



**Executive Board of the United Nations
Human Settlements Programme
Third session of 2025**
Nairobi, 25 and 26 November 2025
Item 5 of the provisional agenda*

**Financial, budgetary and administrative matters, including
updates on the structure and human resources of UN-Habitat
and an updated draft version of the scalability model for the
non-earmarked budget of the United Nations Habitat and
Human Settlements Foundation**

Financial status of the United Nations Human Settlements Programme as at 30 June 2025

Report of the Executive Director

I. Introduction

1. The present report provides an overview of the financial position of the United Nations Human Settlements Programme (UN-Habitat) as at 30 June 2025 and describes the performance of the main funding segments of UN-Habitat, namely the United Nations regular budget appropriations provided to UN-Habitat and the Foundation non-earmarked, Foundation earmarked, technical cooperation and programme support funds, for the period 1 January–30 June 2025.
2. Table 1 provides an overview of funding as at 30 June 2025, showing revenue, budget and expenses for all the major funding segments alongside the budget figures from the approved work programme for 2025. A statement of financial performance showing the revenue, expenses, fund balances and reserves for each funding segment is set out in annex I. The status of Foundation non-earmarked contributions for the years 2020–2025 is set out in annex II, while annex III shows the status of earmarked voluntary contributions as at 30 June 2025.

Table 1
Overview of the revenue, budget and expenses of the main funds as at 30 June 2025
(Thousands of United States dollars)

<i>Component</i>	<i>Regular budget (section 15)</i>	<i>Foundation non-earmarked</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Programme support</i>	<i>Total</i>
Revenue ^a	5 451.7	1 355.2	21 568.7	42 277.1	6 229.0	76 881.7
Budget ^b	7,527.5	2 343.7	27 024.9	47 141.7	5 617.4	89 655.2
Expenses	5 451.7	2 072.9	26 069.5	55 306.5	6 585.9	95 486.5

^a Revenue includes contributions and other sources of revenue and is stated net of adjustments.

^b Budgets are prorated on the basis of annual figures.

* HSP/EB.2025/16.

3. Table 2 shows the composition of all voluntary contributions received during the period by type of contributor, while table 3 shows the voluntary contributions by region. As is shown in annex I, voluntary contributions comprise the majority of revenue. In the Foundation earmarked and technical cooperation funds, total voluntary contributions exceed revenue because of outstanding refunds to donors, as is shown in annex I.

Table 2

Voluntary contributions by type of contributor as at 30 June 2025

(Thousands of United States dollars)

<i>Segment</i>	<i>Civil society</i>	<i>Foundations</i>	<i>Central governments</i>	<i>Intergovernmental</i>	<i>Local authorities</i>	<i>Private sector</i>	<i>United Nations entities</i>	<i>Total</i>
Foundation non-earmarked	—	—	1 279.2	—	—	—	—	1 279.2
Foundation earmarked	31.9	624.8	23 730.6	2 297.1	—	396.1	558.6	27 639.1
Technical cooperation	87.0	275.9	12 191.8	18 084.0	292.7	60.7	11 891.4	42 883.5
Total	118.9	900.7	37 201.6	20 381.1	292.7	456.8	12 450.0	71 801.8

Table 3

Voluntary contributions by region of contributor as at 30 June 2025

(Thousands of United States dollars)

<i>Segment</i>	<i>African States</i>	<i>Asia-Pacific States</i>	<i>Eastern European States</i>	<i>Latin American and Caribbean States</i>	<i>Western European and other States^a</i>	<i>Global</i>	<i>Total</i>
Foundation non-earmarked	319.0	707.8	—	55.0	197.4	—	1 279.2
Foundation earmarked	6 094.8	2 830.3	13 000.0	75.0	4 830.4	808.6	27 639.1
Technical cooperation	5 220.6	4 474.0	—	145.9	10 319.7	22 723.3	42 883.5
Total	11 634.4	8 012.1	13 000.0	275.9	15 347.5	23 531.9	71 801.8

^a Regions are as defined by the General Assembly. (See United Nations, Department for General Assembly and Conference Management, “Regional groups of Member States”, at www.un.org/dgacm/en/content/regional-groups.) In this table, the Western European and other States category includes the special cases of Türkiye and the United States of America.

II. Performance of core funds

4. The core funds of UN-Habitat are the Foundation non-earmarked fund and the regular budget fund.

A. Foundation non-earmarked fund

5. The resources of the Foundation non-earmarked fund, also known as the Foundation general purpose fund, are allocated against budget priorities approved by the Executive Board of UN-Habitat.

6. The main source of Foundation non-earmarked fund revenue is non-earmarked contributions from Member States. The Foundation non-earmarked fund constitutes a core source of funding for the implementation of the UN-Habitat strategic plan and for mandated normative work, executive direction and management and a baseline level of programme support.

