



**United Nations System
Chief Executives Board
for Coordination**

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

Note by the Secretary-General transmitting the 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 (A/75/373)

Madame Chair and distinguished delegates:

I am pleased to introduce, on behalf of the Secretariat of the United Nations System Chief Executives Board for Coordination, the Note by the Secretary-General transmitting the 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 (A/75/373).

This report is the only system-wide source of financial statistics for the organizations of the United Nations system. The figures are based on official data as per organizations' audited financial statements. An exercise to collect this data is carried out by the CEB Secretariat, as originally mandated by the Administrative Committee on Coordination (General Assembly decisions 47/449, 53/459, 57/557 and 57/558). This is the tenth report to be presented by the United Nations System Chief Executives Board for Coordination. The last report submitted to the Assembly was the document A/73/460.

In its resolution 63/311 on system-wide coherence, 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 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.

In response to resolutions 63/611 and 71/243, the CEB secretariat has worked to enhance the content of this report, in particular by introducing the data standards for United Nations system-wide reporting of financial data which came into effect on 1 January 2019 (four of the six standards are mandatory as of that date while for the geographical location standard and the SDGs standard there is a transitionary period until 31 December 2021) as a result of a joint initiative of the CEB High-level Committee on Management and the United Nations Sustainable Development Group. The six standards issued to provide quality, timely and relevant data are:

1. UN entity - Prescribes which UN entities should report their financial data in UN system-wide data collection exercises, including the annual CEB collection of financial statistics.
2. UN system function - Provides definitions for functions carried out by UN System entities, to facilitate consistent reporting by entities of expenses against the four main functional areas of the UN.
3. Geographic location - Defines the geographical locations (global, regions and countries) under which financial information should be reported, as well as provides guidance for the allocation of expenses to these locations.
4. UN grant financing instruments - Provides definitions for the grant instruments and the various modalities in which funds are received by UN system entities.

5. Sustainable Development Goals - This standard introduces a common UN methodology and format for tracking the contribution of UN activities to the 2030 Agenda for Sustainable Development and defines the way UN financial information should be reported against the 17 SDGs and the 169 SDG targets.

6. Contributor - This standard provides guidance on reporting revenue received by contributor (donor).

The data in the present report cover the period from 2013 to 2019, with a focus on revenues and expenses for the biennium 2018–2019 and fully incorporates the new standards into the data collection, please note that the new terminology and definitions are used throughout this document.

The present report contains a United Nations system-wide presentation of revenues, and expenses in line with the International Public Sector Accounting Standards, as well as information on total expenses for 2018–2019 by the recently agreed main functional area of the United Nations system, namely development assistance, humanitarian assistance, peace operations, and global agenda & specialized assistance. Data collected by the CEB is being used by the Department of Economic and Social Affairs in its report on operational activities for development, thereby reducing the reporting burden on organizations.

Participation by member organizations in the survey, which was completed in October 2020 was remarkable. It is worth noting that this report includes an additional four United Nations system entities (International Agency for Research on Cancer - IARC, Organization for the Prohibition of Chemical Weapons - OPCW, Global health initiative that is working with partners to end the world's tuberculosis, HIV/AIDS, malaria and hepatitis C epidemics - UNITAID, and International Tribunal for the Law of the Sea - ITLOS). All entities as per the new UN entity standard have reported, except for the International Seabed Authority - ISA.

In preparing this report, in response to requests by Member States, the CEB Secretariat made an effort to provide more detail on revenue received from non-Member State donors, including a focus on UN inter agency pooled funds - Table 2B reflects a column to separately disclose the amounts reported by entities as contributions from UN inter-agency pooled funds. In the collection of 2018 and 2019 data, the CEB Secretariat has also made significant advances in the granularity of reporting of expenses, with more UN system organizations reporting a breakdown of their expenses at the country or regional level than in prior years. A total of 99% of expenses in 2019 were reported at the country or regional level, which provides greater transparency in where resources are being used by the United Nations system organizations. Additionally, 44% of expenses in 2019 were reported under the SDGs standard improving transparency by informing the UN system financial flows towards the achievement of the SDGs and its commitment to deliver on the 2030 Agenda. This breakdown of expenses by geographic location and SDGs will be published on the CEB Secretariat's website. It is noted that this report did not include tables with this information as the related two standards will only become mandatory on 1 January 2022 and comprehensive data on UN system financial flows by Geographic location and SDGs will not be available until after that date.

The CEB Secretariat has also continuously worked towards enhancing the transparency and availability of the data. Tables and data published in document A/75/373, as well as some analysis of the figures presented and a number of charts on trends across recent years, by country, by organization and by donor type, will be shortly updated on the CEB Secretariat's website to include 2019 data (<http://www.unsceb.org/>).

All United Nations organizations report under the International Public Sector Accounting Standards except for the International Fund for Agricultural Development (IFAD) which prepares its financial statements in accordance with the International Financial Reporting Standards. The data presented in this report is aligned with the financial statements of each organization. Revenue is reported by 4 major categories, namely:

1. Assessed Contributions
2. Voluntary contributions, not specified
3. Voluntary contributions, specified
4. Revenue from other activities

Expenses are reported by four major programme categories, namely:

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-UN programming countries.

The Tables included in the report are as follows:

- (a) Approved Budget (Table 1)
- (b) Total Revenue by organization (Table 2)
- (c) Voluntary non-core (earmarked) contributions, by organization and funding country/area (2018–2019) (Table 2A)
- (d) Voluntary non-core (earmarked) contributions received from certain non-member State donors, by organization (2018–2019) (Table 2B)
- (e) Voluntary non-core (earmarked) contributions (Table 2C)
- (f) Contributions in kind (Table 2D)
- (c) Total expenses by organization, by function (Table 3)
- (d) Total expenses by organization (Table 3A)
- (d) Assessed contributions by organization and Member State (Tables 4 through 7)
- (e) Working Capital Funds (table 8)

Thank you, Madame Chair.