147
UNICEF	376 302	559 630	50 725	69 487	421 061	354 059	863 769	980 067	2 405 958	1 897 092
UNICRI	3 915	4 399	138	(3)	–	–	–	–	(14)	401
UNIDO	38 459	48 690	2 531	4 463	5 480	6 504	74	469	125 433	96 712
Unitaid	–	–	–	–	–	–	–	–	–	125
UNITAR	687	1 820	7 855	9 557	1 333	–	1 016	717	10 113	(750)
UNODC	42 293	48 687	19 495	21 110	10 694	14 411	205	–	11 092	4 933
UNOPS	–	–	–	–	–	–	–	–	–	–

Organization	European Commission		United Nations organizations		United Nations inter-agency pooled funds		World Bank and other international financial institutions		Global vertical funds, foundations, corporations and civil society	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
UNRWA	9 560	18 339	10 155	9 688	–	–	1 749	3 220	13 680	54 838
UNSSC	–	–	13 308	15 262	–	–	10	11	–	–
UNU	486	696	1 546	5 656	–	–	–	84	6 596	3 968
UNV	–	–	10 931	–	–	–	–	–	(1 700)	1 019
UN Tourism	1	1	333	197	–	–	675	403	816	503
WFP	698 153	499 173	147 918	97 087	263 748	226 259	517 841	158 248	523 202	308 510
WHO	195 100	192 509	148 212	65 567	143 938	123 001	76 300	90 466	875 956	954 694
WIPO	–	–	–	–	–	–	–	–	29	57
WMO	1 083	1 140	520	2 205	–	–	6 170	7 767	5 347	5 028
WTO	–	75	–	4 676	–	–	–	–	–	–
<b>Total</b>	<b>3 258 542</b>	<b>3 223 935</b>	<b>1 407 118</b>	<b>881 880</b>	<b>1 923 534</b>	<b>1 809 284</b>	<b>2 245 281</b>	<b>1 780 049</b>	<b>6 812 888</b>	<b>6 263 749</b>

*Notes:*

- (a) From 2015, contributions from “Global vertical funds, foundations, corporations and civil society” include contributions from global vertical funds, some of which may have been reflected under other revenue categories in prior years.
- (b) The amounts reported as contributions from United Nations inter-agency pooled funds in the present table may be reflected in the financial statements of some organizations as multilateral funding attributed to the contributing donor rather than revenue channelled through a United Nations agency.
- (c) New organizations reporting from 2017: CTBTO and UNCDF; from 2018: IARC; from 2020: UNV; from 2021: UNICRI; and from 2022: IRMCT.

Table 2C  
**Voluntary non-core (earmarked) contributions (2018–2023)**

(Thousands of United States dollars)

<i>Organization</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
United Nations	2 897 671	2 607 191	2 708 093	3 164 689	3 137 224	2 983 450
United Nations peacekeeping	362 540	355 691	341 857	341 347	338 261	336 258
CTBTO	3 480	6 753	4 083	5 408	4 592	8 336
FAO	1 066 566	1 107 965	1 244 634	1 283 075	2 311 830	1 814 409
IAEA	239 891	225 795	295 393	275 350	270 163	325 050
IARC	18 127	16 085	18 506	15 710	26 580	21 956
ICAO	134 777	118 168	67 987	83 640	95 495	128 053
ICC	2 327	2 230	1 738	2 316	9 251	24 375
IFAD	161 088	133 739	187 445	187 895	212 451	257 842
ILO	243 196	294 242	299 348	350 130	382 595	393 493
IMO	12 037	14 995	16 527	14 226	–	–
IOM	1 767 865	1 962 131	2 016 804	2 356 505	2 735 456	3 157 986
ISA	–	–	–	–	–	291
ITC	53 032	78 238	71 960	96 719	95 479	108 270
ITLOS	–	253	503	480	519	510
ITU	18 000	17 515	12 258	14 837	15 467	22 697
OPCW	13 822	17 389	19 413	23 939	14 881	12 123
PAHO	518 279	122 782	136 813	177 631	266 710	234 462
UN-Habitat	153 571	140 505	157 645	176 405	148 628	173 188
UNAIDS	29 843	43 958	75 762	75 857	58 816	61 001
UNCCD	–	–	–	20 459	11 117	9 951
UNCDF	75 735	137 338	64 850	117 576	183 959	156 242
UNDP	4 522 898	3 778 924	5 685 959	4 380 636	4 359 111	4 783 381
UNEP	421 726	481 154	438 036	489 509	591 883	557 398
UNESCO	296 735	347 907	345 777	371 171	328 209	321 600
UNFCCC	45 976	35 486	17 195	29 728	39 357	55 220
UNFPA	876 770	991 062	851 333	1 050 290	1 177 630	1 090 959
UNHCR	3 613 808	3 380 679	4 295 634	4 118 905	5 154 050	3 947 129
UNICEF	4 867 293	5 031 006	6 120 922	6 714 087	8 699 866	7 144 285
UNICRI	–	–	–	11 887	7 759	6 840
UNIDO	92 352	164 553	151 709	189 568	251 223	259 915
Unitaid	2 526	18 718	64 405	84 872	55 281	28 561
UNITAR	19 652	36 966	33 219	55 789	42 341	43 261
UNODC	349 981	391 756	330 002	351 895	368 066	410 182
UNRISD	505	–	–	–	–	–
UNRWA	431 192	364 189	398 548	583 258	440 319	737 316
UNSSC	6 692	9 245	8 112	13 524	14 433	16 437
UNU	17 491	22 010	17 731	31 651	22 071	32 070
UNV	–	–	35 377	41 418	29 947	38 338
UN-Women	235 264	357 431	373 153	451 176	428 073	476 203