7. The 2025 approved budget for the Foundation non-earmarked fund is \$4.7 million. As at 30 June 2025, total revenue amounted to \$1.4 million, and expenses totalled \$2.1 million, resulting in a net operational deficit of \$0.7 million. Expenses consisted of \$1.6 million in post costs and \$0.5 million in operating expenses. A statutory operational reserve of \$3.0 million is provided for in accordance with Executive Board decision 2022/5. Revenue, expenses and closing net assets for the Foundation non-earmarked fund for the years 2016–2025 are shown in table 4 and the figure below it.

Table 4

Revenue, expenses and closing net assets for the Foundation non-earmarked fund

(Thousands of United States dollars)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 ^a
Total revenue	4 785.0	5 373.0	3 699.0	5 239.0	4 916.0	2 570.0	7 677.0	4 749.0	6 227.0	4 687.2
Total expenses	8 851.0	9 182.0	4 519.0	5 518.0	6 396.0	3 185.0	1 662.0	3 025.0	3 724.0	4 687.2
Closing net assets	6 088.0	2 279.0	1 280.0	1 001.0	(479.0)	(1 094.0)	4 922.0	6 646.0	9 149.0	9 149.0

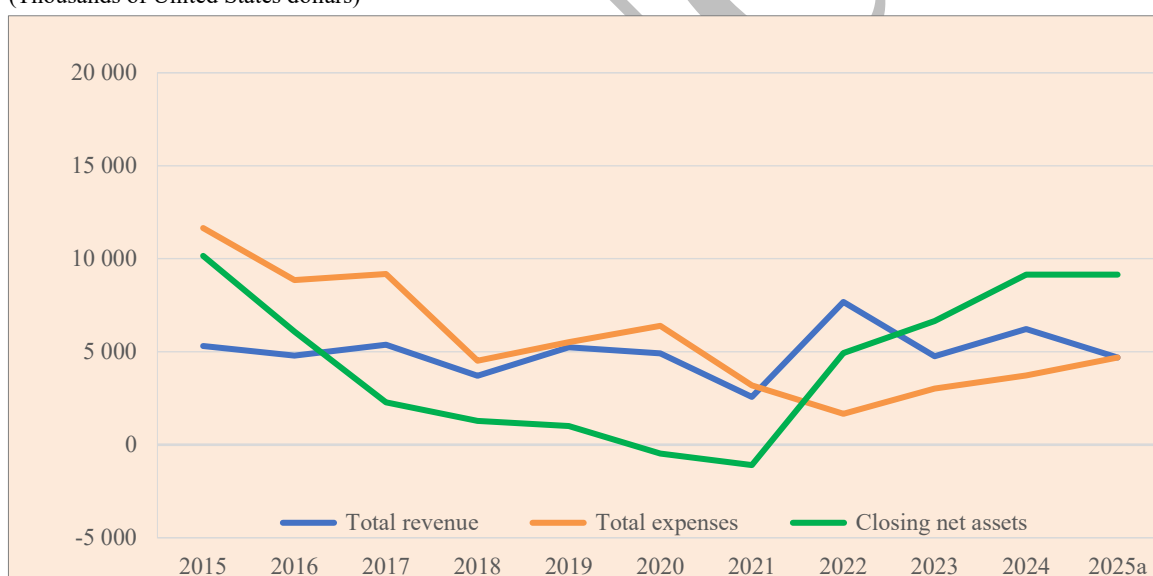
^a Projected data.

8. The figure below, which charts the trends in the Foundation non-earmarked fund, shows the gradual decline, on average, in revenue in the years prior to 2022, alongside an average decline in expenses. Despite the implementation of financial austerity plans, expenses exceeded revenue in the years prior to 2022, which resulted in deficit spending and an ensuing steady decline in net assets, resulting in negative net assets in 2020 and 2021.

9. In 2022, revenue reached its highest level since 2012 and, with reinvigorated expense controls in place, UN-Habitat reported its first surplus in more than a decade. As a result, the Foundation non-earmarked fund returned to solvency. In 2024, the net assets increased to their highest level since 2016.

Trends in the Foundation non-earmarked fund

(Thousands of United States dollars)

^a Projected data.

10. In 2017, the secretariat approved a loan of \$3.0 million from the programme support fund to the Foundation non-earmarked fund. Repayments of \$0.5 million were made in 2022 and 2023. In 2024, UN-Habitat repaid a total of \$1.0 million, taking the total repayment amount to \$2.0 million with a remaining liability of \$1.0 million. Assuming that annual repayments of \$0.5 million are made, the loan is projected to be fully repaid in 2026.

