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Reevaluating the United Nations Secretariat's Contribution to Economic Development

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Disclaimer

The opinions expressed in this report do not necessarily reflect the official views of Konrad-Adenauer-Stiftung or the United Nations Foundation.

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Cover Photo

Working with the United Nations and Academy Award nominee Richard Curtis, 59 Production designed a light show projected on two surfaces at the United Nations Headquarters in New York to celebrate the launch of the Global Goals for Sustainable in Development in 2015.

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EXECUTIVE SUMMARY

Official Development Assistance (ODA) is a crucial tool for measuring the flow of funds to developing countries for their economic development and welfare. A significant proportion of ODA funds are channeled through the 31 entities that make up the United Nations (UN) System. At the center of the UN System sits the UN Secretariat. Since the adoption of the Sustainable Development Goals (SDGs) in 2015, the Secretariat has played an increasingly important role in leading and coordinating the delivery of economic development. This has now been recognized in the presentation of the UN Programme budget which, for the first time, highlights the contribution made by each part of the UN Secretariat to the delivery of the SDGs. This provides useful context for reexamining the degree to which the UN Secretariat's activities contribute to economic development. The Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD) determines coefficients for the share of international agencies' activities that contribute to economic development. The DAC-determined coefficient for the UN Secretariat is 18%—considerably lower than other international organizations whose mandates are less central to SDG delivery.

Segment I of this paper looks at the methodology applied to the UN Secretariat to determine its ODA coefficient, while Segment II analyzes the entire UN Secretariat budget for 2020 in detail, taking into account guidance issued by the DAC for determining ODA coefficients. The analysis indicates that the approach the DAC has used for the UN Secretariat may no longer be adequate because it fails to recognize the important contribution to economic development and welfare made by some parts of the UN Secretariat, including the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), the United Nations Relief and Works Agency for Palestine Refugees (UNRWA), and UN Special Political Missions. It also does not reflect recent changes to the UN Secretariat's work including work to lead and coordinate the reformed UN Development System. It also does not consider guidance issued by the DAC itself in recent years on many topics, including conflict, peace, and security activities. A detailed analysis of the UN program budget, which factors in the relative contribution of 36 sections of the budget, indicates that a more accurate coefficient would be 64%. We recommend that the DAC with input from the UN Secretariat urgently review the UN Secretariat coefficient to ensure the vital role played by the UN Secretariat in delivering economic development is fully recognized.

FOREWORD

At times when Official Development Assistance (ODA), defined as grants and concessional loans provided for the purpose of economic development and well-being of states, is in scarce supply, developed and developing countries are not only concerned with an effective allocation; they also face the overall challenge of financing the Agenda 2030.

The Sustainable Development Goals (SDGs) of Agenda 2030 are the blueprint to achieve a better and more sustainable future for all. They address the global challenges the world faces, including those related to poverty, inequality, climate, environmental degradation, prosperity, peace, and justice. The Goals also imply a new approach to economic development. However, the current financing gap to achieve the SDGs in developing countries is estimated to be USD 2.5–3 trillion per year.

In recent years, the United Nations has fundamentally evolved in response to the Sustainable Development Goals. The Secretary-General and Deputy Secretary-General have repositioned the UN development system with the creation of a new generation of country teams led by an independent resident coordinator, who is directly accountable to the UN Secretariat. The repositioning has also led to a renewed focus on the role of the UN Secretariat itself in supporting economic development and delivery on SDGs.

It is therefore more important than ever that the role played by the UN Secretariat in supporting economic development is recognized by all countries including donor countries. However, the DAC determined ODA-coefficient for the Secretariat so far remains at 18%.

The United Nations System represents an important conduit for the flow of ODA. Thus, it is vital that all funds channeled through the System and genuinely contributing to the welfare and economic development of developing countries be adequately recognized. The ODA coefficient for the Secretariat should be commensurate with its contribution.

Konrad-Adenauer-Stiftung is a German political foundation that promotes democratic governance and rule of law as core objectives of its work in the developing world. Our experience from more than 50 years in international development cooperation has shown that sustainable development needs conducive policy frameworks and the respective assistance geared to it. It also implies that the development assistance various agencies and institutions are delivering need to be examined against changing and ambitious new frameworks, such as for example the Agenda 2030.

It is encouraging for us to see that the Development Assistance Committee of OECD countries has embarked on a process that aims to adapt the standards for measuring ODA to the changing development cooperation sector, and to particularly keep the statistical qualifications relevant and fit-for-purpose for the Agenda 2030. It is in this line that not only current methodologies to measure ODA need to be applied consistently.

It also becomes necessary to acknowledge interdependencies of SDGs and the importance of SDG 16 for providing the adequate policy frameworks that enable the achievement of socio-economic development. In this context, KAS joined hands with UN Foundation, in order to re-evaluate the UN Secretariat's contribution to economic development. A Secretariat that, with the Agenda 2030 and the reforms in the UN system but specifically within the UN development system, has taken on a new role in terms of its coordinating functions as well as the political character of the subsidiary Resident Coordinator System.

As our research shows, the ODA eligibility of the UN Secretariat's work on political affairs, peace, and security, as well as on humanitarian assistance has been significantly undervalued, so far. Thus, we hope that the research and analysis conducted will stimulate a debate on an update of the current methodology used in assessing the ODA coefficient for the UN Program Budget.

I wish you an interesting read and stimulating discussions!

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SEGMENT I

Chapter 1 – Introduction

The 2030 Agenda for Sustainable Development, adopted by all UN Member States in 2015, transformed the way the international community approached economic development. The 17 SDGs identified a shared blueprint for peace and prosperity for the planet into the future. They recognized that ending poverty must accompany strategies that improve education and health, increase economic growth, and reduce inequality. The SDGs also emphasize the need for adequate governance frameworks and strong institutions in order to achieve these goals.

SUSTAINABLE DEVELOPMENT GOALS



Source: United Nations Department of Global Communications.

To adopt the SDGs, countries around the world had to change how they operate. It also required changes to how the UN Development System operated. Member States in the United Nations General Assembly (UNGA) responded to this requirement by adopting resolution 72/279 on 31 May 2018, which introduced transformative changes to the UN development system including an overhaul of how the UN operates at the country level through the Resident Coordinator (RC) system. Going forward, the UN will need to assemble a new generation of United Nations Country Teams (UNCTs), centered on a strategic United Nations Development Assistance Framework (UNDAF) and a greater emphasis on integrated responses and accountability.

Importantly the reforms also overhauled how the UN Headquarters operated to support the SDGs with the UN Secretariat under the guidance of the Deputy Secretary-General (DSG) with a more important and central role. The DSG will chair the UN Sustainable Development Group bringing together 36 UN funds, programmes, specialized agencies, departments, and offices that play a role in sustainable development and serve as a high-level forum for joint policy formation and decision-making to support,

track, and oversee the coordination of development operations in 165 locations around the world.

These changes alter the relationship between the UN and Member States and offer an opportunity to examine whether the UN Secretariat's more prominent role in supporting the economic development and welfare of developing countries is appropriately accounted for by all Member States, including donor countries.

The key indicator of how the UN Secretariat's contribution to economic development is accounted for by donor countries is how the UN Secretariat's budget is treated by the OECD Development Assistance Committee (DAC). The DAC consists of 30 members, including the European Union, which acts as a full member of the committee. Six entities have observer status at the DAC including the IMF, World Bank, and the United Nations Development Programme (UNDP). The DAC has measured resource flows to developing countries since 1961 and adopted official development assistance (ODA) as the benchmark standard for foreign aid in 1969.

The DAC defines ODA as government aid that promotes and specifically targets the economic development and welfare of developing countries as its main objective.

Official Development Assistance definition¹

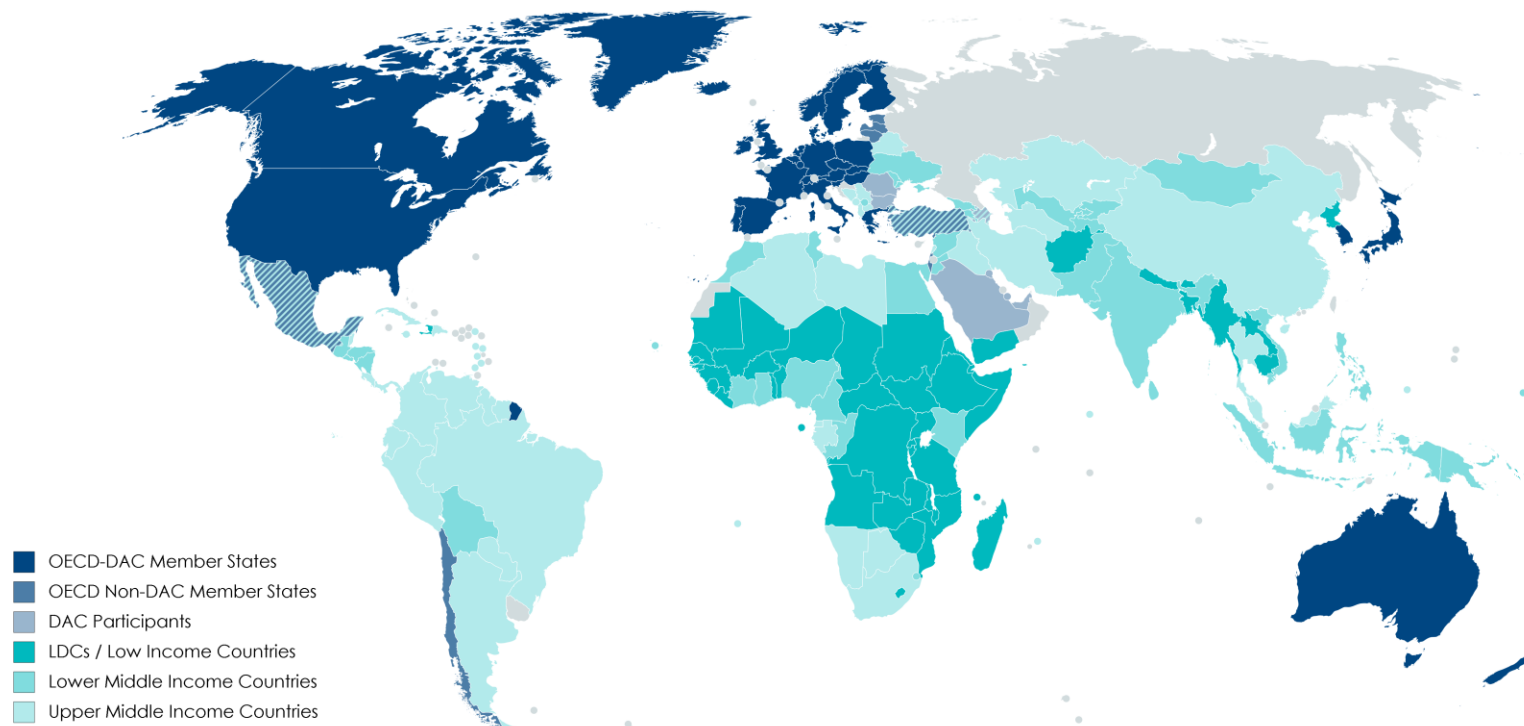
The DAC defines ODA as flows to countries and territories on the [DAC list of ODA recipients](#) and to multilateral development institutions which are:

- Provided by official agencies, including state and local governments, or by their executive agencies; and
- Concessional (i.e., grants and soft loans) and administered with the promotion of the economic development and welfare of developing countries as the main objective.

As major providers of development assistance, multilateral organizations, including the UN system, play a key role in development cooperation both with their own programs and as implementing agencies of bilateral earmarked assistance. Many parts of the UN system play a role in supporting economic development including UN Funds and Programmes, specialized agencies, and the Secretariat of the UN.

This paper will examine how the DAC has approached the contribution to ODA made by the UN Secretariat. It will look at what has changed in terms of the mandate and budget of the UN Secretariat since DAC last considered this issue in detail. It will also examine consequences of the approach taken and analyze whether the approach needs to be updated to take account of the changing role of the UN Secretariat. The paper also offers recommendations for OECD member states and the UN Secretariat to address this issue in the future.

¹ OECD 2019.

ODA Recipient Countries (turquoise) and OECD Affiliated Countries (blue)

Source: OECD-DAC, List of ODA recipients, 2020

Explanatory Note: Turkey and Mexico (two upper middle income countries) are OECD Non-DAC Member States that are also ODA recipient countries. Zimbabwe and North Korea are the only low income countries that do not have the status of Least Developed Country (LDC). Azerbaijan (upper middle income country) is an ODA recipient country that is also DAC participant. Countries in grey are not affiliated with the OECD and do not count as ODA recipient countries.

Chapter 2 - The Contribution of Multilateral Institutions to Official Development Assistance

The DAC has long recognized the role played by multilateral institutions in development cooperation both with their own programs and as implementing agencies of bilateral assistance. But it has also recognized that measuring this contribution and determining whether an organization's work should be classified as ODA is not always straightforward.

The DAC working party on development finance statistics at its meeting in May 2009 approved a general methodology for determining the ODA-eligibility of multilateral institutions. This methodology was subsequently published in a guidance note in 2016.² The note states that the ODA-eligibility of core (unearmarked) contributions to a multilateral agency or international nongovernmental organization can be determined by examining the agency's mandate, activities, and budget.

DAC methodology for determining ODA contribution of multilateral institutions³

- The mandate provides information on the agency's objectives and functions. The mandate of an intergovernmental organization is defined in the convention or other instrument establishing the organization.
- A review of the agency's activities determines whether these are indeed developmental. The review can be based on, for example, the agency's program of work, which will indicate the extent to which its activities are operational, analytical, or normative in nature.
- The budget provides evidence of funds being allocated to activities in or for the benefit of developing countries. It also serves to estimate the share of developmental activities in the agency's total budget and, if necessary, establish a coefficient for ODA reporting.

The DAC working party on development finance statistics reviews multilateral agencies to determine whether resource flows to the agency are: (a) undertaken by the official sector; (b) with promotion of economic development and welfare as the main objective; and (c) at concessional financial terms, and thus qualify as ODA.

The DAC has regularly issued guidance notes which expand on the definition and clarify what should be or should not be considered ODA. For example, recent guidance notes highlight that normative activities that benefit countries that are not ODA-eligible or benefit the international community as a whole should not fully count as ODA, and that research and analysis carried out by agencies with normative functions are not fully ODA-eligible as they are pre-conditions for establishing norms.⁴ An example of normative work carried out by the UN is the work of the UN Security Council, in

² OECD, DAC 2016a.

³ Ibid.

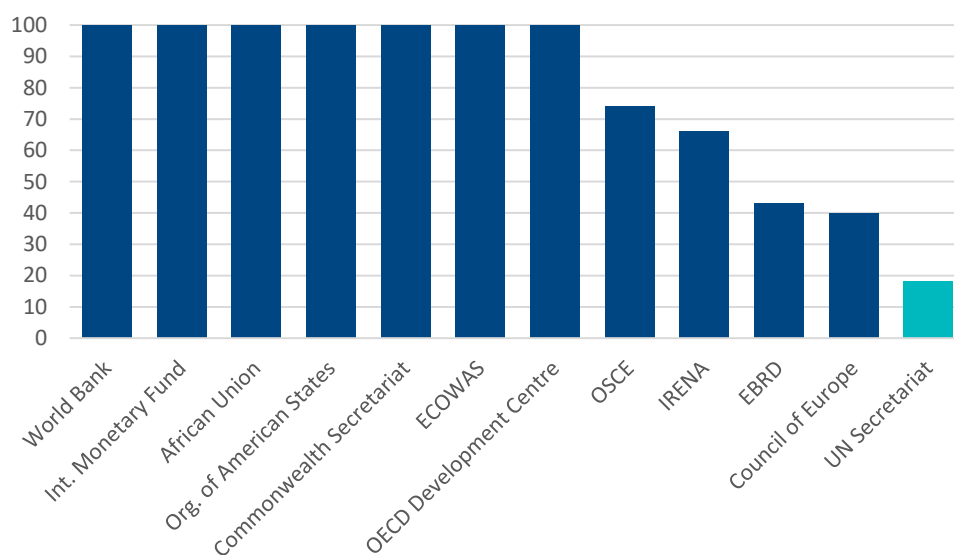
⁴ Ibid.

particular the body's thematic areas of work on topics such as Arms Control and Disarmament or Children and Armed Conflicts, where standards of appropriate behavior are being defined.