<i>Organization</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
UN Tourism	6 374	5 123	3 195	10 690	12 111	11 120
UPU	18 308	18 684	32 043	27 738	23 666	41 263
WFP	6 882 060	7 578 507	8 090 951	9 060 459	13 694 158	8 150 429
WHO	2 264 269	2 489 456	3 730 583	3 226 301	3 620 652	2 563 799
WIPO	11 758	11 142	6 534	8 873	9 143	9 858
WMO	18 295	22 129	22 800	22 693	26 046	30 023
WTO	–	–	–	–	–	25 945
<b>Total</b>	<b>32 773 769</b>	<b>32 939 091</b>	<b>38 794 837</b>	<b>40 110 314</b>	<b>49 714 869</b>	<b>41 011 475</b>

*Note:* New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC, UNRISD and UNSSC; from 2018: OPCW, Unitaïd and IARC; from 2019: ITLOS; from 2020: UNV; from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.

As indicated in table 2C, voluntary non-core (earmarked) contributions were steadily increasing until 2022. In 2023, there was a decline in United Nations system-wide revenue; however, voluntary non-core (earmarked) contributions remain by far the largest category of United Nations system revenue, representing 61 per cent of total revenue in 2023.

Table 2D  
**Contributions in kind (2017–2023)**

(Thousands of United States dollars)

<i>Organization</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
United Nations	1 436	69 133	93 679	71 965	57 445	98 530	66 461
United Nations peacekeeping	313 306	337 696	331 303	300 627	317 412	313 590	311 468
CTBTO	1 744	1 595	1 429	1 782	2 150	805	1 387
FAO	48 050	50 724	48 155	–	–	–	–
IAEA	12 216	15 035	12 499	12 760	11 080	12 056	13 986
IARC	–	1	104	–	–	286	3 099
ICAO	–	–	–	–	20 940	19 874	20 662
ICC	–	–	–	–	–	456	–
IFAD	8 512	–	–	–	–	–	–
ILO	–	7 387	5 930	–	–	–	–
IOM	7 353	6 608	5 773	5 966	7 701	16 174	19 244
ITC	2 754	2 779	2 817	3 111	3 013	2 991	3 564
ITU	–	–	3 118	–	–	–	–
UN-Habitat	57	–	–	–	1 262	201	758
UNAIDS	3 389	2 154	2 052	1 829	2 180	1 777	1 454
UNCDF	428	316	856	467	389	249	–
UNDP	16 729	15 542	14 549	96	1 644	1 411	172
UNEP	2 298	–	–	–	77	110	5
UNESCO	13 069	11 724	12 768	12 694	–	–	–
UNFPA	248	379	(613)	577	4 227	424	32
UNHCR	32 921	36 184	31 742	94 985	140 203	160 923	126 933
UNICEF	64 069	72 431	68 671	86 021	89 055	76 840	67 623
UNICRI	–	–	–	–	420	344	351
UNITAR	1 187	1 302	3 507	1 520	2 226	2 096	1 066
UNODC	1 890	1 190	1 407	1 430	979	1 170	1 390
UNRWA	23 301	26 595	23 615	27 974	–	32 644	32 826
UNU	–	–	–	–	–	–	–
UNV	–	–	–	–	657	–	–
UN-Women	1 620	1 371	1 697	–	2	–	–
UN Tourism	4 013	2 279	3 471	1 846	2 838	3 280	3 941
WFP	384 016	470 792	587 056	1 272 881	1 370 399	1 860 110	1 460 031
WHO	136 833	58 642	85 982	75 474	85 642	139 776	48 974
WMO	1 912	1 895	1 918	–	–	–	–
<b>Total</b>	<b>1 083 351</b>	<b>1 193 757</b>	<b>1 343 484</b>	<b>1 974 006</b>	<b>2 121 942</b>	<b>2 746 117</b>	<b>2 185 426</b>

*Notes:*

- (a) Not all organizations receive contributions in kind that have material value.  
 (b) New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC, UNRISD and UNSSC; from 2018: IARC, OPCW and Unitaid; from 2019: ITLOS; from 2020: UNV; from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.

