



United Nations General Assembly 73<sup>rd</sup> Session

Fifth Committee

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/73/460)**

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/73/460).

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 ninth report to be presented by the United Nations System Chief Executives Board for Coordination. The last report submitted to the Assembly was Document A/71/583.

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 response to resolution 63/311, the CEB Secretariat has worked closely with the Department of Economic and Social Affairs (DESA) to harmonize the data collection and reporting processes. As a result, data collected in the CEB statistical reporting exercise is also used as the basis for the DESA report on the operational activities for development. By establishing one data collection mechanism, the reporting workload of all UN organizations has been greatly reduced.

Participation by member organizations in the survey, which was completed in October 2018, has been excellent. In particular, this new report includes an additional six United Nations system entities (CTBTO, ICC, UNCDF, UNFCCC, UNRISD and UNSSC) as of 2017. The data in the report covers a six-year period from 2012 to 2017, with a particular focus on revenues and expenses for the biennium 2016-2017.

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 now reflects an additional column to separately disclose the amounts reported by entities as contributions from UN inter-agency pooled funds. In the collection of 2016 and 2017 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. Almost 75% of expenses in 2017 were reported at the country or regional level, which provides greater transparency in where resources are being used by the United Nations system organizations. This breakdown of expenses by country and region is published on the CEB Secretariat's website.

The CEB Secretariat has also continuously worked towards enhancing the transparency and availability of the data. Tables and data published in document A/73/460, 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 2017 data (<http://www.unsceb.org/>).

All United Nations organizations implemented the International Public Sector Accounting Standards prior to or during the 2016-2017 reporting period, 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 five major programme categories, namely:

#### **Development Assistance**

This reflects activities of the funds, programmes and agencies of the United Nations which have the specific purpose of promoting sustainable development in developing countries. It is distinguished from Humanitarian Assistance by focusing on long term impacts.

#### **Humanitarian Assistance**

This reflects the assistance provided by the UN system for humanitarian purposes, typically in response to natural or man-made disasters, and with a short term focus.

**Peacekeeping Operations**

This reflects the activities of the Department of Peacekeeping operations and any other expenses incurred in support of these activities.

**Technical Cooperation**

This reflects activities undertaken by UN system agencies which may be undertaken at the country level but are not defined as development assistance. For example, organizations undertake training, project management and other technical activities which cannot be directly linked to a national development plan.

**Normative, Treaty-related or Knowledge creation activities**

This category reflects a wide range of activities not considered to fit into the descriptions above. UN organizations may establish standards (i.e normative behaviour) which may or may not be mandatory or binding on governments / Member States. They may also undertake programmes of work as a result of International agreements and Treaties. Finally, most agencies undertake a wide range of activities such as establishing policies and performing research with the goal of enhancing or creating “knowledge”.

The Tables included in the report are as follows:

- (a) Approved Budgets (Table 1)
- (b) Total Revenue by organization (Table 2)
- (c) Voluntary contributions, specified, received from funding countries and areas (2016–2017): summary by organization (Table 2A)
- (d) Voluntary contributions specified for purpose, received from certain non-Member State donors (Table 2B)
- (e) Total voluntary contributions, specified (Table 2C)
- (f) Donations in kind (Table 2D)
- (c) Expenses (Tables 3 and 3A)
- (d) Assessed contributions by organization and Member State (Tables 4 through 7)
- (e) Working Capital Funds (table 8)

Thank you, Madame Chair.