On the other hand, research and analysis devoted to the problems of developing countries can be considered as a form of technical cooperation and should count as ODA if it promotes "the economic growth or welfare of developing countries."⁵ Similarly, general administrative costs are eligible for ODA only to the extent that they contribute to developmental activities benefiting ODA recipient countries.⁶ In such cases, the OECD recommends a *pro rata* allocation: "The coverage of administrative costs eligible to be reported as ODA comprises [...] that portion of the administrative costs of multipurpose executing agencies [i.e., agencies which are not wholly concerned with ODA delivery] represented by their aid disbursements as a proportion of their total gross disbursements."⁷

For multilateral agencies with a broad mandate that are working across countries and issues, not all of an agency's activities will meet the criteria for ODA eligibility but some components will. In this case the DAC determines a coefficient to be applied to funds flowing to the agency, which decides the share that is eligible for ODA (e.g., a coefficient of 50% means that only half of the core budget of such an organization counts as ODA).

ODA Coefficient for Select Non-UN Entities



Source: Data from OECD Development Cooperation Directorate (DCD-DAC), Single table, Updated 29 June 2018.⁸

⁵ OECD, DCD/DAC 2018b, p. 30.

⁶ OECD, DAC 2016a.

⁷ OECD, DCD/DAC 2018b, p. 22.

⁸ OECD, DCD/DAC 2018a.

With regard to multilateral organizations outside the UN family, the coefficients differ significantly. For example, the Organization of American States (OAS) has a coefficient of 100%, the Organization for Security and Co-operation in Europe (OSCE) has a coefficient of 74% and the Council of Europe has a coefficient of 40%.⁹ The same is true of the UN system. The DAC in collaboration with the entity in question has determined ODA eligibility for 53 separate UN-related entities.

The list of UN-related entities was developed over time in consultation with different parts of the UN system as “a statistical tool to help ensure comparability in donors’ reporting on contributions to the multilateral system;”¹⁰ yet, the resulting approach to listing UN-related entities does not appear to be completely consistent. Some entities have been divided between voluntary and core contributions while others have not. Some individual entities that form part of the UN Secretariat are also specifically listed in the aforementioned table with coefficients (e.g., all regional commissions) while other entities (e.g., the United Nations Department of Economic and Social Affairs) are not included and therefore lack a coefficient.

The coefficient for different UN entities also varies considerably. Many UN agencies are considered 100% ODA eligible including the United Nations Children’s Fund (UNICEF), United Nations Refugee Works Agency (UNRWA) and World Food Programme (WFP).

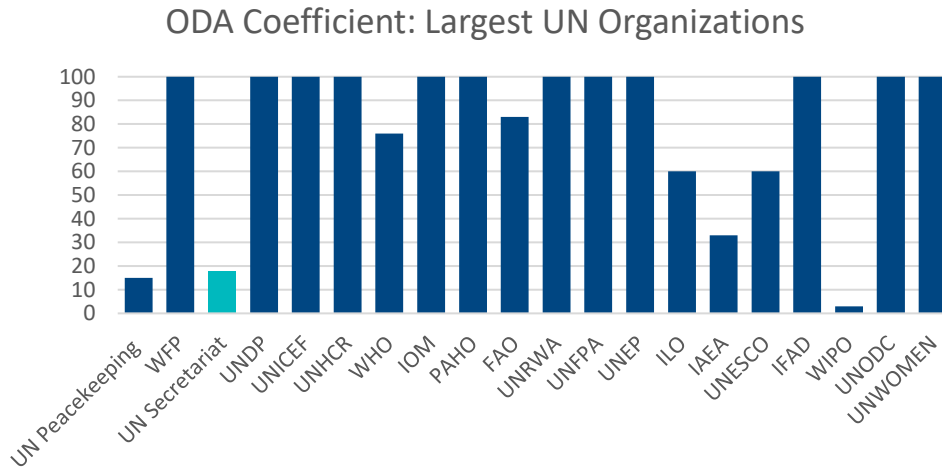
Other large UN entities qualify for lower coefficients. Assessed contributions to the World Health Organization (WHO) have a coefficient of 76% and those to UN Peacekeeping (DPKO) have a coefficient of 15%. There is a similar variation among smaller UN entities: The World Tourism Organization (UNWTO) coefficient is 89%, United Nations Framework Convention on Climate Change (UNFCCC) has a coefficient of 61%, and the International Telecommunications Union (ITU) has a coefficient of 18%. The coefficient for the Food and Agriculture Organization (FAO) was reviewed and the DAC increased it in 2019 from 51% to 83%. This variation is explained by the fact that while the DAC has established a methodology for calculating ODA coefficients, the calculation is made in consultation with the UN agency itself and is based on the agency’s assessment of activity that contributes to economic development. Some agencies have actively advocated for “inclusion on the ‘List’ or an increase in their coefficient on the grounds that this is necessary to reflect their work on development outcomes and to ensure an accurate reflection of member state contributions to development via the multilateral system.”¹¹ This may be driven by an impression that ODA-eligible funding from donor countries is more reliable and stable than non-ODA funding.

The core UN program budget has a coefficient of 18%. This is slightly higher than the coefficient for UN Peacekeeping and lower than many other multilateral entities both in the UN system and outside the UN system that play a less clear role in promoting economic development.

⁹ For a full list see single table in OECD, DCD/DAC 2018a.

¹⁰ OECD, DCD/DAC 2009, p.7.

¹¹ Ibid.



Source: Data from OECD Development Cooperation Directorate (DCD-DAC), Single table, Updated 29 June 2018.¹²

The DAC in consultation with the UN Secretariat last examined the UN program budget coefficient in 2013. The DAC in 2012 launched a process to modernize its statistical system in order to improve its accuracy. Between 2016-18 several clarifications of eligibility rules became effective, including for peace and security, which could have a bearing on significant activities in the UN program budget. Despite several clarifications on eligibility rules, the coefficient for the UN regular budget has not been updated.

In principle, the coefficient of each multilateral agency should be reviewed every five years, but resource constraints mean that reviews are carried out irregularly based on the priorities of DAC members and requests from the organization in question.

Chapter 3 – UN Secretariat Contribution to Development Assistance

Since 2013 the ODA coefficient for the UN Secretariat has been 18%. The DAC Working Party on Development Finance Statistics in May 2013 considered a proposal from the DAC Secretariat to update the UN's ODA coefficient from 12% to 18%.¹³ In doing so, the DAC Secretariat noted that the UN is one of the organizations for which the coefficient has not been updated for quite some time. It explained that the UN in this context refers to the full budget of the United Nations organization, which is available on the UN website and that the budget relates to activities in the field of overall policy-making, political affairs, international justice and law, cooperation for development, human rights, and several administrative activities. This budget is officially described as the UN program budget but also commonly referred to as the UN Regular Budget.

In setting out the basis for the change to the coefficient in 2013, based on advice from the UN Secretariat, the DAC Secretariat noted that the UN coefficient in DAC statistics

¹² For a full list see single table in OECD, DCD/DAC 2018a.

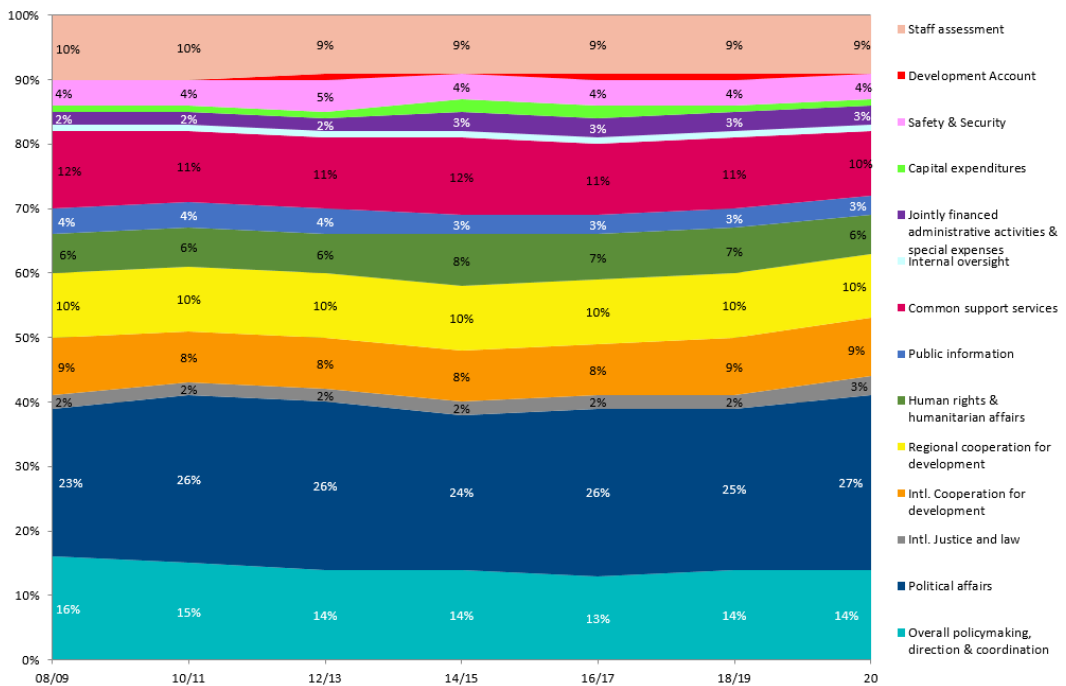
¹³ OECD, DCD/DAC 2013.

relates to three budget lines in the UN program budget which are clearly developmental: International cooperation for development; Regional cooperation for development; and Development Account.

Based on the 2012-13 program budget document, the DAC concluded that these three parts of the UN budget represent 18% of the total program budget.

The Charter of the UN (Chapter IV, Article 17) says the Secretary-General as “chief administrative officer” is responsible for preparing the program budget and the UN General Assembly is responsible for approving the budget. The planning, programming, budgeting, monitoring and evaluation cycle of the UN has evolved over time. In recent years the program budget has covered a two-year period, beginning in January of every even-numbered year (e.g., 2016-2017). From 2020 on, as part of an overhaul of how the UN manages its budget, the program budget will move to an annual cycle.

UN Programme Budget: Evolution of Different Budget Parts



Source: Figures from 2008-2019 are regular budget appropriations drawn from General Assembly Resolution A/72/6 (introduction), figures for 2020 are estimates (before recosting) taken from General Assembly Resolution A/74/6 (Sections 1-36).

The proposed program budget for 2020 sets out the priorities of the organization. Building on the priorities, the UN program budget is divided into 14 parts which contain 36 separate programs. For the first time, each section of the program budget also sets out how the work contained in that section supports the delivery of the SDGs.

Notwithstanding the changes to the UN budget, three parts of the budget still equate to those the DAC Secretariat identified as clearly developmental:

Part IV: International cooperation for development;

Part V: Regional cooperation for development; and

Part XIII: Development Account.

The size of each part of the program budget has changed over time. The three identified parts above made up 18% of the program budget for 2012-13 but form a bigger share of the proposed program budget for 2020. Simply updating the coefficient to reflect the current UN budget without changing the methodology applied by the DAC would imply a coefficient of 20%.

An examination of the UN program budget indicates that the methodology used by the DAC Secretariat in 2013 to update the coefficient to 18% did not consider programs that appear to fall within the DAC definition of ODA. This is particularly true of Part VI of the UN program budget which contains programs covering issues ranging from human rights to Palestinian refugees. In contrast to its treatment in the methodology used for the UN program budget, voluntary contributions to UNRWA have a coefficient of 100%, those to Humanitarian Assistance through the Office of Coordination of Humanitarian Affairs (OCHA) have a coefficient of 100%, and those for Human Rights through the Office of the High Commissioner for Human Rights have a coefficient of 88%. The methodology used for the program budget also does not take into account cross cutting programs that have a developmental component, such as overall policy-making and direction under which the Office of the UN Deputy Secretary-General is funded.

The methodology also predates UNGA resolution 72/279 on the repositioning of the UN development system, which separated out the functions of the resident coordinator from that of the resident representative of the UNDP as of 1 January 2019. As a result of this reform, the resident coordinators will no longer operate under the framework of UNDP in Member States and instead will require greater direct support and financing from the UN Secretariat.

The methodology for the UN program budget similarly does not reflect the updated rules for the eligibility of peace and security expenditure agreed by the DAC in 2016 and revised ODA casebook on Conflict, Peace and Security.¹⁴ The methodology also does not take into account any common support and back office activities which support programmatic activity. As common support and back office functions are carried out to facilitate the delivery of programmatic activity, the DAC has taken them into account for calculating the ODA coefficients for most international organizations. In updating the coefficient of the Organization for Security and Co-operation in Europe (OSCE) in 2013 to 74% the DAC identified the ODA eligible proportion of the OSCE's programmatic work and applied this proportion on a pro-rata basis to all the OSCE's common support and back office functions. Common support and back office were fully considered to be ODA eligible in the case of those international organizations which had a coefficient of 100%, such as UNICEF or UNDP.

¹⁴ OECD, DAC 2017.

The limited scope of the DAC coefficient for the UN programs budget may have had unintended consequences for how donor countries (also the major contributors to the UN budget) view the impact of the UN program budget and approach UN budget negotiations. UN program budget negotiations are notoriously acrimonious with major contributors at times taking positions which appear contrary to their financial interests. An example is the decision taken by the UNGA in 2018 on funding the strengthened UN resident coordinator network as part of the Secretary-General's proposals for repositioning the UN Development System. The UNGA rejected the Secretary-General's proposals for providing adequate, predictable, and sustainable funding from the UN program budget, instead opting for funding through a combination of UN Development System cost sharing, a 1% levy on earmarked contributions to UN development activity, and voluntary contributions.¹⁵

Although less stable and predictable than funding from the UN program budget, the new formula increased the expected share of funding coming from OECD donor countries. Lack of recognition of the central role the UN Secretariat plays in the delivery of the SDGs may be a contributing factor to what the Secretary-General has described as "the deteriorating financial health of the Organization."¹⁶ As the UN Secretariat under the leadership of the Deputy Secretary-General strengthens its coordination role with respect to the SDGs, the gap between the UN Secretariat's role in delivering the SDGs and the recognition and coefficient applied to the UN program budget by the DAC seems to further increase.

Chapter 4 – Analysis of the UN Regular Programme Budget

Mandate

The mandate of the UN, including the Secretariat, ultimately derives from the Charter of the United Nations signed on June 26, 1945, in San Francisco. While the focus of the Charter is the maintenance of peace and international security and respect for human rights, it also includes a clear mandate for promoting social progress and better standards of life. Chapter IX of the Charter sets out the UN's role in promoting economic and social progress and development and international cooperation. The Charter under Chapter XV also establishes the role of the Secretary-General and the Secretariat.

¹⁵ UNGA Resolution 72/279.

¹⁶ UN Secretary-General 2019.

Article 55 (Chapter IX)

With a view to the creation of conditions of stability and well-being which are necessary for peaceful and friendly relations among nations based on respect for the principle of equal rights and self-determination of peoples, the United Nations shall promote:

- a) higher standards of living, full employment, and conditions of economic and social progress and development;
- b) solutions of international economic, social, health, and related problems; and international cultural and educational cooperation; and
- c) universal respect for, and observance of, human rights and fundamental freedoms for all without distinction as to race, sex, language, or religion.

Organizational Priorities

Building on the Charter, the mandate of the United Nations and Secretariat has grown considerably over the last 74 years through resolutions adopted by the UN's principal organs. These cover all aspects of the UN's activities. In recent years the UNGA has on a biennial basis agreed on a strategic framework. As part of the reforms of the UN budgeting process agreed in 2017 the UNGA decided to move to an annual budget process with a proposed program budget consisting of three parts: ¹⁷

1. Part I: the plan outline, which endorses the long-term priorities and the objectives of the Organization;
2. Part II: the program plan for programs and subprograms and program performance information; and
3. Part III: the post and non-post resource requirements for the programs and subprograms.