Table 3  
**Total expenses by organization and function (2022–2023)**

(Thousands of United States dollars)

Organization	Fiscal year 2022					Fiscal year 2023				
	Development assistance	Humanitarian assistance	Peace operations	Global agenda and specialized assistance	Total	Development assistance	Humanitarian assistance	Peace operations	Global agenda and specialized assistance	Total
United Nations	1 419 114	2 886 924	1 346 809	1 623 745	7 276 592	1 252 319	2 756 095	1 293 697	2 343 853	7 645 964
United Nations peacekeeping	–	–	7 091 307	–	7 091 307	–	–	7 226 665	–	7 226 665
CTBTO	–	–	–	116 557	116 557	–	–	–	128 644	128 644
FAO	1 243 712	220 007	–	478 455	1 942 174	1 676 605	237 049	–	205 573	2 119 227
IAEA	–	–	–	686 985	686 985	–	–	–	750 332	750 332
IARC	–	–	–	51 289	51 289	–	–	–	50 646	50 646
ICAO	–	–	–	198 918	198 918	–	–	–	247 071	247 071
ICC	–	–	–	174 400	174 400	–	–	–	200 658	200 658
IFAD	219 641	–	–	–	219 641	226 279	–	–	–	226 279
ILO	571 881	71 723	–	147 123	790 727	590 477	88 974	–	171 822	851 273
IMO	–	–	–	64 817	64 817	–	–	–	87 390	87 390
IOM	737 342	1 809 894	–	375 586	2 922 822	747 606	2 235 752	–	435 987	3 419 345
IRMCT	–	–	–	85 716	85 716	–	–	–	79 295	79 295
ISA	–	–	–	12 585	12 585	–	–	–	12 314	12 314
ITC	158 452	–	–	–	158 452	158 784	–	–	–	158 784
ITLOS	–	–	–	17 601	17 601	–	–	–	17 800	17 800
ITU	53 519	–	–	165 351	218 870	65 769	–	–	194 975	260 744
OPCW	–	–	–	88 673	88 673	–	–	–	94 172	94 172
PAHO	1 435 676	–	–	–	1 435 676	1 098 900	–	–	–	1 098 900
UN-Habitat	118 792	19 033	–	80 296	218 122	106 522	34 310	–	36 853	177 686
UNAIDS	194 763	–	–	–	194 763	204 148	–	–	–	204 148
UNCCD	–	–	–	23 021	23 021	–	–	–	26 921	26 921
UNCDF	116 211	–	–	–	116 211	100 780	–	–	–	100 780
UNDP	4 765 334	551 921	–	–	5 317 255	4 851 109	705 639	–	–	5 556 748
UNEP	627 313	–	–	–	627 313	671 941	–	–	–	671 941
UNESCO	477 791	13 651	–	191 117	682 559	516 755	14 764	–	206 702	738 221
UNFCCC	–	–	–	132 507	132 507	–	–	–	124 311	124 311

Organization	Fiscal year 2022					Fiscal year 2023				
	Development assistance	Humanitarian assistance	Peace operations	Global agenda and specialized assistance	Total	Development assistance	Humanitarian assistance	Peace operations	Global agenda and specialized assistance	Total
UNFPA	819 293	623 550	–	–	1 442 843	769 568	740 850	–	–	1 510 418
UNHCR	–	5 361 689	–	–	5 361 689	–	5 319 731	–	–	5 319 731
UNICEF	3 614 275	4 926 944	–	–	8 541 219	3 647 430	5 389 232	–	–	9 036 662
UNICRI	10 131	–	–	–	10 131	11 831	–	–	–	11 831
UNIDO	330 112	–	–	–	330 112	372 757	–	–	–	372 757
Unitaid	–	189 680	–	–	189 680	–	193 365	–	–	193 365
UNITAR	–	–	–	41 361	41 361	–	–	–	49 475	49 475
UNODC	395 454	–	–	–	395 454	439 682	–	–	–	439 682
UNOPS	907 695	66 034	246 443	2 704	1 222 876	919 020	106 215	210 357	3 171	1 238 762
UNRWA	–	1 312 390	–	–	1 312 390	–	1 460 546	–	–	1 460 546
UNSSC	15 248	–	–	–	15 248	19 567	–	–	–	19 567
UNU	–	–	–	146 107	146 107	–	–	–	81 439	81 439
UNV	30 297	–	–	–	30 297	27 385	–	–	–	27 385
UN-Women	425 334	65 376	–	49 541	540 251	416 586	71 043	–	58 474	546 103
UN Tourism	–	–	–	29 860	29 860	–	–	–	34 571	34 571
UPU	–	–	–	80 576	80 576	–	–	–	108 758	108 758
WFP	373 891	11 865 012	–	–	12 238 902	410 969	10 336 990	–	–	10 747 959
WHO	989 682	1 116 730	–	1 741 372	3 847 784	1 197 709	1 065 062	–	1 848 139	4 110 910
WIPO	72 606	–	–	321 943	394 549	94 178	–	–	380 132	474 310
WMO	–	–	–	104 796	104 796	–	–	–	125 642	125 642
WTO	18 680	–	–	289 350	308 030	25 945	–	–	288 258	314 203
<b>Total</b>	<b>20 142 239</b>	<b>31 100 560</b>	<b>8 684 559</b>	<b>7 522 151</b>	<b>67 449 709</b>	<b>20 620 620</b>	<b>30 755 618</b>	<b>8 730 719</b>	<b>8 393 377</b>	<b>68 500 335</b>

(Footnotes on following page)

## (Footnotes to table 3)

*Notes:*

- (a) Development assistance: activities specifically aimed at promoting sustainable development of programming countries. It differs from humanitarian assistance in that the focus is on long-term impacts.
- (b) Humanitarian assistance: assistance provided for humanitarian purposes, typically in response to humanitarian crises, including natural or human-caused disasters, and with a short-term focus. The primary objective of humanitarian aid is to save lives, alleviate suffering and maintain human dignity.
- (c) Peace operations: activities typically involving the deployment of civilian, police and military personnel meant to help countries torn by conflict to create conditions for lasting peace.
- (d) Global agenda and specialized assistance include activities that (i) address global and regional challenges without direct link to development and humanitarian assistance, and peace operations; or (ii) support sustainable development with the focus on long-term impact in non-United Nations programming countries.
- (e) New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC and UNSSC; from 2018: IARC, OPCW and Unitaid; from 2019: ITLOS; from 2020: UNV; from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.
- (f) UNOPS expenditure from 2012 onward represents expenditure incurred by the organization in its capacity as principal, in accordance with IPSAS.
- (g) UNAIDS expenditure relates to the secretariat only. Transfers to the budget for pass-through to co-sponsors, as approved by the UNAIDS Programme Coordinating Board as part of the budget of the UNAIDS Unified Budget, Results and Accountability Framework, are excluded from these data.
- (h) United Nations total expenses in 2021 excluded expense of \$238.8 million pertaining to the multi-partner trust fund operations consolidated to the volume I financial statements to avoid double-counting of expenses.
- (i) United Nations total expenses excluded expense of \$436.4 million in 2022 and \$270.3 million in 2023 pertaining to the multi-partner trust fund operations consolidated to the volume I financial statements to avoid double-counting of expenses.
- (j) PAHO: in 2023, total expense has been reduced by \$132.9 million, the amount received from WHO (to avoid double-counting).
- (k) UNEP total expense statements in 2022 exclude regular budget expenses of \$24.7 million.
- (l) UN-Habitat reported expense figures are before inter-segment eliminations.
- (m) UNICEF total expense includes only UNICEF programme expense and is adjusted to exclude trust fund expenses which are not a UNICEF expense.
- (n) WFP expenses cover all organizational activities reported in its financial statements, including trust funds. In the WFP budgetary statement (statement V), trust funds are excluded as they are considered extrabudgetary resources.

As reflected in table 3, the largest function as a proportion of total United Nations system expenses relates to humanitarian assistance, representing 45 per cent of total United Nations system expenses, followed by development assistance (30 per cent), peace operations (13 per cent), and global agenda and specialized assistance (12 per cent).



Table 3A  
**Total expenses by organization (2018–2023)**

(Thousands of United States dollars)

<i>Organization</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
United Nations	6 236 300	6 618 378	6 478 739	6 388 957	7 276 592	7 645 964
United Nations peacekeeping	7 987 832	7 760 763	7 336 867	7 265 453	7 091 307	7 226 665
CTBTO	127 564	117 463	113 299	115 961	116 557	128 644
FAO	1 454 769	1 584 375	1 550 513	1 653 704	1 942 174	2 119 227
IAEA	641 027	636 895	671 034	631 249	686 985	750 332
IARC	46 483	48 360	53 895	50 662	51 289	50 646
ICAO	229 964	231 677	168 394	189 408	198 918	247 071
ICC	176 977	179 394	191 355	174 957	174 400	200 658
IFAD	193 082	185 838	190 620	208 731	219 641	226 279
ILO	624 826	704 861	644 064	773 492	790 727	851 273
IMO	63 760	60 224	68 552	66 520	64 817	87 390
IOM	1 841 572	2 096 319	2 178 038	2 532 100	2 922 822	3 419 345
IRMCT	–	–	–	–	85 716	79 295
ISA	–	–	–	8 325	12 585	12 314
ITC	98 687	118 952	131 295	150 872	158 452	158 784
ITLOS	–	11 876	11 920	42 879	17 601	17 800
ITU	186 793	250 913	246 470	208 102	218 870	260 744
OPCW	84 194	86 323	88 600	81 544	88 673	94 172
PAHO	1 299 480	1 104 921	1 182 006	1 649 457	1 435 676	1 098 900
UN-Habitat	185 747	190 344	149 389	186 007	218 122	177 686
UNAIDS	184 337	190 727	191 536	208 742	194 763	204 148
UNCCD	–	–	–	18 589	23 021	26 921
UNCDF	60 853	73 573	81 670	97 105	116 211	100 780
UNDP	5 096 825	4 923 673	5 021 894	5 353 793	5 317 255	5 556 748
UNEP	558 532	592 782	491 139	628 607	627 313	671 941
UNESCO	682 013	639 527	578 301	688 074	682 559	738 221
UNFCCC	91 158	91 657	73 229	93 551	132 507	124 311
UNFPA	1 086 022	1 130 202	1 228 102	1 323 551	1 442 843	1 510 418
UNHCR	4 063 980	4 258 262	4 432 455	4 692 352	5 361 689	5 319 731
UNICEF	5 918 587	6 202 896	6 283 252	6 958 973	8 541 219	9 036 662
UNICRI	–	–	–	8 936	10 131	11 831
UNIDO	279 464	291 853	284 550	299 752	330 112	372 757
Unitaid	216 329	242 026	257 250	362 137	189 680	193 365
UNITAR	28 584	28 941	34 679	40 129	41 361	49 475
UNODC	332 270	374 841	333 101	347 584	395 454	439 682
UNOPS	923 666	1 190 260	1 140 725	1 145 198	1 222 876	1 238 762
UNRISD	2 207	–	–	–	–	–
UNRWA	1 190 223	1 173 131	1 127 619	1 206 677	1 312 390	1 460 546
UNSSC	9 742	11 479	11 611	14 638	15 248	19 567
UNU	90 538	75 813	70 737	78 154	146 107	81 439