The long-term priorities and objectives for the United Nations contained in the plan outline for the program budget for 2020 include:¹⁸

- Promotion of sustained economic growth and sustainable development;
- Maintenance of international peace and security;
- Development of Africa;
- Promotion of human rights;
- Effective coordination of humanitarian assistance efforts;
- Promotion of justice and international law;
- Disarmament; and
- Drug control, crime prevention, and combating international terrorism.

The priorities of the organization clearly indicate a focus on the promotion of economic development and welfare of developing countries. Because resources and staff capacity are not evenly devoted to the different priorities, a detailed analysis of the different budget sections are necessary to identify the proportion of UN resources and capacity that is devoted to activities that falls within the DAC definition of ODA. This

¹⁷ UNGA Resolution 72/266.

¹⁸ UNGA Resolution 74/6.

can be achieved by analyzing the activities of the UN Secretariat as set out in Parts II and III of the proposed program budget for 2020.

The proposed program budget for 2020 is divided into 14 parts. Segment II of this paper contains the detailed analysis of each part of the UN Program Budget. At a broad level, the 14 parts of the program budget can be divided into three types of activity.

Substantive Thematic Activity: The activities in 6 of the 14 parts of the programme budget are substantive thematic issues and programme delivery: Political Affairs (II), International Justice and Law (III), International Cooperation for Development (IV), Regional Cooperation for Development (V), Human Rights and Humanitarian Affairs (VI), and the Development Account (XIII). For these departments, we conducted a careful section by section analysis of the proposed budget for 2020 to determine the proportion of activity that should be categorized as ODA.

Concerning Part II on Political Affairs, which includes political, peace and disarmament affairs, analysis in Segment II of this paper shows that 65.4% of the budget should count as ODA to reflect the UN Secretariat's important contributions to the SDGs, in particular SDG 16 (Peace, Justice and Strong Institutions). We approximate that the ODA eligible share of Part III on International Justice and Law is 19.3%. Part IV (International Cooperation for Development) includes the budget of the UN Department for Economic and Social Affairs as well as the core budgets of several UN development agencies that are primarily funded by extra-budgetary contributions. 90.9% of this budget part should be ODA eligible on the basis of the analysis in Segment II with only a small portion of the activities being ineligible due to their strong normative character. Part V (Regional Cooperation for Development) contains the budget of the five regional commissions, whose work is developmental with most carried out in ODA-eligible countries.

The exceptions are the Economic and Social Commission for Western Asia (ESCWA) and the Economic Commission for Europe (ECE). While large parts of ESCWA's and ECE's work are clearly ODA eligible, work aimed at capacity development to support Gulf Cooperation Council (GCC) governments and normative work benefitting European member states should not count as ODA. The analysis in Segment II indicates that 87.8% of the budget should be ODA eligible. In Part VI (Human Rights and Humanitarian Affairs) the humanitarian activities should clearly be ODA eligible, but some of the activities in the domain of human rights are normative and therefore ineligible. The analysis in Segment II indicates that 67.4% of this budget part should be ODA eligible. Taking account of the size of different parts the analysis indicates that 71.5% of the total programmatic budget of the UN Secretariat meets all criteria of being ODA.

Common Secretariat Support: activities in four parts of the program budget provide common support for programmatic and thematic work including ODA-eligible activities: Global Communications (VII), Common Support Services (VIII), Internal Oversight (IX), and Staff Assessment (XIV). In line with the approach applied to other international organizations, and in addition to a section by section analysis of the proposed budget,

a pro-rata determination is needed of the programmatic and thematic activities supported by these parts of the budget. Capital Expenditures (XI) and the Conference Management component of Overall Policy Making, Direction and Coordination (I) also provide support to programmatic and thematic work across the Secretariat but a pro-rata approach may be less appropriate in this case. The detailed analysis in Segment II of this paper indicates that 71.5% of the programmatic activity funded through the UN Program budget could be classified as ODA. This proportion could therefore be applied to the Common Secretariat support functions.

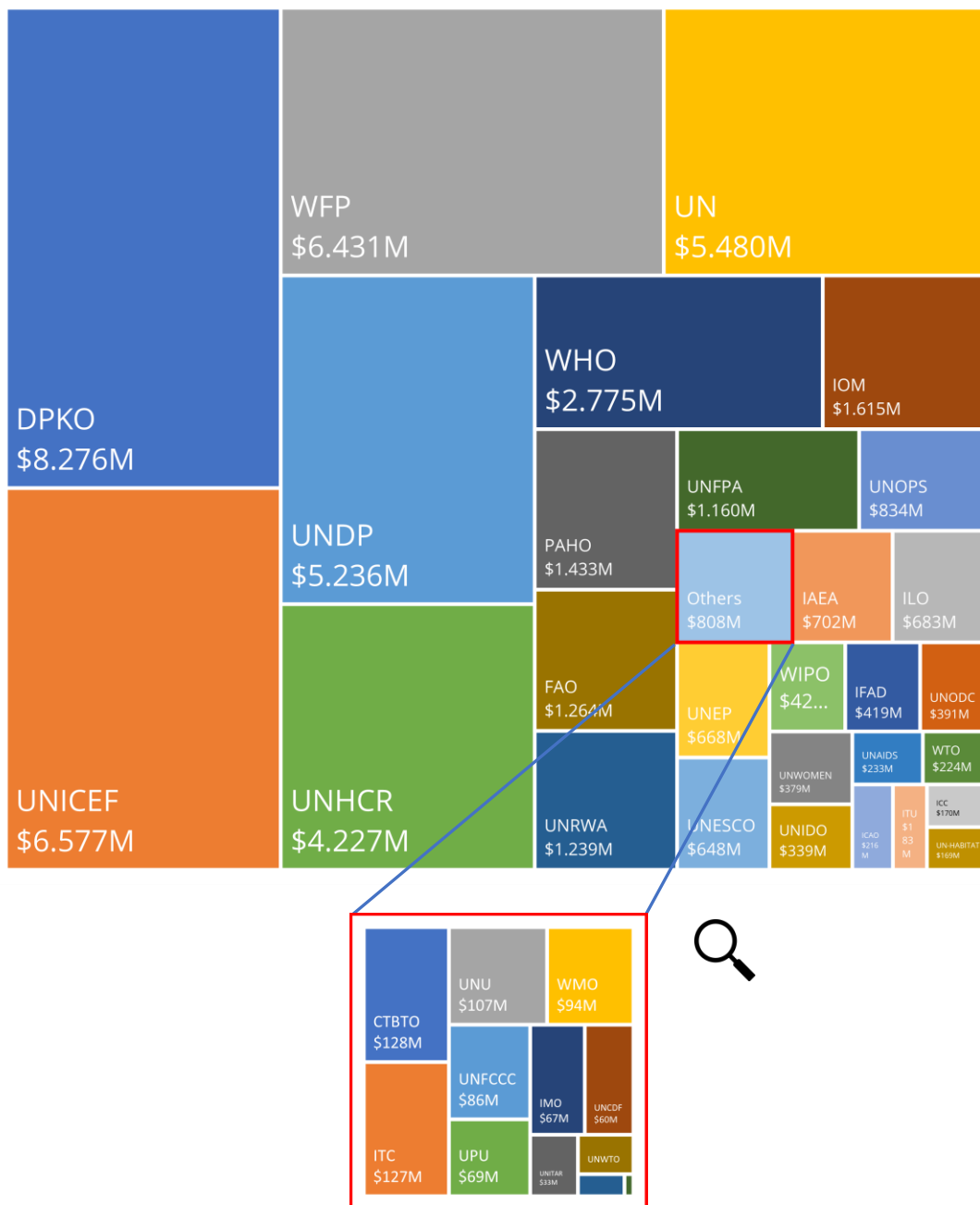
Common System-wide Support: Activities in three parts of the program budget provide common support to the entire UN system: Overall Policy Making, direction and Coordination (I), Jointly Financed Administrative Activities (X), and Safety and Security (XII). For these parts of the UN budget an approach may be necessary which takes account of activities across the UN system. The total budget of the UN system (excluding IFIs) in 2017 was \$53.2 billion. This is divided up as shown below between different parts of the UN system.

Most of the entities in the UN system have an ODA coefficient of 100% by the DAC Secretariat. Some entities have smaller coefficients including Peacekeeping (15%), UN program budget (15%) or, significantly higher, the Food and Agriculture Organization with 51%. A few are not ODA eligible, for example the United Nations Office for Project Services (UNOPS), the World Trade Organization (WTO), the International Civil Aviation Organization (ICAO) and the International Maritime Organization (IMO). The weighted average of the ODA coefficients of all UN system organizations accounts for 76.3%. This means that \$40.2 billion out of \$53.2 billion of UN system spending in 2016 was ODA eligible.

The detailed analysis of each part of the UN Program Budget shows that each contains a proportion of activities that are ODA eligible. The table on page 22 lists the coefficients for each part identified in Segment II of this paper.

The DAC methodology assumes three parts of the UN Program budget are 100% ODA eligible. For two of the three parts—International Cooperation for Development and Regional Cooperation for Development—the analysis in Segment II indicates the real proportion of activity that should be ODA eligible is below 100%. The DAC methodology currently classifies the remaining 11 parts as containing no activity that is ODA eligible. The analysis in Segment II indicates, however, that this is not accurate. The coefficients for these remaining seven parts range from 15% to 76%.

United Nations System Spending (2017, in million USD)

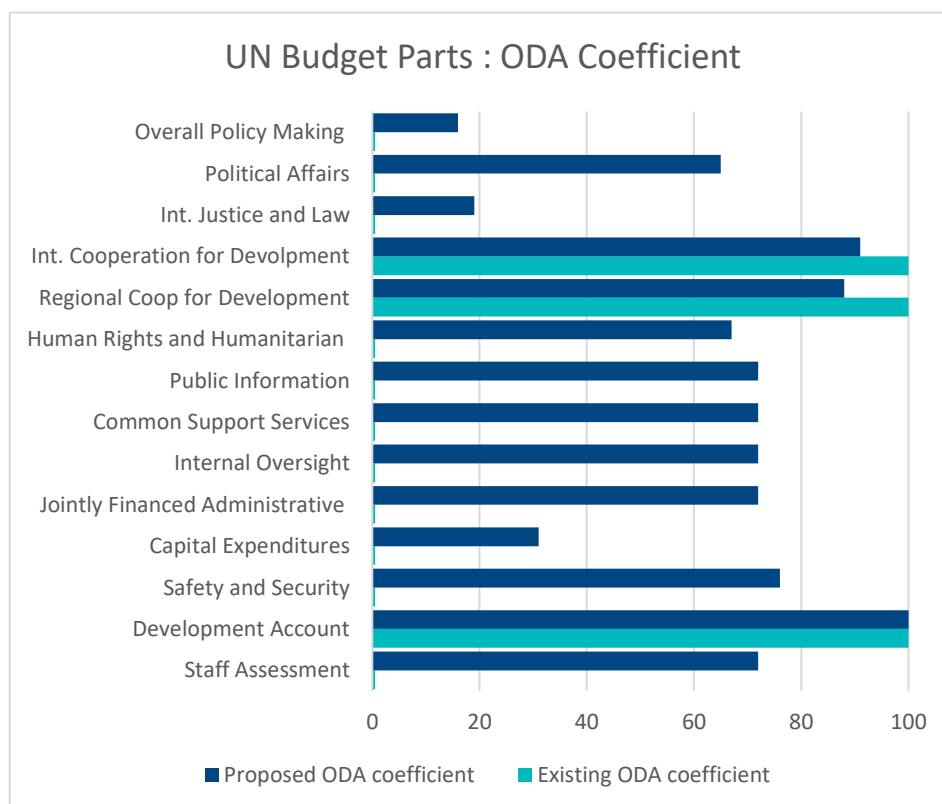


Source: Graph based on data from the United Nations System Chief Executives Board for Coordination.

Table: Current and Proposed ODA Coefficients for Each Part of the UN Program Budget

Part	Title	Existing ODA coefficient	Proposed ODA coefficient
1	Overall Policy Making, Direction and Coordination	0.0	15.7
2	Political Affairs	0.0	65.4
3	International Justice and Law	0.0	19.3
4	International Cooperation for Development	100.0	90.9
5	Regional Cooperation for Development	100.0	87.8
6	Human Rights and Humanitarian Affairs	0.0	67.4
7	Public Information	0.0	71.5
8	Common Support Services	0.0	71.5
9	Internal Oversight	0.0	71.5
10	Jointly Financed Administrative Activities	0.0	71.9
11	Capital Expenditures	0.0	31.0
12	Safety and Security	0.0	76.3
13	Development Account	100.0	100.0
14	Staff Assessment	0.0	71.5

Source: OECD Development Cooperation Directorate (DCD-DAC), Single table (existing ODA coefficient) and Segment II of this paper (proposed ODA coefficient).



Source: OECD Development Cooperation Directorate (DCD-DAC), Single table (existing ODA coefficient) and Segment II of this paper (proposed ODA coefficient).

Conclusion

The detailed analysis in Segment II of this paper indicates that **the ODA coefficient for the UN Program Budget determined by the DAC significantly underestimates the share that should be considered ODA**. This becomes particularly evident in view of the ODA-eligible activity in the domain of political, peace, and humanitarian affairs, as well as human rights that were not taken into consideration. This is compounded by the fact that the DAC did not use a pro rata approach for common Secretariat and common system-wide support functions, contradicting the methodology used for other organizations such as UNDP and FAO. **The coefficient should be raised from 18% to 64%** to reflect the UN Secretariat's important contributions to the welfare of developing countries and as system-wide coordinator of humanitarian and development activities. The DAC working party on development finance statistics should therefore urgently re-evaluate the ODA coefficient in liaison with the UN Secretariat.

Based on the Secretary-General's proposals for the 2020 UN regular budget—an annual budget of USD 2.9 billion¹⁹—this change would significantly raise the amount of recorded ODA. For example, in the case of Germany, which is contributing USD 175.7 million (6.09%)²⁰ to the UN Regular Budget, an ODA coefficient of 64% would increase the country's recorded ODA by USD 80.8 million for the year 2020. In total, the OECD DAC members are contributing 2.0 USD billion to the 2020 UN Regular Budget (68.0%); the proposed increase of the coefficient would therefore raise recorded ODA by USD 902.0 million.

¹⁹ Estimates (before recosting) taken from UNGA Resolution A/74/6 (Sections 1-36).

²⁰ UNGA Resolution 73/271.

SEGMENT II

This section of the research paper includes a comprehensive assessment of the ODA eligibility of the individual parts of the UN Program Budget.

Part I: Overall Policymaking, Direction, and Coordination

<p>Current contribution to ODA coefficient: 0.0%</p> <p>Proposed estimated contribution to coefficient: 15.7%</p>

Part I of the program budget contains two sections covering overall policymaking, direction, and coordination (Section 1) and General Assembly and Economic and Social Council affairs (Section 2) and conference management.

Section 1: Overall Policymaking, Direction and Coordination²¹

Section 1 of the budget covers a wide range of areas including the Secretary-General and his office, support for specific entities with cross-cutting responsibilities, and importantly from 2020 onwards the UN Secretariat contribution to the reformed UN Development System.



Amina Mohammed, Deputy Secretary-General and chair of the United Nations Sustainable Development Group.

Source: UN

The UN General Assembly policymaking component includes travel for representatives of the 48 Least Developed Countries to attend a regular session of the General Assembly, staffing for the Office of the President of the General Assembly, and budgets for a number of cross-cutting sub-organs including the Advisory Committee on Administrative and Budgetary Questions, Committee on Contributions, United Nations Board of Auditors, United Nations Joint Staff Pension Board, Committee for Programme and Coordination, and the Independent Audit Advisory Committee. This includes travel expenses and meals for members to attend meetings where mandated.