<i>Organization</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
UNV	–	–	28 952	31 066	30 297	27 385
UN-Women	380 260	420 890	439 510	530 743	540 251	546 103
UN Tourism	21 123	22 159	23 812	26 096	29 860	34 571
UPU	75 172	81 622	95 598	85 175	80 576	108 758
WFP	6 789 054	7 770 847	8 199 933	9 406 986	12 238 902	10 747 959
WHO	2 500 049	3 087 801	3 561 305	3 718 623	3 847 784	4 110 910
WIPO	355 663	387 497	377 934	387 664	394 549	474 310
WMO	96 634	101 411	94 908	86 887	104 796	125 642
WTO	263 483	261 311	289 074	284 155	308 030	314 203
<b>Total</b>	<b>52 775 829</b>	<b>55 613 057</b>	<b>56 207 923</b>	<b>60 502 317</b>	<b>67 449 709</b>	<b>68 500 335</b>

*Notes:*

- (a) ILO expenses are regular budget and technical cooperation only. ILO figures exclude IPSAS adjustments, subsidiary funds and interfund elimination amounting to \$101.7 million.
- (b) UNOPS expenditure from 2012 onward represents expenditure incurred by the organization in its capacity as principal, in accordance with IPSAS.
- (c) New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC and UNSSC; from 2018: IARC, OPCW and Unitaid; from 2019: ITLOS; from 2020: UNV; from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.
- (d) UNAIDS expenditure relates to the secretariat only. Transfers to the budget for pass-through to co-sponsors, as approved by the UNAIDS Programme Coordinating Board as part of the budget of the UNAIDS Unified Budget, Results and Accountability Framework, are excluded from these data.
- (e) United Nations total expenses excluded expense of \$436.4 million in 2022 and \$270.3 million in 2023 pertaining to the multi-partner trust fund operations consolidated to the volume I financial statements to avoid double-counting of expenses.
- (f) PAHO: In 2023, total expense has been reduced by \$132.9 million, the amount received from WHO (to avoid double-counting).
- (g) UNEP total expense statements in 2022 exclude regular budget expenses of \$24.7 million.
- (h) UN-Habitat reported expense figures are before inter-segment eliminations.
- (i) UNICEF total expense includes only UNICEF programme expense and is adjusted to exclude trust fund expenses which are not a UNICEF expense.
- (j) UNICEF total expenses for 2021 and 2022 were restated in its financial statements and are reflected in the present report.
- (k) WFP expenses cover all organizational activities reported in its financial statements, including trust funds. In the WFP budgetary statement (statement V), trust funds are excluded as they are considered extrabudgetary resources.

## Expenses by Sustainable Development Goal (2023)

(Billions of United States dollars)

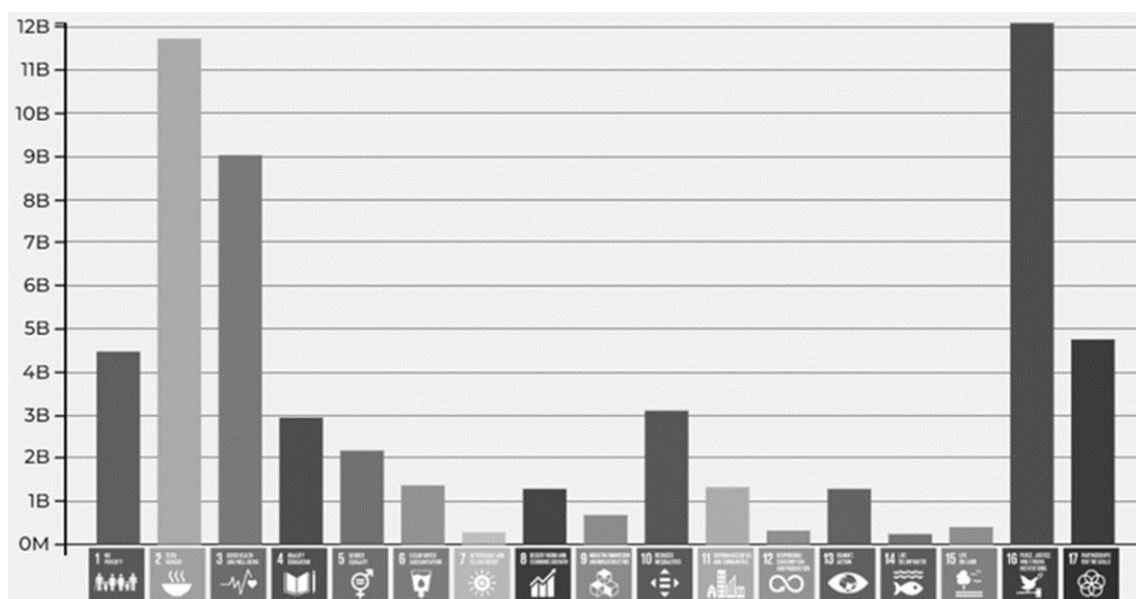


Table 3B

## United Nations system expenses allocated to the Sustainable Development Goals (2023)

(Thousands of United States dollars)

<i>Sustainable Development Goal</i>	<i>Description</i>	<i>Total expenses</i>
1	No poverty	4 478 980
2	Zero hunger	11 750 137
3	Good health and well-being	9 068 673
4	Quality education	2 954 638
5	Gender equality	2 198 626
6	Clean water and sanitation	1 376 329
7	Affordable and clean energy	293 422
8	Decent work and economic growth	1 288 162
9	Industry, innovation and infrastructure	666 271
10	Reduced inequalities	3 087 759
11	Sustainable cities and communities	1 324 271
12	Responsible consumption and production	314 302
13	Climate action	1 290 528
14	Life below water	261 448
15	Life on land	407 329
16	Peace, justice and strong institutions	12 095 891
17	Partnerships for the Goals	4 763 367
<b>Total</b>		<b>57 620 130</b>

Table 4  
**Total assessed contributions by organization (2017–2023)**

(Thousands of United States dollars)

<i>Organization</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
United Nations	2 578 223	2 487 340	3 010 252	2 953 044	2 934 195	3 131 227	3 278 226
United Nations peacekeeping	7 853 485	7 285 708	6 998 394	6 897 950	6 796 756	6 343 524	6 493 937
CTBTO	119 159	128 036	127 056	131 283	135 517	129 775	132 315
FAO	473 950	498 852	488 823	484 574	505 405	488 537	529 759
IAEA	434 492	413 358	411 250	463 102	430 292	414 855	460 486
IARC	–	25 248	25 017	26 579	25 935	24 419	26 703
ICAO	79 944	73 217	82 951	79 737	79 966	83 866	86 954
ICC	167 335	166 035	161 835	176 293	164 653	161 477	187 952
ILO	369 522	386 794	385 772	399 158	444 990	409 766	410 556
IMO	40 554	40 289	43 567	45 123	45 306	40 452	43 321
IOM	49 454	51 869	52 928	53 582	60 169	58 565	70 804
IRMCT	–	–	–	–	–	79 339	68 980
ISA	–	–	–	–	7 437	7 409	8 568
ITC	–	–	–	37 144	40 083	37 884	40 326
ITLOS	–	–	11 452	12 625	13 584	12 745	12 891
ITU	125 143	126 841	129 728	142 402	137 280	138 259	152 769
OPCW	–	71 135	73 665	73 169	75 847	69 999	68 366
PAHO	102 393	103 225	112 047	105 275	105 275	105 275	105 275
UNCCD	–	–	–	–	9 304	8 607	8 205
UNEP	–	–	–	241 625	213 551	210 892	217 684
UNESCO	316 327	336 171	256 217	262 220	273 839	269 823	290 504
UNFCCC	30 522	34 974	32 861	33 714	37 076	35 618	32 842
UN-Habitat	–	–	–	15 540	15 904	16 800	16 578
UNHCR	–	–	–	40 093	43 177	84 378	49 592
UNIDO	79 728	78 026	76 298	85 230	78 845	75 536	78 722
UNODC	–	–	–	33 827	34 518	33 986	34 657
UNRWA	–	–	–	30 551	–	–	–
UN-Women	–	–	–	9 692	10 078	9 392	10 474
UN Tourism	16 281	15 814	16 150	17 910	16 587	15 572	15 831
UPU	36 961	36 624	37 053	42 786	41 289	40 882	45 284
WHO	456 711	500 751	490 294	465 946	549 293	495 893	494 067
WIPO	18 230	17 590	17 757	19 877	19 122	19 074	21 094
WMO	69 815	65 687	66 515	76 881	74 192	73 549	81 301
WTO	200 499	198 699	201 144	222 111	214 366	212 477	234 904

*Notes:*

- (a) The following organizations receive allocations from the United Nations regular budget, funded from assessed contributions, but do not manage or collect a scale of assessments: ITC, UN-Habitat, UNHCR, UNODC and UN-Women.
- (b) New organizations reporting from 2017: CTBTO, ICC, UNCDF, UNFCCC and UNSSC; from 2018: IARC, OPCW and Unitaid; from 2019: ITLOS; from 2020: UNV; from 2021: ISA, UNCCD and UNICRI; and from 2022: IRMCT.
- (c) UN Tourism data consist of assessed contributions from full members and associate members.
- (d) IARC: There was an unbudgeted assessment from China, amounting to 1.2 million euros, which is not reflected in the amount shown in the table. “Unbudgeted assessment” refers to an assessment on a new participating State that is not included in the regular budget.