²¹ UNGA Resolution 74/6 (Section 1).

The Secretary-General and executive direction and management components include the Secretary-General and his office; the Deputy Secretary-General; and heads of UN offices in Vienna, Nairobi, and Geneva. The offices of the Special Representatives of the Secretary-General for Children and Armed Conflict, Sexual Violence in Conflict, and Violence against Children, and office of the Victims' Rights Advocate are also in this part of the budget.

An important addition to this section of the budget is the UN Secretariat's contribution to strengthening the UN Development System. UNGA resolution 72/279 of 2018 represented an overhaul of how the United Nations operates on development. The reinvigorated Development System will harness capacities across the United Nations to increase the coherence of support provided to countries to help them meet the SDGs. This includes the Development Coordination Office located in the Secretariat which will be responsible for managing and providing oversight to the new Resident Coordinator system. The reinvigorated Development System will be funded through a combination of voluntary funding, a levy on all earmarked funds flowing through the UN, and a cost sharing formula. All UN entities with operations in countries will contribute to the cost-sharing component including the UN Secretariat. The UN Secretariat cost-share component is funded through this section of the budget.

A range of activities within the section meet the criteria for ODA including funding for the reinvigorated Development System. The same is true for the special representatives covered in this section and travel for representatives of the LDCs. Another set of activities deliver for the whole UN system such as the UN Board of Auditors and Office of the Deputy Secretary-General. A third category of activities are focused on the UN Secretariat activities, so its coefficient should reflect the ODA share of the Secretariat. An evaluation of the programmatic activity, allocating a 100% coefficient to activity which is clearly eligible, such as the development system, a pro rata rate to other areas, and excluding areas that are not eligible would mean an ODA coefficient of 80.5% for this section.

Section 2: General Assembly and Economic and Social Council Affairs and Conference Management²²

Section 2 of the budget covers the Department for General Assembly and Conference Management (DGACM). DGACM is responsible for providing conference services for all intergovernmental and expert bodies meeting at the New York headquarters and at the United Nations offices in Geneva, Vienna, and Nairobi, as well as for other conferences and meetings held under the auspices of the United Nations. This includes the planning and organization of meetings and conferences around the globe, the provision of simultaneous interpretation, and the creation of parliamentary documentation and official meeting records, and their timely distribution in the six official languages of the United Nations. The work of DGACM is wide ranging and only a portion covers issues contributing directly to economic development. A large proportion of the work is of a normative nature. The program budget does not identify the share of

²² UNGA Resolution 74/6 (Section 2).

meetings that contribute directly to economic development. While a case could be made that part of the DGACM budget should be considered as contributing to development assistance on a pro rata basis, it has proven difficult to accurately identify a coefficient.



United Nations General Assembly Hall in New York.

Source: UN

Summary: Part I

Part I	Proportion of activity ODA eligible
Section 1 – Overall policymaking, direction and coordination	80.5%
Section 2 – General Assembly and Economic and Social Council affairs and conference management	0.0 %
Total (weighted by size of budget section)	15.7%

Part II: Political Affairs

<p>Current contribution to ODA coefficient: 0.0%</p> <p>Proposed estimated contribution to coefficient: 65.4%</p>

Part II covering Political Affairs is the largest single part of the UN program budget, accounting for 25% of the total budget and activity. Part II of the budget is divided into four sections covering: Political Affairs (Section 3), Disarmament (Section 4), Peace Operations (Section 5) and Peaceful Uses of Outer Space (Section 6).

Section 3: Political Affairs²³

This section of the budget covers the Department of Political and Peacebuilding Affairs (DPPA), Special Political Missions, Office of the UN Special Coordinator for the Middle East Peace Process, United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory, the United Nations Office to the African Union, and the Office of Counter Terrorism.

DPPA is responsible for all Secretariat matters related to the prevention, management and resolution of conflicts at the global level. It is the lead entity of the UN for good offices, political analysis, mediation and electoral assistance. The Department oversees the work of special political missions, including special envoys and regional offices. It also provides support to the Security Council, the UNGA discussions on Political Affairs, and the Peacebuilding Commission. Much of the work of DPPA directly contributes to the achievement of SDG 16 (Peace, Justice and Strong Institutions), but many of the sub-programs also contribute to other SDGs including SDG 5, SDG 8, SDG 10, and SDG 17. For example, Sub Programme 2 on Electoral Assistance contributes to both SDG 16 and SDG 5. Under this sub-programme in 2018, over 90 electoral missions were conducted across the world, including needs assessment missions and other types of technical and advisory missions. This activity is predominantly carried out in ODA-eligible countries. Sub Programme 6 covering the Peacebuilding Support Office (PBSO) similarly contributes to SDG 5, SDG 8, SDG 16, and SDG 17. The work of the PBSO is central to the UN's efforts to ensure an integrated approach to addressing the root causes of the complex crises in places like the Sahel.

Over 90% of the activity of this program is delivered through Special Political Missions. The majority of the work and resources in Special Political Missions is in the form of country-specific missions and regional offices headed by senior representatives of the Secretary-General that help prevent and resolve conflict and support complex political transitions, in coordination with national actors and UN development and humanitarian entities on the ground. Except for the Special Adviser to the Secretary-General on Cyprus, the work of all current field based Special Political Missions is in ODA-eligible countries. These range from the United Nations Regional Office for Central Africa in Libreville to the Special Envoy of the Secretary-General for Myanmar. Some Special

²³ UNGA Resolution 74/6 (Section 3).

Political Missions have a clear economic development or humanitarian assistance component to their mandate such as the UN Assistance Mission in Afghanistan (UNAMA) and should be deemed as ODA eligible. Others such as the UN Personal Envoy of the Secretary-General for Western Sahara have a mandate focused narrowly on conflict resolution and do not have economic development as the central part of their mandate. A cluster of Special Political Missions is made up of sanctions monitoring groups, panels, and similar entities, which also fall outside the scope of ODA. Overall, we assessed that 74.8% of the budgets of the Special Political Missions are eligible for ODA.

Example: UN Verification Mission in Colombia

The Verification Mission was established by the UN Security Council with [Resolution 2366](#) in July 2017 following a joint request for UN support from the Government of Colombia and the Revolutionary Armed Forces of Colombia–People’s Army (FARC-EP). The Mission is responsible for verifying the reintegration of former FARC-EP members into political, economic and social life and security guarantees for former FARC-EP members, their families and communities in the territories. The work of the Verification Mission is analogous to Case 3 in the ODA Casebook on Conflict, Peace and Security Activities which describes the International Observation Mission in Mozambique.

A significant share of the programmatic activity under Section 3 falls within the criteria for ODA eligibility as it is administered with the promotion of developing countries’ welfare as its main objective. While described in the UN Budget as Peace and Security, it is of a non-military nature and aligns with the criteria for eligibility set out in the ODA casebook on conflict peace and security.²⁴ Regarding Special Political Missions, the casebook confirms the eligibility of bilateral participation in international civilian missions, such as some managed by the UN Department of Political and Peacebuilding Affairs. However, some of the activity carried out by the Department is clearly ineligible, including global political analysis, the normative work of the DPPA in supporting the Security Council, and General Assembly and Counter Terrorism support. An analysis of the program plan indicates that just over 70% of the activity within this section is ODA eligible. This is in line with analogous activities carried out by the OSCE which has an ODA coefficient of 74%.

Section 4: Disarmament²⁵

This section covers the Office for Disarmament Affairs which is responsible for supporting multilateral efforts aimed at achieving the goal of general and complete disarmament under strict and effective international control. This includes support for multilateral negotiations and deliberations on disarmament agreements, arms limitation and non-proliferation in all its aspects, negotiations on eliminating weapons of mass destruction, and the regulation conventional weapons. The work of the Department is normative in nature, including the technical assistance provided (e.g., technical support and advice to the President-designate of the Third United Nations Conference

²⁴ OECD, DAC 2017.

²⁵ UNGA Resolution 74/6 (Section 4).

to Review Progress Made in the Implementation of the Programme of Action to Prevent, Combat and Eradicate the Illicit Trade in Small Arms and Light Weapons in All Its Aspects). Much of the work of the Department contributes to SDG 16 but the subprograms also contribute to SDG 3, SDG 4, SDG 5, SDG 8, and SDG 11.

Much of the programmatic activity under section 4 contributes to non-proliferation, disarmament, and destruction of stockpiles in ODA-eligible countries and could potentially fall within the criteria for ODA eligibility. The DAC has not included organizations that focus on Disarmament or Proliferation (e.g., Organization for the Prohibition of Chemical Weapons) on its list of ODA-eligible organizations. Without further guidance from the DAC it is unclear whether any component of this section should be ODA eligible.

Section 5: Peace Operations²⁶



Bangladeshi peacekeepers trained as doctors offer medical treatment to villagers in Northern Mali (16. April 2019).

Source: UN

This section covers the Department of Peace Operations (DPO) which is responsible for the deployment of peacekeeping operations. DPO directs, manages and provides political and policy guidance and strategic direction to peace operations. It also works to improve peacekeeping and

adapt it to contemporary challenges. The work of DPO contributes to the achievement of SDG 16. Only 3% of DPO's budget comes from the UN program budget. The remainder comes from assessed peacekeeping budgets and extra budgetary sources. Taking account of the share from the civilian, police, and military components of peacekeeping missions, the DAC has recognized that 15% of assessed contributions to UN peacekeeping missions should be attributed as ODA.²⁷ Where ODA eligibility is concerned, the work of DPO's funded program budget should be aligned with work funded through assessed peacekeeping budgets. A coefficient of 15% should therefore be applied to this section.

²⁶ UNGA Resolution 74/6 (Section 5).

²⁷ OECD n.d. [The ODA Coefficient for UN Peacekeeping Operations Explained].

Section 6: Peaceful Uses of Outer Space²⁸

This section covers the Office for Outer Space Affairs, which works to bring the benefits of space to humankind by promoting international cooperation in space activities. The office serves as the secretariat to the Committee on the Peaceful Uses of Outer Space and its subsidiary bodies, implements the United Nations Programme on Space Applications and the Programme on the United Nations Platform for Space-based Information for Disaster Management and Emergency Response and maintains the Register of Objects Launched into Outer Space. The work of the office in supporting space-based information in the prevention, preparedness, early warning, response, and reconstruction from disaster risk in countries such as the Dominican Republic contributes to SDG 13. The programmatic activity of section 6 which contributes directly to the welfare of developing countries accounts for 30% of the budget.

Summary: Part II

Part II Section	Proportion of activity ODA eligible
Section 3 – Political Affairs	70.5%
Section 4 – Disarmament	0.0%
Section 5 – Peace Operations	15.0%
Section 6 - Peaceful Uses of Outer Space	30.0%
Total (weighted by size of budget section)	65.4%

²⁸ UNGA Resolution 74/6 (Section 6).

Part III: International Justice and Law

<p>Current contribution to ODA coefficient: 0.0%</p> <p>Proposed estimated contribution to coefficient: 19.3%</p>

Part III of the program budget covers International Justice and Law, which makes up 2% of the total budget. Part III of the budget is divided into two sections covering the International Court of Justice (Section 7) and Legal Affairs (Section 8).

Section 7: International Court of Justice²⁹



The International Court of Justice based in The Hague is the principal judicial organ of the UN (6 February 2015).

Source: UN/ICJ/Frank van Beek

matters the UNGA, Security Council, and other international organizations submit to it. Because of the nature of the disputes it adjudicates, the ICJ can be viewed as underpinning many of the SDGs.

Section 7 contains the budget for the International Court of Justice (ICJ). The ICJ is the principal judicial organ of the UN. In accordance with Article 33 of the Statute of the ICJ, the budget of the Court has been incorporated into the UN program budget. The ICJ decides upon disputes freely submitted to it by States and gives advisory opinions on

Example: ICJ Navigational and Related Rights (Costa Rica v. Nicaragua) 2009³⁰

Costa Rica instituted proceedings against Nicaragua in a dispute concerning the navigational and related rights of Costa Rica on a section of the San Juan River, the southern bank of which forms the boundary between the two States provided for by an 1858 bilateral treaty. The ICJ found that Costa Rica had the right of free navigation on the San Juan River for purposes of commerce including the transport of passengers and that persons travelling on the San Juan River on board Costa Rican vessels were not required to obtain Nicaraguan visas.

Over the last 10 years, the ICJ has looked at 33 cases. Twenty-nine of these cases involved at least one ODA-eligible country. An analysis of these cases indicates that 14 cases would lead directly to promoting economic development. This could potentially be used as a proxy for ODA eligibility. But given the normative nature and implications of ICJ rulings for this section of the budget and lack of further guidance from the DAC

²⁹ UNGA Report 73/4.

³⁰ Ibid.

on how this activity should be accounted for, it has not been possible to confidently identify a coefficient.

Section 8: Legal Affairs³¹

Section 8 contains the budget of the Office of Legal Affairs (OLA) of the UN Secretariat; the Independent Investigative Mechanism for Myanmar; International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011; the Extraordinary Chambers in the Courts of Cambodia; and the Residual Special Court for Sierra Leone.

OLA is responsible for providing unified central legal services for the Secretariat and other organs of the UN; the progressive development of international public and trade law and its codification; the registration and publication of treaties; and the strengthening, development, and effective implementation of the international legal order for the seas and oceans. It does this in three main ways: supporting intergovernmental processes and technical and expert bodies; providing support to the principal and subsidiary organs of the UN in accordance with international law and capacity-building, advisory services; and dissemination of information. Because OLA supports activities across the UN, its activities can be seen to be supporting all the SDGs. Following the adoption of UNGA resolution 72/279 on the repositioning of the UN development system, OLA now provides direct legal support to all resident coordinators and their offices. The capacity building work of OLA is focused on ODA-eligible countries. An example is the work to increase the participation of developing countries in the United Nations Commission on International Trade Laws' law-making activities. Some aspects of OLA's work are normative in nature such as support to the UNGA Sixth Committee and UN Security Council. An analysis of the program plan for OLA indicates that 60% of the activity of the Department is ODA eligible.

The Independent Investigative Mechanism for Myanmar is responsible for collecting, consolidating, preserving, and analyzing evidence of the most serious international crimes and violations of international law committed in Myanmar since 2011. The International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic was created in 2016 to prepare for criminal trials relating to the conflict in the country. The work of both mechanisms could be seen as being in the same category as UN International Tribunals, which have mostly been deemed not eligible by the DAC as their prime objective could be viewed as the promotion of human rights and not development, and they have "no immediate developmental impact as they do not support capacity development of the judicial and legal framework of the countries in question."³²

³¹ UNGA Resolution 74/6 (Section 8).

³² OECD, DCD/DAC 2009, p. 6.

On the other hand, the work of both mechanisms for Syria and Myanmar aligns closely with SDGs 5 and 16. In addition, the DAC Secretariat confirmed the ODA eligibility of the Extraordinary Chambers of the Courts of Cambodia on the basis that “its main objective is to develop judicial and legal capacity across the criminal justice sector, strengthen the rule of law and facilitate the reconciliation in the Kingdom of Cambodia.”³³ Therefore, a case could be made for considering a proportion of the two mechanisms as ODA eligible following the logic applied in the case of Cambodia. On balance, it is prudent to exclude the investigative mechanisms from the coefficient as long as no further clarifications have been made by DAC. Taking account of the ODA eligibility of different components of Section 8 of the budget means an overall ODA coefficient of 27.8%.

Summary: Part III

Part III Section	Proportion of activity ODA eligible
Section 7 – ICJ	0.0 %
Section 8 – Legal Affairs	27.8%
Total (weighted by size of budget section)	19.3%

³³ OECD, DCD/DAC 2012, p. 2.

Part IV: International Cooperation for Development

Current contribution to ODA coefficient: 100.0%
Proposed estimated contribution to coefficient: 90.9%

Part IV of the budget is divided into nine sections covering: Economic and social affairs (Section 9), Least Developed & Landlocked Developing Countries and Small Island Developing States (Section 10), UN support for the New Partnership for Africa's Development (Section 11), Trade and Development (Section 12), the International Trade Centre (Section 13), Environment (Section 14), Human Settlements (Section 15), International Drug Control, Crime and Terrorism Prevention and Criminal Justice (Section 16) and UN Women (Section 17).

Section 9: Economic & Social Affairs³⁴

Section 9 of the budget covers the Department of Economic and Social Affairs (DESA). DESA is the department within the UN Secretariat which supports the UN's development pillar by:

- 1) providing substantive support to the bodies established under the Charter of the United Nations dealing with development issues, namely, the UNGA, the Economic and Social Council and its related functional commissions, and expert bodies;
- 2) monitoring and analyzing development trends, prospects, and policy issues globally; and
- 3) providing support for capacity development in policy formulation and implementation.

DESA's program of work is structured into nine sub-programs covering intergovernmental support and coordination for sustainable development; Inclusive social development; sustainable development; statistics; population; economic analysis and policy; public institutions and digital government; sustainable forest management, and financing for development. Most of these programs are ODA eligible due to their developmental nature.

The work on inclusive social development advances policies for the eradication of poverty and the reduction of inequality. The subprogramme on sustainable development helps developing countries conduct voluntary national reviews at the ECOSOC high-level political forum. The statistics and population programs help ensure that high-

³⁴ UNGA Resolution 74/6 (Section 9).



Presentation of Belarus Voluntary National Review on SDGs at UN High Level Political Forum.

Source: Permanent Mission of Belarus to the UN

long-term economic development. The work on financing for sustainable development leads global thinking on how resources can be mobilized to finance the SDGs in developing countries. While this covers all countries, the benefits accrue primarily to developing countries. The program on sustainable forest management provides advisory services and capacity-building workshops for developing countries on global forest goals and forest-related SDGs.

quality, timely, disaggregated, easily accessible data and national statistics and geospatial information are produced for policymakers. The objective of economic analysis and policy is to strengthen national policies and international policy coordination for maintaining global macroeconomic stability for

An analysis of DESA's programmatic activity indicates that a minimum of 80% should be ODA eligible.

Section 10: Least Developed & Landlocked Developing Countries & Small Island Developing States³⁵

Section 10 of the budget covers the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (UN-OHRLLS). UN-OHRLLS is responsible for advocating for supporting, mobilizing, coordinating, and reporting on the implementation of the programs of action for the least developed countries, landlocked developing countries, and small island developing states. The work of UN-OHRLLS is clustered around three themes: Eradicating poverty from the least developed countries and transforming their economies; advancing the integration of landlocked developing countries into global markets, and increasing the economic, social and environmental resilience of small island developing states. UN-OHRLLS programmatic activity is of a truly developmental character and should be considered ODA eligible.

Section 11: UN Support for the New Partnership for Africa's Development³⁶

Section 11 of the budget covers the Office of the Special Adviser on Africa (OSAA). OSAA is responsible for coordinating UN action on the peace, security and development nexus in Africa, enhancing international support for Africa's development and security; and facilitating intergovernmental deliberations on Africa at the global level.

³⁵ UNGA Resolution 74/6 (Section 10).

³⁶ UNGA Resolution 74/6 (Section 11).

Much of OSAA's work is focused on supporting the New Partnership for Africa's Development (NEPAD). As OSAA's program of work is developmental in nature and all OSAA beneficiary countries are ODA eligible, the Office's budget should be considered ODA eligible.

Section 12: Trade & Development³⁷

Section 12 of the budget covers the United Nations Conference on Trade and Development (UNCTAD). UNCTAD is responsible for assisting developing countries, especially the least developed countries, and countries with economies in transition to integrate into the global economy in support of inclusive and sustainable growth and development. UNCTAD's work focuses on providing economic advisory services to countries that help them: understand options for addressing macro-level development challenges; diversify economies to make them less dependent on commodities; limit their exposure to financial volatility and debt; and finally increase access to digital technologies and curb regulations that stifle competition. All activities in UNCTAD's program of work are developmental in nature and benefit ODA eligible countries. The DAC coefficient for extra-budgetary contributions to UNCTAD is 100%. The activity within this section of the budget should therefore also be considered ODA eligible.

Section 13: International Trade Centre³⁸

Section 13 of the budget covers the International Trade Centre (ITC). ITC is a joint technical cooperation agency of the UN and the World Trade Organization (WTO) responsible for the business aspects of trade development. The objective of ITC's trade promotion and export development program funded by the UN regular budget is to increase the international competitiveness of micro-, small and medium-sized enterprises in developing countries, especially least developed countries and countries with economies in transition. All activities are developmental in nature and benefit ODA-eligible countries. The DAC's coefficient for extra-budgetary contributions to ITC is 100%. The activity within this section of the budget should therefore also be considered ODA eligible.

Section 14: Environment³⁹

Section 14 of the budget covers the United Nations Environment Programme (UNEP). UNEP is responsible for leading and coordinating action on environmental matters within the United Nations system. UNEP's program of work consists of seven work streams:

- 1) advancing the transition of countries to low-emission economic development and their adaptation and resilience to climate change;
- 2) preventing and reducing the environmental impacts of disasters and conflicts while building resilience of countries to future crises;

³⁷ UNGA Resolution 74/6 (Section 12).

³⁸ UNGA Resolution 74/6 (Section 13).

³⁹ UNGA Resolution 74/6 (Section 14).

- 3) advancing an integrated approach to the management of marine, freshwater and terrestrial ecosystems for the maintenance and restoration of biodiversity, the long-term functioning of ecosystems, and the supply of ecosystem goods and services;
- 4) advancing policy coherence and strengthening legal and institutional frameworks;
- 5) advancing sound management of chemicals and waste and to improve air quality for a healthier environment and better health for all;
- 6) advancing the transition to sustainable development through multiple pathways, including inclusive green economies, and adoption of sustainable consumption and production patterns; and
- 7) strengthening governments' capacity to conduct quality assessments of the environmental dimension to sustainable development.

Example: Saint Lucia's National Environmental Information System⁴⁰

In 2018, UNEP provided consultation and advice to the Government of Saint Lucia to launch its first national environmental information system, which would provide the government with information to facilitate compliance with its treaty obligations and develop effective environmental interventions. For each convention, indicators related to broader policy goals and objectives were integrated to support the reporting and translation of data into information that the government could use to support better decisions relating to environmental issues.

All activities under UNEP's program of work are developmental in nature and benefit ODA-eligible countries. The DAC's coefficient for extra-budgetary contributions to UNEP is 100%. The activity within this section of the budget should therefore also be considered ODA eligible.

Section 15: Human Settlements⁴¹

Section 15 of the budget covers the United Nations Human Settlements Programme (UN-Habitat). UN-Habitat is responsible for sustainable urbanization and human settlements. It supports Member States regarding sustainable cities and human settlements through its normative and operational work at the global, regional, national and local levels. UN-Habitat's program of work for 2020 is structured into four work streams:

- 1) reducing spatial inequality and poverty in communities across the urban-rural continuum;
- 2) enhancing shared prosperity of cities and regions;
- 3) strengthening climate action and improved urban environment in an integrated manner at all governmental and territorial levels; and
- 4) enhancing urban crisis prevention and response.

All activities under UN-Habitat's program of work are developmental in nature and benefit ODA eligible countries. The DAC's coefficient for extra-budgetary contributions

⁴⁰ Ibid.

⁴¹ UNGA Resolution 74/6 (Section 15).

to UN-HABITAT is 100%. The activity within this section of the budget should therefore also be considered ODA eligible.

Section 16: International Drug Control, Crime and Terrorism Prevention and Criminal Justice⁴²

Section 16 covers the United Nations Office on Drugs and Crime (UNODC). UNODC is responsible for supporting Member States in making the world safer from drugs, crime, and terrorism with a view to promoting security and justice for all. UNODC's program of work consists of nine work streams:

- 1) preventing and combating transnational organized crime and illicit trafficking;
- 2) ensuring comprehensive and balanced responses to the world drug problem, integrating demand reduction and related measures, supply reduction and related measures, and international cooperation;
- 3) preventing and combatting corruption in line with the framework of the United Nations Convention Against Corruption;
- 4) strengthening a criminal justice regime against terrorism that is effective and is implemented by Member States in accordance with the rule of law;
- 5) preventing crime and ensuring more effective, fair, humane, and accountable criminal justice systems, as a basis for the rule of law and sustainable development;
- 6) enhancing knowledge of trends on drugs and crime for scientific evidence-based policy formulation;
- 7) advancing institutional reform and strengthening policy and operational responses by Member States on drug control, crime prevention, and criminal justice in support of SDGs;
- 8) strengthening Member State-owned programs countering drugs, crime and terrorism; and
- 9) ensuring effective and efficient functioning of the UN intergovernmental bodies in dealing with issues relating to drugs, crime and terrorism; of the International Narcotics Control Board in fulfilling its treaty-based mandate of monitoring and promoting the implementation of and full compliance with international drug control treaties; and of the United Nations Congress on Crime Prevention and Criminal Justice in fulfilling its advisory role.

UNODC is primarily funded by extra-budgetary contributions. Only 5% of total resources come from the UN regular budget. The activities under UNODC's program of work are developmental in nature and benefit ODA-eligible countries. One possible exception is sub-program 9, where UNODC lends support to intergovernmental processes in service of all nations with a strong normative character. This component, which accounts for 27.6% of the budget of the program of work. Overall, 72.4% of UNODC's budget should be considered as ODA eligible, even though this is less than the DAC coefficient for extra-budgetary contributions to UNODC, which is 100%.

⁴² UNGA Resolution 74/6 (Section 16).

Section 17: UN Women⁴³

Section 17 covers the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women). UN Women is responsible for supporting the accelerated realization of gender equality and the empowerment of all women and girls as actors and beneficiaries of sustainable development, human rights, humanitarian action, and peace and security. UN Women's programme of work consists of two sub-programs: (1) Intergovernmental support, coordination, and strategic partnerships: The objective to achieve gender equality and to realize the empowerment of all women and girls, including full enjoyment of their human rights. This includes processes like the Commission on the Status of Women (CSW) and the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP); and (2) Policy and program activities that aim to eliminate and prevent all forms of discrimination and violence against women and girls, which includes the capacity development and technical cooperation program that UN-Women performs.

UN Women is heavily dependent on extra-budgetary contributions, which account for 98% of the agency's total budget. While some of the normative work carried out by UN-Women is global in nature, the benefits disproportionately accrue to developing countries. Approximately 80% of UN Women's program budget activities should be considered ODA eligible, although this is below the DAC coefficient for extra-budgetary contributions to UN-Women of 100%.

Summary: Part IV

Part IV Section	Proportion of activity ODA eligible
Section 9 – Economic & Social Affairs	80.0%
Section 10 – Least Developed & Landlocked Developing Countries & Small Island Developing States	100.0%
Section 11 – UN support for the New Partnership for Africa's Development	100.0%
Section 12 – Trade & Development	100.0%
Section 13 – International Trade Centre	100.0%
Section 14 – Environment	100.0%
Section 15 – Human Settlements	100.0%
Section 16 – Intl. Drug control, Crime & Terrorism Prevention & Criminal Justice	72.4%
Section 17 – UN Women	80.0%
Total (weighted by size of budget section)	90.9%

⁴³ UNGA Resolution 74/6 (Section 17).

Part V: Regional Cooperation for Development

<p>Current contribution to ODA coefficient: 100.0%</p> <p>Proposed estimated contribution to coefficient: 87.8%</p>

Part V covering regional cooperation for development is one of the larger parts of the UN program budget, accounting for 10.3% of the total budget and activity. This part of the budget is divided into six sections, which cover the budgets of the five UN Regional Economic/Social Commissions as well as the budget of the Regular Programme of Technical Cooperation (RPTC). The six sections are: Economic and Social Development in Africa (Section 18), Economic and Social Development in Asia and the Pacific (Section 19), Economic Development in Europe (Section 20), Economic and Social Development in Latin America and the Caribbean (Section 21), Economic and social development in Western Asia (Section 22) and the Regular Programme of Technical Cooperation (Section 23).

Section 18: Economic & Social Development in Africa⁴⁴



This section of the budget covers the Economic Commission for Africa (ECA), which is the regional commission with the largest budget. ECA is responsible for promoting the economic and social development of its member states, fostering intraregional integration and promoting international cooperation for Africa's development. ECA provides dedicated regional platforms, undertakes policy research and responsive capacity support and policy advice at the country level to contribute towards the achievement of the 2030 Agenda for Sustainable Development and the African Union's Agenda 2063. ECA's program of work consists of nine work streams with the following objectives:

⁴⁴ UNGA Resolution 74/6 (Section 18).

- 1) accelerating economic transformation and inclusive development in Africa through improved macroeconomic policy and governance;
- 2) enhancing regional cooperation and integration among member States to tackle the challenges of structural transformation in Africa;
- 3) enhancing the role of the private sector in sustained economic growth and transformation in Africa;
- 4) improving the production, dissemination and use of quality data and statistics in Africa in support of the SDGs;
- 5) improving the management of natural resource endowments, reducing the negative impacts of climate change by moving towards green transitions and climate-resilient development, and harnessing new technologies;
- 6) achieving gender equality and women's empowerment for inclusive and sustainable development in Africa;
- 7) achieving structural transformation for inclusive and sustainable development in each of the five African subregions (North Africa, West Africa, Central Africa, East Africa and Southern Africa); and
- 8) improving public sector management and development planning for member States; and reducing poverty and inequality and advancing inclusive social and spatial development in Africa.

All member states of ECA and beneficiaries of ECA's activities are ODA-eligible countries and the entire program of work is developmental in nature. The regular budget should therefore fully count as ODA similarly to OECD's coefficient for extra-budgetary contributions to ECA, which is 100%.

Example: Technical Assistance for Zambia's National Statistical Mission⁴⁵

In August 2018, in response to the request of the Central Statistical Office and the Ministry of National Development Planning of Zambia to support the country in evaluating its first generation of national strategies for the development of statistics and developing a road map for the second generation, ECA—which has a comparative advantage as a pan-African centre for statistics—organized a technical assistance mission to Zambia. The Ministry of National Development Planning indicated that the capacity of the national statistical system in Zambia was declining. As a result, 70% of the data and statistics needed for the seventh national development plan were missing.

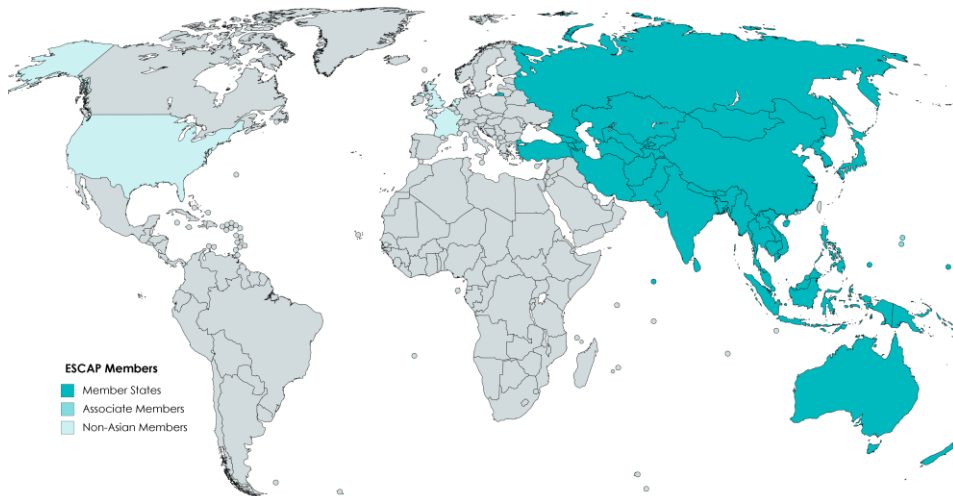
Section 19: Economic & Social Development in Asia & the Pacific⁴⁶

This section of the budget covers the Economic and Social Commission for Asia and the Pacific (ESCAP). The region is home to 4.1 billion people, which is about two-thirds of the global population. ESCAP is the "most comprehensive of the United Nations' five regional commissions, and the largest United Nations body serving the Asia-Pacific region with over 600 staff."⁴⁷ ESCAP consists of 53 Member States and 9 Associate Members.