Table 7  
Collection of assessed contributions (2022–2023)

	2022			2023		
	<i>Percentage collected as at 30 June</i>	<i>Percentage collected as at 31 December</i>	<i>Amount outstanding as at 31 December (US dollars)</i>	<i>Percentage collected as at 30 June</i>	<i>Percentage collected as at 31 December</i>	<i>Amount outstanding as at 31 December (US dollars)</i>
United Nations	60.0	91.0	329 657 769	59.0	74.0	858 854 287
United Nations peacekeeping	75.3	–	2 291 818 184	73.9	–	2 474 020 106
CTBTO	65.0	93.0	43 652 720	55.0	96.4	36 503 475
FAO	51.8	79.4	171 496 931	49.0	72.0	198 315 447
IAEA	50.0	93.0	85 829 068	52.0	97.0	58 403 275
IARC	59.6	92.2	1 946 740	54.3	89.1	2 993 327
ICAO	64.5	84.7	18 844 267	62.5	96.4	10 246 170
ICC	90.0	94.0	43 352 590	79.0	94.0	30 742 613
ILO	54.7	71.7	186 475 419	51.7	72.9	177 825 041
IMO	87.1	97.2	2 126 966	69.1	98.3	2 161 955
IOM	56.0	90.0	17 225 498	42.0	95.0	13 056 303
IRMCT	–	–	51 682 000	–	–	54 066 000
ISA	88.0	90.0	696 160	89.0	97.0	750 678
ITC	50.0	100.0	–	50.0	100.0	–
ITLOS	75.1	93.0	863 991	84.7	96.0	1 258 285
ITU	81.0	93.0	8 501 625	84.0	92.0	9 246 138
OPCW	52.8	94.5	4 002 503	60.5	96.1	7 935 644
PAHO	26.0	56.0	64 991 664	20.0	87.0	30 324 859
UNCCD	37.0	87.0	1 050 470	36.0	94.0	455 492
UNEP	19.0	47.0	36 495 000	36.0	46.0	42 446 196
UNESCO	51.0	94.0	15 846 514	54.0	96.0	12 047 759
UNFCCC	71.0	86.0	57 920	54.0	84.0	8 772 759
UNFCCC	70.0	74.0	12 599 507	66.0	86.0	99 309
UNIDO	57.9	88.8	8 441 024	51.2	91.9	6 352 979
UN-Women	49.0	92.0	793 819	–	95.0	543 776
UN Tourism	66.3	83.0	21 124 751	67.0	87.0	20 127 181
UPU	88.0	90.0	4 158 269	81.0	95.0	2 096 310
WHO	49.0	81.0	149 222 770	49.0	73.0	188 252 117

	2022			2023		
	<i>Percentage collected as at 30 June</i>	<i>Percentage collected as at 31 December</i>	<i>Amount outstanding as at 31 December (US dollars)</i>	<i>Percentage collected as at 30 June</i>	<i>Percentage collected as at 31 December</i>	<i>Amount outstanding as at 31 December (US dollars)</i>
WIPO	84.0	89.0	8 494 824	81.7	88.9	9 476 629
WMO	64.0	68.0	36 911 363	61.0	74.0	34 813 475
WTO	65.2	97.2	5 710 031	59.0	85.0	48 166 564

*Notes:*

- (a) The percentage collected as at 30 June and as at 31 December reflects the current fiscal year's assessments.
- (b) The amount outstanding reflects total uncollected assessments for all years (namely, current and prior).
- (c) New organizations reporting from 2017: CTBTO, ICC and UNFCCC; from 2018: IARC and OPCW; from 2019: ITLOS; from 2021: ISA and UNCCD; and from 2022: IRMCT.
- (d) UNFCCC has two budgets approved by the Conference of the Parties to the Convention; both are financed from indicative (assessed) contributions with different scales of assessment and different membership.
- (e) UN Tourism: The collection rate refers to assessed contributions from full members and associate members, excluding the collection rate of contributions from affiliate members. Total contributions include all members' contributions due to the General Fund and due to the Working Capital Fund.
- (f) ITLOS: The percentages given relate to the collected/assessed contributions for the 2023 financial period, while the outstanding amount of 1.1 million euros reported includes previous financial periods.
- (g) WIPO: The percentage collection is based on 2023 assessments, while the total of all outstanding reported amounts includes the balances for prior years.
- (h) UNESCO: The figure reported includes the pro rata assessed contribution due from the United States of America, which was paid in 2023 (the United States rejoined UNESCO on 10 July 2023).
- (i) United Nations peacekeeping: The financial statements of the United Nations peacekeeping operations ([A/78/5 \(Vol. II\)](#), chap. V) are for the fiscal year from 1 July 2022 to 30 June 2023. The total outstanding amount of \$2.5 billion is as at 30 June 2023 and excludes the allowance for doubtful accounts.