⁴⁵ UNGA Resolution 74/6 (Section 18).

⁴⁶ UNGA Resolution 74/6 (Section 19).

⁴⁷ UN Regional Commissions New York Office n.d.



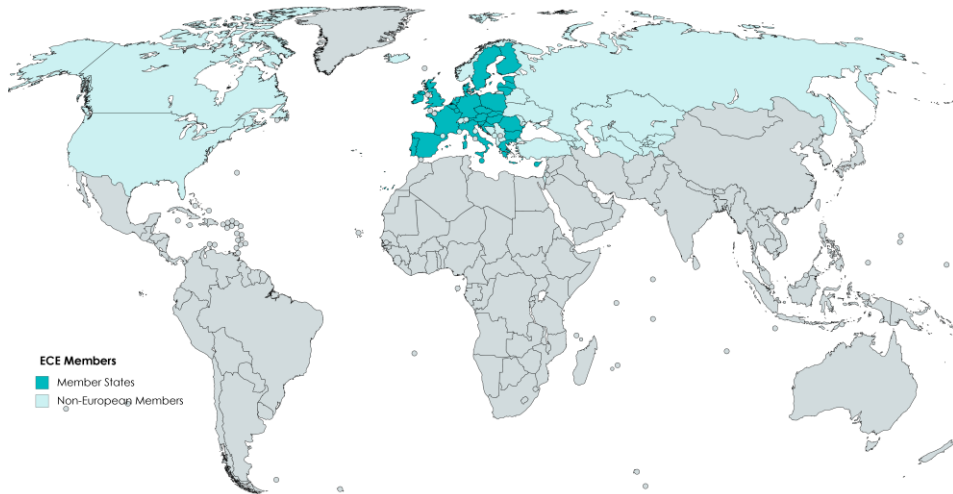
ESCAP is responsible for assisting members and associate members in integrating the three dimensions of sustainable development in Asia and the Pacific. Its work is geared towards ensuring regional cooperation for sustainable development, in particular to reduce rising inequalities within and across countries, exacerbated by transboundary factors such as climate change.

The Commission's research, intergovernmental, and capacity-building functions support its member states in the implementation of the 2030 Agenda for Sustainable Development in the Asia-Pacific region through nine subprograms:

- 1) in the field of macroeconomic policy, poverty reduction and financing for development, achieving stable, inclusive and sustainable economic development;
- 2) harnessing trade, investment, innovation, technology, and enterprise development towards sustainable development and regional integration;
- 3) achieving sustainable transport connectivity, logistics, and mobility;
- 4) eliminating the adverse impacts of growth on natural and built environments to improve human well-being and shared prosperity in Asia-Pacific urban and rural contexts;
- 5) in the field of information and communications technology and disaster risk reduction and management, advancing digital inclusion and space applications for disaster resilience;
- 6) realizing inclusive societies that protect, empower, and ensure equality for all;
- 7) improving the availability, accessibility, and use of quality data and official statistics in support of sustainable development; and
- 8) strengthening regional cooperation and integration for sustainable development in five subregions (Pacific, East/North-East Asia, North/Central Asia, South/South-West Asia and South-East Asia); and finally (9) ensuring access to affordable, reliable, sustainable, and modern energy.

While not all member states of ESCAP are developing countries, the Commission's program of work is geared towards ODA-eligible countries and is developmental in nature. The regular budget should therefore fully count as ODA similarly to OECD's coefficient for extra-budgetary contributions to ESCAP, which is 100%.

Section 20: Economic Development in Europe⁴⁸



This section of the budget covers the Economic Commission for Europe (ECE), which has 56 members in North America, Europe, and Asia. ECE is responsible for facilitating economic integration and cooperation among its member states and promoting sustainable development and economic prosperity in the ECE region. ECE provides a regional intergovernmental platform from which to address economic and environmental challenges that remain a source of primary concern to member states.

ECE's support aimed at developing the capacity of governments to formulate and implement policies for sustainable development is also provided through its programme of work, which is clustered into eight work streams:

- 1) improving environmental governance and performance throughout the ECE region for safeguarding the environment and human health;
- 2) improving sustainable inland transport by making it safer, cleaner, more efficient, and more affordable, for both freight transport and personal mobility;
- 3) advancing official statistics at the national and international levels;
- 4) advancing economic cooperation and integration through policies on innovation, competitiveness and public-private partnerships;
- 5) ensuring access to affordable and clean energy for all and reducing greenhouse gas emissions and the carbon footprint of the energy sector in the region;

⁴⁸ UNGA Resolution 74/6 (Section 20).

- 6) enhancing trade facilitation, agricultural quality standards, and regulatory and trade-related economic cooperation for the transition to sustainable economic growth and sustainable production and consumption;
- 7) strengthening sustainable management of forests and enhancing the contribution of forests and forest products to sustainable development; and
- 8) advancing decent, adequate, affordable, energy-efficient, and healthy housing for all in livable cities and human settlements, sustainable land management, and evidence-based population and social cohesion policies.

Of the five regional commissions, ECE has the economically most diverse membership. It includes some of the world's richest countries as well as relatively less developed countries. Many activities directly benefit OECD countries and are purely normative in nature. Others, like the technical cooperation activities, clearly enhance development. The situation is similar to the Council of Europe, whose membership includes ODA-recipient and high-income countries and whose ODA coefficient is therefore only 40%. OECD's coefficient for extra-budgetary contributions to ECE is 89%.

A closer look at the planned results of the eight subprograms for 2020 provides useful information on the characteristics of the work and makes it possible to approximate the ODA share of ECE regular budget. Subprograms 4, 6, and 8 are clearly ODA eligible. Under subprogram 4, ECE develops Innovation Policy Outlooks aimed at assessing the scope and quality of innovation policies, institutions, and processes; all participating countries (Armenia, Azerbaijan, Belarus, Georgia, Moldova, and Ukraine) are ODA eligible and the activity is developmental. Under subprogram 6, UNECE supports Central Asian countries (Kazakhstan, Kyrgyzstan, Tajikistan, and Uzbekistan) in implementing trade facilitation measures. Under subprogram 8, ECE develops on a regular basis country profiles on urban development, housing and land management, and smart sustainable city profiles to support evidence-based policies on these topics. Since all country profiles are from ODA-eligible countries, these activities should also count as ODA. Overall, subprograms 4, 6, and 8 are responsible for 24.6% of the budget of ECE's program of work. The budget components' executive direction, management, and program support should employ a pro rata approach.

The remaining subprograms do not appear to be ODA eligible: under subprogram 1, ECE advances the Convention on Environmental Impact Assessment in a Transboundary Context. It plans to adopt guidance on extending the life of nuclear power plants. This activity is also normative and benefits donor countries. Under subprogram 2, ECE hosts the Inland Transport Committee, a policymaking body providing an intergovernmental forum to forge tools for economic cooperation and negotiate and adopt international legal instruments on inland transport; this activity is normative and serves the needs of developing and developed countries alike. Under subprogram 3, ECE offers guidance to its member states on how to improve their national statistics and how to set up a system for providing the relevant statistics with regard to the SDGs. Under subprogram 5, ECE develops a United Nations resources management system, mobilizing a global, multisectoral network of experts to initiate the development of a system which is a normative activity in the service of all nations. Under subprogram 7, ECE produces various knowledge products on forests such as the Global Forest Resources

Assessment, the *State of Europe's Forests*, the European Forest Sector Outlook Study. Excluding these subprograms would mean the ODA coefficient for UNECE is 24.6%.

Section 21: Economic & Social Development in Latin America & the Caribbean⁴⁹



This section of the budget covers the Economic Commission for Latin America and the Caribbean (ECLAC). The Commission comprises of 46 member states, which include the 33 countries of Latin America and the Caribbean and 13 other countries from Asia, Europe and North America with "historical, economic and cultural ties with the region."⁵⁰

ECLAC is responsible for promoting the economic, social and environmentally sustainable development of the Latin American and Caribbean region through international cooperation and by undertaking applied research and comparative analysis of development processes and providing relevant normative, operational capacity development and technical cooperation services, as well as advisory services, in support of regional development efforts. ECLAC support aimed at developing the capacity of governments in Latin America to formulate and implement policies for sustainable development. The Commission's programme of work consists of 13 work streams with following objectives:

- 1) enhancing regional integration and cooperation to strengthen the role of Latin America and the Caribbean in international trade and the global economy;
- 2) enhancing structural change, productivity growth, and innovation in the region aligned;
- 3) proposing macroeconomic policies to achieve sustained, sustainable, and inclusive economic growth and development;

⁴⁹ UNGA Resolution 74/6 (Section 21).

⁵⁰ ECLAC n.d.

- 4) achieving greater social and economic equality in the region and overall well-being of the people of the region;
- 5) mainstreaming a gender equality perspective into sustainable and inclusive development strategies;
- 6) integrating population issues into development planning, policies, and programs;
- 7) ensuring the integration and due consideration of environmental, climate, and urban management concerns and opportunities in policymaking and policy implementation;
- 8) enhancing the institutional capacity of countries for good governance of natural resources and infrastructure services;
- 9) enhancing planning and public management processes in the region for the advancement of equitable and sustainable development;
- 10) improving the production, dissemination, and use of statistics for evidence-based decision-making in the region in support of the SDGs;
- 11) strengthening the institutional and technical capacity in Central America, Cuba, the Dominican Republic, Haiti and Mexico to formulate evidence-based public policies in the economic, social and environmental fields;
- 12) strengthening the sustainable development process in the Caribbean in the economic, social, and environmental dimensions and to enhance the subregion's cooperation with Latin America; and
- 13) enhancing regional and subregional integration processes, to foster their convergence and the participation of the region in interregional and global political dialogues, ensuring that common positions are represented.

With a few exceptions such as Chile, all member states of Latin America and the Caribbean, are ODA-eligible countries and the entire program of work is developmental in nature. The regular budget should therefore fully count as ODA similarly to OECD's coefficient for extra-budgetary contributions to ECLAC, which is 100%.

Section 22: Economic & Social Development in Western Asia⁵¹

This section of the budget covers the Economic and Social Commission for Western Asia (ESCWA). The Commission comprises of 18 Arab countries in North Africa and Western Asia. There are overlaps with the membership of ECA. ESCWA is responsible for promoting inclusive and sustainable development in the Arab region. Its support aims at developing the capacity of governments to formulate and implement policies for sustainable development through its program of work consisting of seven work streams:

- 1) achieving water, energy, and food security and informed climate change action through integrated management of natural resources for sustainable development;
- 2) achieving equitable, inclusive, and participatory social development in the Arab region;

⁵¹ UNGA Resolution 74/6 (Section 22).

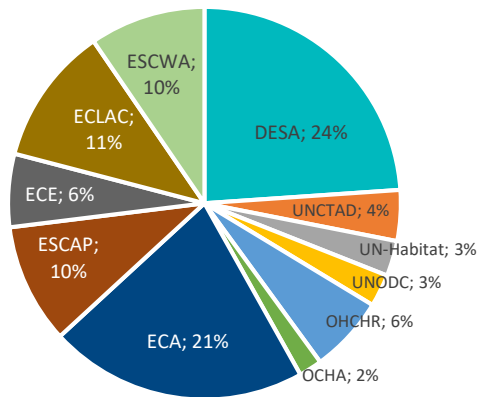
- 3) achieving a basic standard of living for all people in the region through sustained and integrated economic development;
- 4) promoting technology for development and regional integration in the Arab region;
- 5) strengthening national statistics for evidence-based policymaking in support of all SDGs;
- 6) achieving gender justice for all women and girls in the Arab region; and
- 7) enhancing the capacities of member states in conflict or post-conflict settings on conflict prevention for more just, equitable and inclusive societies that are aimed at achieving sustainable development.



Most member states of ESCWA are ODA eligible countries with the six countries of the Cooperation Council for the Arab States of the Gulf (GCC) being an exception. Large parts of the program of work are developmental in nature, in particular subprogram 2 (supporting migrants), subprogram 3 (addressing the phenomenon of multidimensional poverty) and subprogram 7 (working with countries in post-conflict settings). Combined, these three components already account for more than 50% of the budget of ESCWA's program of work. On the other hand, the capacity development efforts for GCC governments may not count as ODA. One could extrapolate that since 12 in 18 member states of ESCWA are ODA eligible, two-thirds of the regular budget should count as ODA.⁵²

⁵² OECD's coefficient for extra-budgetary contributions to ESCWA is 100%.

Section 23: Regular Programme of Technical Cooperation⁵³



Allocation of RPTC budget per implementing agency.

Currently, those efforts are geared towards the implementation by Member States of the 2030 Agenda for Sustainable Development, including the SDGs, and other internationally agreed upon development goals and the outcomes of United Nations conferences and summits.

This section of the budget covers the Regular Programme of Technical Cooperation (RPTC). The RPTC was established by the UNGA in its resolution 58 (I) in 1946, "with a view to providing the United Nations with flexibility to respond to urgent needs of developing countries in technical assistance when funding from other parts of the regular budget is not available."⁵⁴ Similar to the development account, it serves to support developing countries, least developed countries, countries with economies in transition and countries emerging from conflict in their capacity development efforts.

The following activities are being supported by the RPTC:

- 1) advisory services ensuring the provision of high-level technical expertise, the transfer of knowledge from global and regional entities to governments on policy-related issues and development strategies and the formulation, assessment, or evaluation of projects and programs;
- 2) field projects providing a link between research and analysis that is based on implementation experiences and provide opportunities to test-drive policy or other normative recommendations on a small scale, where impact can be quickly and closely gauged; and
- 3) training aimed at building knowledge and skills that will contribute to strengthening national capacity for policy development and the effective implementation of national policies. All activities carried out under the RPTC should fall within the broader program of work of the 11 implementing entities of RPTC (see table) and should build capacity in developing countries.

All implementing agencies of the RPTC are ODA-eligible institutions, whose budget counts as ODA can be seen in the analysis of the respective sections as part of this research. Since the activities carried out under the RPTC are developmental in nature (capacity development) and the beneficiaries are ODA-eligible countries, RPTC should fully count as ODA, although some of the implementing agencies' regular budgets do not fully count as ODA due to their normative work.

⁵³ UNGA Resolution 74/6 (Section 23).

⁵⁴ UNECE n.d.

Implementing Agency	RPTC Share	Regular Budget Source	Proposed ODA Coefficient
United Nations Department of Economic & Social Affairs	23.91%	Section 9	100.0%
United Nations Conference on Trade and Development	4.18%	Section 12	100.0%
United Nations Human Settlement Programme	2.91%	Section 15	100.0%
United Nations Office on Drugs and Crime	2.66%	Section 16	100.0%
United Nations High Commissioner for Human Rights	6.31%	Section 24	37.2%
United Nations Office for the Coordination of Humanitarian Affairs	1.91%	Section 27	100.0%
United Nations Economic Commission for Africa	36.61%	Section 18	100.0%
United Nations Economic and Social Commission for Asia and the Pacific	17.01%	Section 19	100.0%
United Nations Economic Commission for Europe	10.36%	Section 20	24.6%
United Nations Economic Commission for Latin America and the Caribbean	19.58%	Section 21	100.0%
United Nations Economic and Social Commission for Western Asia	16.43%	Section 22	66.6%

Summary: Part V

Part V Section	Proportion of activity ODA eligible
Section 18 – Economic & Social Development in Africa	100.0%
Section 19 – Economic & Social Development in Asia & the Pacific	100.0%
Section 20 – Economic Development in Europe	24.6%
Section 21 – Economic & Social Development in Latin America & the Caribbean	100.0%
Section 22 – Economic & Social Development in Western Asia	66.6%
Section 23 – Regular Programme of Technical Cooperation	100.0%
Total (weighted by size of budget section)	87.8%

Part VI: Human Rights & Humanitarian Affairs

Current contribution to ODA coefficient: 0.0%
Proposed estimated contribution to coefficient: 67.4%

Part VI covering human rights and humanitarian affairs is a relatively small part of the UN program budget accounting for 6.3% of the total budget and activity. Part VI of the budget is divided into four sections covering: Human Rights (Section 24), International Protection, Durable Solutions & Assistance to Refugees (Section 25), Palestine Refugees (Section 26) and Humanitarian Assistance (Section 27).

Section 24: Human Rights⁵⁵

This section of the budget covers the Office of the United Nations High Commissioner for Human Rights (OHCHR). OHCHR is responsible for promoting and protecting the effective enjoyment of all human rights by all everywhere. The mandate derives from the priorities established in the Universal Declaration of Human Rights and international human rights treaties, and the Vienna Declaration and Programme of Action adopted by the World Conference on Human Rights. The Office has a role in supporting the implementation of the 2030 Agenda for Sustainable Development in a manner that is consistent with the rights and obligations of States under international law, including international instruments relating to human rights. The mandate of OHCHR is also strongly aligned with the Charter of the United Nations. OHCHR's program of work is divided into four subprograms.

Human rights mainstreaming, right to development and research and analysis.

The objective of the component "Human Rights Mainstreaming" of subprogram 1 is to advance the promotion and protection of human rights and to further integrate all human rights into areas of work, programs, and activities of the United Nations System, to strengthen the capacity of UN agencies to apply a human-rights-based approach at the country level, and to enhance the national capacity on human rights. The objective of the component, "Right to Development," is to enhance the capacity of Member States, relevant stakeholders, partners, and UN agencies at both the national and international levels for the promotion and protection of the notion of "right to development." The objective of the component "Research and Analysis" is to advance knowledge, awareness, and understanding of human rights, including combating discrimination and inequalities, and to strengthen the rule of law and democratic institutions to implement human rights.

⁵⁵ UNGA Resolution 74/6 (Section 24).

Example: Human Rights Trainings for Country Teams⁵⁶

In 2018, the OHCHR regional office in Central Asia, together with RC offices in Kyrgyzstan, Tajikistan and Uzbekistan, organized a training on a human rights-based approach for UNCTs working on development programming and UNDAF implementation. OHCHR also contributed to a refresher training on results-based management organized by UNICEF for 16 country team members in Kyrgyzstan by making a presentation on human rights indicators. These trainings drew upon methodologies developed by the subprogram around the human rights-based approach to development, as well as human rights indicators. OHCHR and Tajikistan's UNCT have also supported a governmental working group to formulate a national human rights strategy.

With regard to the ODA eligibility of this budget piece, a large share of it should count as ODA, in particular, the following activities have a clear developmental objective: (1) capacity building for UN agencies, which is a cross-system function that clearly services the whole UN development system; (2) supporting the UN Development Assistance Framework design process; (3) capacity building for national governments, supporting national human rights strategies and mainstreaming human rights in national development policies, which can be considered technical cooperation; and (4) research and analysis, which is “research into the problems of developing countries [...] with the specific aim of promoting the economic growth or welfare of developing countries.”⁵⁷ In an ODA eligibility assessment of OHCHR, the DAC Secretariat confirmed that research and right to development “can be considered as having a developmental focus since it supports the institutional capacity of developing countries to protect human rights.”⁵⁸ On the other hand, some activities carried out under subprograms are more normative in nature with a global objective benefiting the international community as a whole. Due to the universality of human rights, OHCHR argues that the “right to development belongs to all people, in all countries, everywhere” and not only to ODA-recipient countries. Moreover, the research and analysis conducted by OHCHR is global in nature and a pre-condition for establishing norms.

Unfortunately, the proposed program budget for 2020 does not itemize the activities of subprogram 1 by component and does not offer the level of detail necessary to calculate the exact developmental share of the budget. This necessitates a best estimate using the descriptive information on the agency's subprogram. One good approximation is the ODA coefficient employed by OECD for extra-budgetary contributions to OHCHR, which amounts to 88%.

Supporting human rights treaty bodies. The objective of this subprogram is to advance the promotion and protection of the enjoyment of all human rights by all by providing support and advice to human rights treaty bodies. OHCHR assists states in reporting and self-assessment, including through data collection and analysis and legislative and policy review. On average, 170 state reports are reviewed annually by the treaty bodies, and recommendations are addressed to the submitting states as to how they can best implement their treaty obligations. OHCHR also upgraded the Universal

⁵⁶ UNGA Resolution 74/6 (Section 24).

⁵⁷ OECD, DCD/DAC 2018b, p.30.

⁵⁸ OECD, DCD/DAC 2009, p.19.

Human Rights Index database, which compiles recommendations from the treaty bodies, the universal periodic review, and special procedures, to improve its design and allow for searching not only by human rights themes, but also by SDG. Since the aforementioned activities are primarily normative functions and serve the international community as a whole, subprogram 2 should not count towards ODA. Back in 2009, the DAC Secretariat decided that “the costs for the Human Rights Treaties Division and the Special Procedures Division are excluded from the calculation of the developmental share for the agency.”⁵⁹

Advisory services, technical cooperation and field activities. The objective of this subprogram is to enhance the capacity of Member States, relevant stakeholders, partners, and UN on the ground in their advancement for the promotion and protection of all human rights for all, and to prevent and address human rights violations, including in crisis situations. OHCHR provides technical cooperation and advisory services to support the ratification of international human rights instruments and the alignment of legislation, policies and practices with international human rights standards. OHCHR conducts its work through a global network of field offices in ODA recipient countries serving as “strategic entry point for promoting and protecting human rights at the country level; mainstreaming human rights, that is, integrating a human rights perspective into the work of United Nations Country Teams and United Nations peace missions; and helping strengthen national institutions and civil society.”⁶⁰ The technical cooperation under this subprogram is developmental in nature and all activities should be considered ODA eligible.

Supporting the Human Rights Council, its subsidiary bodies and mechanisms.

The objective of this subprogram is to ensure the effective functioning of the Human Rights Council, its subsidiary bodies and mechanisms. This includes support to the “universal periodic review” (UPR), under which the human rights situations in all 193 UN member states are being reviewed. The current (31st) UPR Working Group Session is reviewing Belize, Central African Republic, Chad, China, Congo, Jordan, Malaysia, Malta, Mauritius, Mexico, Monaco, Nigeria, Saudi Arabia, and Senegal. OHCHR also promotes a stronger engagement of parliaments with the work of the Human Rights Council and the UPRs. Many activities carried out under this subprogram are developmental. This includes support to UPRs to ODA-recipient countries and support for all active 12 country-specific special procedures whose independent experts and special rapporteurs observe situations in ODA-recipient countries. Other activities under this subprogram are normative and advance universal human rights. Without more detailed knowledge about the exact composition of the budget, an approximation is difficult. We therefore do not count this subprogram as ODA.

In conclusion, our assessment shows that 48% of OHCHR's program of work should count as ODA eligible. Under “policymaking organs” falls the budget of the Human Rights Council, its subsidiary bodies and mechanisms. As a normative institution, it should not count as ODA. This follows that aforementioned advice of the DAC Secre-

⁵⁹ Ibid.

⁶⁰ OHCHR n.d.

tariat that “the costs for the Human Rights Treaties Division and the Special Procedures Division are excluded.”⁶¹ With regard to the “executive direction and management” and “program support,” a pro-rata approach should be employed using the ODA eligible share of OHCHR’s Program of Work (48%) as approximation. Executive direction and management was not considered ODA eligible by the DAC in its assessment in 2009. Overall the analysis indicates that 37.2% of the Section 24 budget should be ODA eligible.

Section 25: International Protection, Durable Solutions and Assistance to Refugees⁶²

This section of the budget covers the Office of the United Nations High Commissioner for Refugees (UNHCR). According with the UNHCR statutes, the “Office of the High Commissioner shall be financed under the budget of the United Nations. Unless the UNGA subsequently decides otherwise, no expenditure, other than administrative expenditures relating to the functioning of the Office of the High Commissioner, shall be borne on the budget of the United Nations, and all other expenditures relating to the activities of the High Commissioner shall be financed by voluntary contributions.”⁶³ Hence, 99.5% of total resources that UNHCR receives come from extra-budgetary resources, including the entire funding of its program of work. The 0.5% share that accounts for the regular budget are used for two purposes: (1) executive direction and management, which funds the post of the High Commissioner (Under-Secretary-General) as well as the post of the Deputy High Commissioner (Assistant Secretary-General); and (2) contributions to program support to develop, formulate, direct, administer, and evaluate programs. This includes the Executive Office and other divisions in UNHCR headquarters, including evaluation and oversight, information technology, and financial management and administration.

With regard to ODA eligibility, the DAC coefficient for extra-budgetary contributions to UNHCR is 100%. The same amount should be employed for the program budget share of UNHCR, which provides necessary management, administrative, and support functions for UNHCR’s humanitarian and development operations. The share of non-ODA normative work in the budget, which includes the facilitation of the intergovernmental negotiations for the Global Compact for Safe, Orderly and Regular Migration, is negligible.

Section 26: Palestine Refugees⁶⁴

This section of the budget covers the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). The mandate of UNRWA guides its program of work, which is clustered into five subprograms with the following objectives: (1) Palestine refugee rights under international law are protected; (2) Palestine refugee

⁶¹ OECD, DCD/DAC 2009, p.19.

⁶² UNGA Resolution 74/6 (Section 25).

⁶³ UNGA n.d., Statute of the OHCHR, Article 20.

⁶⁴ UNGA Resolution 74/6 (Section 26).

health is protected and the disease burden is reduced; (3) school-aged children complete quality, equitable, and inclusive basic education; (4) Palestine refugee capabilities are strengthened for increased livelihood opportunities; and (5) Palestine refugees are able to meet their basic human needs of food, shelter, and environmental health. The entire regular budget of UNRWA contributes towards its program of work, which is a mix of development aid and humanitarian assistance. It should count 100% as ODA in line with the DAC coefficient for extra-budgetary contributions to UNRWA, which is also 100%.

Example: Education for Palestinian Refugee Children⁶⁵

During the 2017/2018 school year, UNRWA provided 526,646 Palestine refugee children and youth with quality, equitable, and inclusive education at 711 elementary and preparatory schools across the five geographic areas where the agency operates. During this period, UNRWA was able to ensure a continued focus on embedding, sustaining, and enriching the policies, strategies, and practices associated with the education reform.

Section 27: Humanitarian Assistance⁶⁶



Deputy Emergency Relief Coordinator Ursula Müller visited northern Central African Republic to assess the humanitarian situation on the ground.

Source: UNOCHA

Agency Standing Committee in leading, coordinating, and facilitating humanitarian assistance. The mandate of the United Nations Office for Disaster Risk Reduction derives from the priorities established in relevant resolutions of the UNGA as well as the Sendai Declaration and the Sendai Framework for Disaster Risk Reduction. OCHA's mandate informs its program of work, which is clustered into five subprograms with the following objectives:

This section of the budget covers the Office for the Coordination of Humanitarian Affairs (OCHA). The mandate of the Office derives from the priorities established in relevant UNGA resolutions, which also established the role of the Emergency Relief Coordinator, who works with the Secretary-General and the Inter-

⁶⁵ Ibid.

⁶⁶ UNGA Resolution 74/6 (Section 27).

- 1) improve the strategic and operational coherence of humanitarian response;
- 2) ensure a coherent, effective, and timely humanitarian response to alleviate human suffering in natural disasters and complex emergencies;
- 3) prevent and reduce the risk of and vulnerability to natural hazards and the impact of disasters;
- 4) expedite international humanitarian assistance to victims of emergencies and natural disasters; and
- 5) ensure effective advocacy of humanitarian principles and knowledge-sharing, in serving populations affected by disasters and emergencies.

Given its broad scope, the objectives of the five subprograms are aligned with all of the SDGs. OCHA's program of work is a strong pillar in the UN humanitarian aid system. It should count 100% as ODA in line with the DAC coefficient for extra-budgetary contributions to OCHA, which is also 100%.

Summary: Part VI

Part VI Section	Proportion of activity ODA eligible
Section 24 – Human Rights	37.2%
Section 25 – International Protection, Durable Solutions and Assistance to Refugees	100.0%
Section 26 – Palestine Refugees	100.0%
Section 27 – Humanitarian Assistance	100.0%
Total (weighted by size of budget section)	67.4%

Part VII: Public Information

<p>Current contribution to ODA coefficient: 0.0%</p> <p>Proposed estimated contribution to coefficient: 71.5%</p>

Part VII covering Public Information accounts for 3.2% of the total budget program budget. Part VII consists of one section only, which is also called "Public Information" (Section 28).

Section 28: Public Information⁶⁷



The Department of Global Communications has partnered with Sony Pictures Entertainment and the UN Foundation on a campaign to promote SDG 13. The #AngryBirdsHappyPlanet campaign advocates for citizen action on climate change.

Source: UN

including action on climate change. The Department's mandate is strongly aligned with the SDGs.

The Department of Global Communications plays an important role within the Secretariat in promoting the work of the organization in Human Rights, Peace and Security, and Development. Much of the work is delivered through United Nations Information Centres located in 63 countries worldwide.

Section 28 of the budget covers the Department of Global Communications. The Department is responsible for communicating the ideals and work of the UN to the world; interacting and partnering with diverse audiences; and building support for the purposes and principles enshrined in the Charter of the United Nations. The Department aims to leverage the power of communications to tell the United Nations story to global audiences in many languages and across platforms and to mobilize concerted united action across the United Nations agenda,

⁶⁷ UNGA Resolution 74/6 (Section 28).

According to OECD's Statistical Reporting Directives for DAC Statistics, activities designed to increase development awareness and public support for "development cooperation efforts, needs, and issues" are ODA eligible.⁶⁸ In line with the DAC's approach to other international organizations, we propose a coefficient to be applied to this part of the budget in line with the proportion of the programmatic work funded through the program budget, which could be considered ODA. The programmatic parts of the UN total budget, i.e., Parts II, III, IV, V and VI, have a weighted average ODA share of 71.5%, which we use as a basis for the ODA coefficient for Public Information.

Summary: Part VII

Part VII Public information	Proportion of activity ODA eligible
Section 28 – Public Information	71.5%
Total (weighted by size of budget section)	71.5%

Part VIII: Common Support Services

Current contribution to ODA coefficient: 0.0%
Proposed estimated contribution to coefficient: 71.5%

Part VIII covering Common support services is one of the largest components of the UN program budget accounting for 10.2% of the total budget and activity. Part VIII consists of one section only, which is called "Management and Support Services" (Section 29).

Section 29: Common Support Services⁶⁹

This section of the budget covers the budget of several offices and departments and is structured in six subsections:

- 1) the Department of Management Strategy, Policy and Compliance (Subsection 29A);
- 2) the Department of Operational Support (Subsection 29B);
- 3) the Office of Information and Communications Technology (Subsection 29C);
- 4) the United Nations Office at Geneva (Subsection 29E);
- 5) the United Nations Office at Vienna (Subsection 29F); and
- 6) the United Nations Office at Nairobi (Subsection 29G).

⁶⁸ OECD, DCD/DAC 2018b, p. 24.

⁶⁹ UNGA Resolution 74/6 (Section 29).



The web-based UN Careers Portal.

Source: UN

The activity in this section of the budget covers four broad management areas: finance, human resources, information and communications technology, and support services, including procure-

ment and infrastructure. The departments and offices under Section 29 derive their mandates from the Charter of the United Nations which set out the Secretary-General's role as Chief Administrative Officer of the United Nations. According to OECD's Statistical Reporting Directives for DAC Statistics, administrative costs of multi-purpose executing agencies—which are agencies maintaining budgets that are only partially ODA eligible such as the United Nations—should count as ODA on a pro rata basis using “their aid disbursements as a proportion of their total gross disbursements.” To be consistent with DAC's approach to other international organizations, a coefficient should be applied to this part of the budget in line with the proportion of the programmatic work funded through the program budget, which could be considered ODA. The programmatic parts of the UN total budget (i.e., Parts II, III, IV, V and VI) have a weighted average ODA share of 71.5%. We use this coefficient on a pro rata basis for program support functions like the ones for the six offices under this section.