Table 8  
**Working capital funds by organization at year-end (2022–2023)**

Organization	2022			2023		
	Total revenue excluding voluntary non-core (earmarked) contributions (US dollars)	Working capital as at 31 December (US dollars)	Percentage of working capital funds to revenue	Total revenue excluding voluntary non-core (earmarked) contributions (US dollars)	Working capital as at 31 December (US dollars)	Percentage of working capital funds to revenue
United Nations	4 032 097 332	150 000 000	3.72	4 562 801 275	250 000 000	5.48
United Nations peacekeeping	6 430 602 205	110 000 000	1.71	6 653 419 021	110 000 000	1.65
CTBTO	133 449 360	9 647 383	7.23	142 184 593	9 647 383	6.79
FAO	542 425 071	43 303 979	7.98	584 115 000	71 967 730	12.32
IAEA	425 749 744	16 179 979	3.80	494 267 013	17 007 769	3.44
IARC	27 728 317	1 220 554	4.40	31 757 115	586 022	1.85
ICAO	109 288 966	8 000 000	7.32	120 457 805	8 000 000	6.64
ICC	161 807 794	12 290 176	7.60	190 750 861	12 808 518	6.72
IFAD	518 946 973	2 598 065 000	500.64	562 178 000	2 740 166 000	487.42
ILO	466 183 532	37 579 677	8.06	527 520 894	43 450 177	8.24
IMO	75 703 556	1 570 374	2.07	87 264 175	912 783	1.05
ISA	11 098 297	705 000	6.35	12 174 014	705 000	5.79
ITC	60 467 289	15 424 000	25.51	51 254 928	20 271 000	39.55
ITLOS	16 196 229	1 394 177	8.61	17 604 169	1 452 977	8.25
ITU	178 950 770	25 637 053	14.33	208 378 255	31 461 546	15.10
OPCW	73 518 285	3 343 920	4.55	71 173 627	9 034 341	12.69
PAHO	1 195 748 751	50 000 000	4.18	912 060 000	50 000 000	5.48
UN-Habitat	53 866 296	298 327 000	553.83	57 485 304	358 006 000	622.78
UNAIDS	165 496 983	85 600 000	51.72	161 504 936	91 000 000	56.35
UNDP	924 405 393	306 300 942	33.13	1 104 830 468	303 300 000	27.45
UNEP	337 588 900	38 226 484	11.32	393 377 692	39 252 900	9.98
UNESCO	329 330 164	31 222 673	9.48	525 137 462	37 822 673	7.20
UNFCCC	73 313 900	45 000 000	61.38	60 467 929	49 526 251	81.90
UNFPA	573 477 654	87 696 000	15.29	586 790 929	76 677 000	13.07
UNHCR	918 507 604	100 000 000	10.89	760 188 134	100 000 000	13.15
UNICEF	1 629 188 819	75 000 000	4.60	1 787 837 308	75 000 000	4.20
UNIDO	103 239 982	7 905 250	7.66	112 975 364	8 238 657	7.29

Organization	2022			2023		
	Total revenue excluding voluntary non-core (earmarked) contributions (US dollars)	Working capital as at 31 December (US dollars)	Percentage of working capital funds to revenue	Total revenue excluding voluntary non-core (earmarked) contributions (US dollars)	Working capital as at 31 December (US dollars)	Percentage of working capital funds to revenue
Unitaid	128 673 000	60 000 000	46.63	186 760 000	50 000 000	26.77
UNOPS	1 194 094 234	147 252 498	12.33	1 280 087 392	165 319 536	12.91
UNSSC	5 392 367	20 411 356	378.52	6 197 629	23 478 110	378.82
UN-Women	242 992 642	24 678 000	10.16	142 853 565	27 520 000	19.26
UN Tourism	20 431 812	4 889 220	23.93	20 638 291	5 092 513	24.68
UPU	61 880 518	(45 561 789)	(73.63)	75 354 774	32 965 018	43.75
WHO	732 962 241	31 000 000	4.23	777 636 268	31 000 000	3.99
WIPO	532 202 426	6 871 493	1.29	573 870 448	7 595 674	1.32
WMO	76 857 069	7 147 559	9.30	84 543 832	7 900 835	9.35
WTO	233 299 057	76 119 189	32.63	238 387 883	84 526 927	35.46

## Notes:

- (a) Working capital funds are usually established to allow a “buffer” against reductions in revenues during a fiscal year or to finance temporary cash deficits as a result of delay in receipt of income. Since these funds cannot be used to offset losses in non-core (earmarked) contributions they are compared against total revenue excluding voluntary non-core (earmarked) contributions.
- (b) The financial statements of IFAD are prepared in accordance with the International Financial Reporting Standards.
- (c) For UNOPS total revenue core (unearmarked) refers to principal revenue in accordance with IPSAS.
- (d) The level of working capital funds reported for UNDP includes that of UNV. However, the total revenue does not include the UNV portion.
- (e) New organizations reporting from 2017: CTBTO, ICC, UNFCCC and UNSSC; from 2018: IARC, OPCW and Unitaid; from 2019: ITLOS; and from 2021: ISA.
- (f) CTBTO: The Working Capital Fund is maintained within the regular budget to ensure continuity of operations in the event of temporary shortfalls of financial resources. The level of the Working Capital Fund is reviewed and approved by the Preparatory Commission annually and its current level has been maintained since 2022.
- (g) ICAO: The Working Capital Fund was established by the ICAO Assembly for the purpose of making advances as necessary to the Regular Budget General Fund to finance budgetary appropriations pending receipt of contributions from member States and to other funds in specific cases.
- (h) IAEA: The Working Capital Fund shall be used for advances to the Regular Budget Fund to finance temporarily appropriations and for other purposes authorized by the General Conference upon recommendation of the Board of Governors. The source of moneys of the Working Capital Fund shall be advances from member States to be made in accordance with their respective base rates of assessment as determined by the General Conference.
- (i) United Nations: The Working Capital Fund represents advances from Member States to finance budgeted or extraordinary expenses and for other purposes as authorized by the General Assembly. In its resolution [76/272](#), the Assembly decided to use \$100 million of unspent funds from the 2021 regular budget to increase, on an exceptional basis and without setting a precedent, the Working Capital Fund from \$150 million to \$250 million with effect from 2023.