Summary: Part VIII

Part VIII Common Support Services	Proportion of activity ODA eligible
Section 29 – Management and Support Services	71.5%
Total (weighted by size of budget section)	71.5%

Part IX: Internal Oversight

Current contribution to ODA coefficient: 0.0%
Proposed estimated contribution to coefficient: 71.5%

Part IX covering Internal Oversight is a minor part of the UN regular budget, accounting for 0.7% of the total budget and activity. Part IX consists of one section only, which is also called "Internal oversight" (Section 30).

Section 30: Internal Oversight⁷⁰

Section 30 of the budget covers the Office of Internal Oversight Services (OIOS). OIOS is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities regarding resources and staff of the organization through the provision of internal audit, inspection, evaluation, and investigation services. The mandate derives from the priorities established in relevant UNGA resolutions and decisions, including resolutions 48/218 B, 54/244, 59/272, 64/263 and 69/253. The Office helps to enhance the capacity of the organization to identify, assess, and mitigate risks and supports the Organization as it continues to improve its accountability framework. To that end, the Office will: (a) propose measures to assist the Organization in improving governance, risk management and control processes; (b) provide independent assessments, support, and advice to assist effective decision-making; and (c) provide independent reviews of the effectiveness of the programs and operations of the organization.

OIOS has an important support function within the Secretariat related to compliance and transparency. In line with the DAC's approach to other international organizations a coefficient should be applied to this part of the budget in line with the proportion of the programmatic work funded through the program budget, which could be considered ODA. The programmatic parts of the UN total budget (i.e., Parts II, III, IV, V and VI) have a weighted average ODA share of 71.5%. This should be used as a basis for the ODA coefficient for Internal Oversight.

Summary: Part IX

Part IX Internal Oversight	Proportion of activity ODA eligible
Section 30 - Internal Oversight	71.5%
Total (weighted by size of budget section)	71.5%

⁷⁰ UNGA Resolution 74/6 (Section 30).

Part X: Jointly Financed Administrative Activities and Special Expenses

Current contribution to ODA coefficient: 0.0%
Proposed estimated contribution to coefficient: 71.9%

Part X of the program budget covers two sections, Jointly Financed Administrative Activities (Section 31) and Special Expenses (Section 32).

Section 31: Jointly Financed Administrative Activities⁷¹

Section 31 of the budget covers the budgets of the International Civil Service Commission (ICSC), Joint Inspection Unit (JIU), and the United Nations System Chief Executives Board for Coordination (CEB).

The ICSC is responsible for the regulation and harmonization of the conditions of service of staff throughout the United Nations common system. As part of its work on harmonization in 2018, ICSC conducted regional compensation workshops, which brought together human resources specialists from UN entities in Africa and Latin America and the Caribbean. The ICSC can be seen as providing a common support system to the whole UN System and the ODA coefficient for the ICSC should reflect this.

The JIU is responsible for conducting evaluations, inspections, and investigations across the UN System focusing on cross-cutting issues. Recent JIU reports have covered policy research uptake in the context of the 2030 Agenda for Sustainable Development, accessibility for persons with disabilities to conferences and meetings of the United Nations system, and whistle-blower policies and practices in United Nations System organizations.

Chaired by the Secretary-General, the CEB brings together the executive heads of all organizations of the United Nations System including the International Financial Institutions (IFI) and is responsible for promoting coherence, cooperation, and coordination across the UN system. Under the CEB sits the High-level Committee on Programmes (HLCP) which aims to foster system-wide policy coherence for the SDGs through shared strategies and the High-level Committee on Management (HLCM) which aims to improve system wide business practices. All three UN entities cover the whole UN system and can be viewed as a common support function for the whole UN system. An ODA coefficient of 76.3% should be applied in line with the ODA eligible share of the UN system's budget identified in Chapter 4.⁷²

⁷¹ UNGA Resolution 74/6 (Section 31).

⁷² UN System, Chief Executives Board for Coordination 2017.

Section 32: Special Expenses⁷³

The special expenses section of the program budget includes resources for specific miscellaneous activities:

- 1) contributions to after-service health insurance for eligible retirees and their dependents;
- 2) compensatory payments to members of commissions, committees, and other bodies in the event of death, injury, or illness attributable to UN service;
- 3) general insurance charges for buildings at UN Headquarters and regional commissions;
- 4) bank charges and fees for bank account maintenance, electronic fund transfers, and other fees for services; and
- 5) pension payments to former Secretaries-General and their widows.

While not directly contributing to economic development all these activities could be considered as common support services and should therefore have a coefficient prorated in line with the ODA coefficient of total programmatic activity of the UN budget. This would mean a coefficient of 71.5%.

Summary: Part X

Part X Section	Proportion of activity ODA eligible
Section 31 – Jointly Financed Administrative Activities	76.3%
Section 32 – Special Expenses	71.5%
Total (weighted by size of budget section)	71.9%

⁷³ UNGA Resolution 74/6 (Section 32).

Part XI: Capital Expenditure

Current contribution to ODA coefficient: 0.0%
Proposed estimated contribution to coefficient: 31.0%

Part XI of the program budget covers capital expenditure.

Section 33: Construction, Alteration, Improvement and Major Maintenance⁷⁴

The section of the UN program budget covers alteration and improvement to the main buildings and infrastructure of the United Nations worldwide.

Main UN Buildings

United Nations Headquarters in New York
 United Nations Office in Geneva
 United Nations Office in Vienna
 United Nations Office in Nairobi
 Economic Commission for Latin America and the Caribbean (ECLAC), Santiago
 Economic and Social Commission for Asia and the Pacific (ESCAP), Bangkok
 Economic Commission for Africa (ECA), Addis Ababa
 Economic and Social Commission for Western Asia (ESCWA), Beirut



The Vienna International Centre hosts UN agencies such as the International Atomic Energy Agency.

Source: Austria Center Vienna

This section of the budget does not include the associated costs for the administration and management of the maintenance activities, which are included under the respective main sections of the proposed program budget. Capital expenditure can be ODA eligible if it has a clear developmental objective. Determining the relative contribution is not easy, especially given the relatively large portion of staff in the main UN buildings that work on supporting normative work.

For example, the work of the UN office in Nairobi and Regional Commissions focus almost exclusively on ODA eligible activity.

⁷⁴ UNGA Resolution 74/6 (Section 33).

As a minimum, the proportion of construction, alteration, improvement, and major maintenance activity attributable to United Nations Office at Nairobi, Economic Commission for Latin America and the Caribbean (ECLAC), Economic and Social Commission for Asia and the Pacific (ESCAP), Economic Commission for Africa (ECA), and Economic and Social Commission for Western Asia (ESCWA) should be considered as ODA. For the proposed program budget this amounts to 31% of the budget.

Summary: Part XI

Part XI Section	Proportion of activity ODA eligible
Section 33 – Construction, Alteration, Improvement and Major Maintenance	31.0%
Total (weighted by size of budget section)	31.0%

Part XII: Safety and Security

<p>Current contribution to ODA coefficient: 0.0% Proposed estimated contribution to coefficient: 76.3%</p>

Part XII of the program budget covers Safety and Security.

Section 34: Safety and Security⁷⁵



UNDSS security guard with two 'canine colleagues.' The DetExK9 unit of the United Nations Office in Geneva specializes in detecting explosives (24 October 2016).

Source: UN/Jean-Marc Ferré

support service for the whole of the UN system and thus supporting the delivery of all SDGs.

This section of the UN program budget covers the United Nations Department of Safety and Security (DSS). DSS is responsible for providing leadership, operational support, and oversight of the United Nations security management system. This entails support to United Nations operations covering 180,000 personnel and 400,000 of their dependents in more than 125 countries. The work of DSS can be viewed as a common

⁷⁵ UNGA Resolution 74/6 (Section 33).

The work of DSS can be broken down into three components:

- 1) ensuring a safe and secure environment for staff members, delegates, dignitaries and other visitors can to United Nations Headquarters, offices away from headquarters, and regional commissions;
- 2) ensuring the safety of personnel and the security of United Nations premises and assets in regional field operations; and
- 3) ensuring security of operations and the security management system for the United Nations for example by providing training on safe and secure approaches in field environments.

As the work of DSS clearly supports the whole UN system, an ODA coefficient of 76.3% should be applied in line with the ODA eligible share of the UN system's budget identified in Chapter 5.

Example: Saving Lives Together⁷⁶

The Saving Lives Together (SLT) initiative was created in recognition of the fact that the UN and international Non-Governmental Organizations (NGOs) face similar security challenges when operating in volatile environments. SLT provides a voluntary framework for improving collaboration on common security concerns and enhances the safe delivery of humanitarian and development assistance. SLT partner organizations commit to establishing security collaboration arrangements, share relevant security information, cooperate on security training and operational and logistics arrangements, where feasible, identify resource requirements for enhancing security coordination between the UN and international NGOs, and consult on common ground rules for humanitarian action.

Summary: Part XII

Part XII Section	Proportion of activity ODA eligible
Section 34 – Safety and Security	76.3%
Total (weighted by size of budget section)	76.3%

⁷⁶ UNGA Resolution 74/6 (Section 34).

Part XIII: Development Account

Current contribution to ODA coefficient: 100.0%
Proposed estimated contribution to coefficient: 100.0%

Part XIII of the program budget is composed solely of the Development Account.

Section 35: Development Account⁷⁷

Established in 1997, the Development Account is a development capacity-building program overseen by the Department of Economic and Social Affairs in the UN Secretariat. It aims to enhance capacities of developing countries. The projects under the development account are implemented by different entities across the UN System: Department of Economic and Social Affairs (DESA), the United Nations Conference on Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat), the United Nations Office on Drugs and Crime (UNODC), and all five regional commissions.

Projects funded through the account are relatively small scale—under USD1 million. Twenty-two projects have been proposed for the next tranche of the account. Since its establishment, the account has programmed more than 400 projects with a budget of over USD 240 million. The Development Account is a key funding facility that promotes access for developing countries to the range of normative skills, technical expertise, and analytical products which reside in the 10 implementing entities. The mandate and objective of the account is clearly to support the delivery of the SDGs. All projects are targeted at ODA-eligible countries. The Development Account should therefore be considered 100% ODA eligible.

Example: Leaving no place behind: strengthening urban-rural linkages in Africa⁷⁸

UN-Habitat in collaboration with ECA and the United Nations Centre for Regional Development carried out this USD 625,000 project. This project aimed at capacity-building for policy-makers in Tanzania, Niger, Guinea, and Cameroon to collect evidence, design, and implement integrated urban-rural development strategies to enhance urban-rural linkages.

Summary: Part XIII

Part XIII	Proportion of activity ODA eligible
Section 35 – Development Account	100.0%
Total (weighted by size of budget section)	100.0%

⁷⁷ UNGA Resolution 74/6 (Section 35).

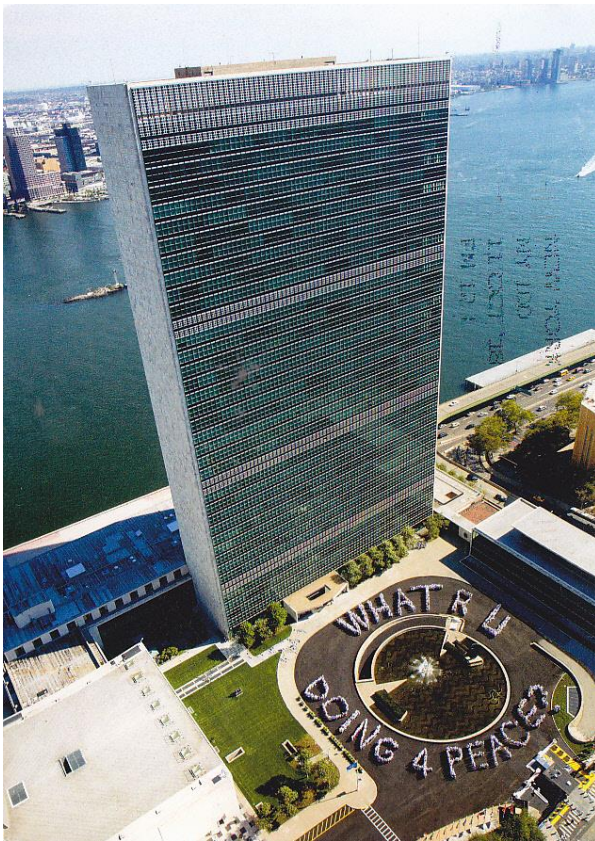
⁷⁸ Ibid.

Part XIV: Staff Assessment

Current contribution to ODA coefficient: 0.0%
Proposed estimated contribution to coefficient: 71.5%

Part XIV of the program budget is composed solely of the Staff Assessment.

Section 36: Staff Assessment⁷⁹



UN Secretariat staff join in a formation that reads "What R U Doing 4 Peace?" around the circle in front of UN Headquarters on the occasion of the organization's 70th anniversary (17 September 2015).

Source: UN/Rick Bajornas

The staff assessment is a technical provision made in the UN budget to take account of differing tax regimes in countries in which the UN operates. In accordance with UN Staff Regulations and Rules, provision is made in the UN program budget on a gross basis for UN staff salaries and allowances. This is applied to all UN staff members' gross pay, regardless of their nationality. Staff assessment deductions are credited to the Tax Equalization Fund. Those Member States that do not impose income tax on the UN earnings receive a portion of the Tax Equalization Fund as an offset against their assessments for the UN program budget. When staff members are required to pay national income taxes on their UN earnings, they are reimbursed from the Tax Equalization Fund irrespective of the total amount of staff assessment deducted from their salaries.

The staff assessment is a common support provision which applies to staff across the work of the UN Secretariat and should therefore have a coefficient prorated in line

⁷⁹ UNGA Resolution 74/6 (Section 36).

with the ODA coefficient of total programmatic activity of the UN budget. A coefficient of 71.5% should therefore be applied.

Summary: Part XIV

Part XIV Section	Proportion of activity ODA eligible
Section 36 – Staff Assessment	71.5
Total (weighted by size of budget section)	71.5%

ABBREVIATIONS

CEB	United Nations System Chief Executives Board for Coordination
CSW	Commission on the Status of Women
DAC	Development Assistance Committee
DCD-DAC	OECD Development Cooperation Directorate
DESA	Department of Economic and Social Affairs
DGACM	Department for General Assembly and Conference Management
DPKO	United Nations Peacekeeping
DPO	Department of Peace Operations
DPPA	Department of Political and Peacebuilding Affairs
DSG	Deputy Secretary-General
DSS	United Nations Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FARC-EP	Revolutionary Armed Forces of Colombia-People's Army
GA	General Assembly
GCC	Cooperation Council for the Arab States of the Gulf
HLCM	High-level Committee on Management
HLCP	High-level Committee on Programmes

ICAO	International Civil Aviation Organization
ICJ	International Court of Justice
ICSC	International Civil Service Commission
IFI	International Financial Institutions
IMF	International Monetary Fund
IMO	International Maritime Organization
ITU	International Telecommunications Union
ITC	International Trade Center
JIU	Joint Inspection Unit
KAS	Konrad-Adenauer-Stiftung e.V.
NEPAD	New Partnership for Africa's Development
NGO	Non-governmental organization
OAS	Organization of American States
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OSAA	Office of the Special Adviser on Africa
OSCE	Organization for Security and Co-operation in Europe
PBSO	Peacebuilding Support Office
RC	Resident Coordinator
RPTC	Regular Programme of Technical Cooperation

SDGs	Sustainable Development Goals
SG	United Nations Secretary-General
SLT	Saving Lives Together (initiative)
UN	United Nations
UNCT	United Nations Country Team
UNCTAD	United Nations Conference on Trade and Development
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNECE	United Nations Economic Commission for Europe
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UN-OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNICEF	United Nations Children's Fund
UPR	Universal Periodic Review
UN-SWAP	United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women

UN-WTO	World Tourism Organization
WFP	World Food Programme
WHO	World Health Organization
WTO	World Trade Organization

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