B. Regular budget fund**1. Section 15**

11. An appropriation approved by the General Assembly is provided to UN-Habitat under section 15 (Human settlements) of the United Nations regular budget. In 2025, the appropriation amounted to \$15.0 million. Because of austerity measures emanating from the liquidity crisis in the regular budget fund, the secretariat allotted \$12.3 million (82.0 per cent of the appropriation). Post costs accounted for 99.1 per cent of the \$5.5 million in expenses recorded at 30 June 2025.

2. Sections 23 and 35

12. UN-Habitat also receives resources under section 23 (Regular programme of technical cooperation) and section 35 (Development Account) of the United Nations regular budget. In 2025, appropriations under section 23 amounted to \$1.4 million, of which only \$1.1 million, or 78.6 per cent of the appropriation, has been allotted, owing to austerity measures. As at 30 June 2025, \$0.5 million had been spent. Both the appropriation and the allotment under section 35 were \$1.8 million, of which \$1.2 million had been spent as at 30 June 2025.

C. Programme support fund

13. The 2025 programme support budget approved by the Executive Director totalled \$11.2 million. Total revenue as at 30 June 2025 amounted to \$6.2 million, while total expenses amounted to \$6.6 million, resulting in a deficit of \$0.4 million. Post costs represented 56.1 per cent of total expenses.

14. Programme support resources are generated through the charge levied as a percentage of direct earmarked expenses, in accordance with the administrative instruction on programme support accounts.¹ This charge is for recovery of incremental indirect costs to ensure that the additional cost of supporting earmarked activities is not paid from core funds. Revenue, expenses and closing net assets for the programme support fund for the years 2016–2025 are shown in table 5.

Table 5

Revenue, expenses and closing net assets for the programme support fund

(Thousands of United States dollars)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 ^a
Total revenue	11 000.0	9 975.0	11 543.0	10 400.0	12 709.0	12 189.0	12 876.0	14 216.0	14 809.0	11 236.6
Total expenses	8 966.0	10 277.0	12 514.0	12 700.0	13 304.0	12 270.0	10 363.0	10 375.0	13 442.0	11 236.6
Closing net assets	15 981.0	15 679.0	14 887.0	12 587.0	11 992.0	11 911.0	14 762.0	18 603.0	20 009.0	20 009.0

^a Projected data.

III. Performance of earmarked funds

A. Foundation earmarked fund

15. Voluntary contributions to the Foundation earmarked fund are intended for the implementation of specific activities at the global and thematic levels that are consistent with the mandate and the approved work programme of UN-Habitat.

16. For 2025, the revised budget is \$54.0 million, while gross revenue as at 30 June 2025 before refunds to donors was \$27.7 million, mainly comprising voluntary contributions of \$27.6 million. For the period, net revenue after refunds to donors amounted to \$21.6 million. Total expenses incurred were \$26.1 million. Gross project balances at the end of the period amounted to \$114.1 million, including a reserve of \$4.0 million. The reported deficit of \$4.5 million is notional, as it results from the utilization of part of the project resources carried over from 2024. Notional surpluses or deficits will cease to be realized after the implementation of International Public Sector Accounting Standard 47 from 1 January 2026.

B. Technical cooperation fund

17. Voluntary contributions to the technical cooperation fund are for the implementation of specific technical activities at the country and regional levels that are consistent with the mandate and approved work programme of UN-Habitat.

18. The revised budget for 2025 is \$94.3 million, while gross revenue as at 30 June 2025 before refunds to donors was \$43.2 million, mainly from voluntary contributions amounting to \$42.9 million. For the period, net revenue after refunds to donors amounted to \$42.3 million, while expenses were \$55.3 million. The reported deficit of \$13.0 million is notional, as it results from the utilization of part of the project resources carried over from 2024. Gross project balances at the end of the period amounted to \$346.0 million, including a reserve of \$11.4 million. Notional surpluses or deficits will cease to be realized after the implementation of International Public Sector Accounting Standard 47 from 1 January 2026.

¹ ST/AI/286.

Annex I

Statement of financial performance for the period ended 30 June 2025, by segment

(Thousands of United States dollars)

Category	Segments of funding						RPTC	DEVT	Subtotal	Total	Intersegment elimination	Grand total
	REGB	FNDN	FNDE	TECH	PRGS	Subtotal						
R01. Assessed contributions	5 451.7	–	–	–	–	5 451.7	554.3	1 224.3	1 778.6	7 230.3	–	7 230.3
R02. Voluntary contributions ^a	–	1 279.2	27 080.5	30 992.1	–	59 351.8	–	–	–	59 351.8	–	59 351.8
R03. Other transfers and allocations ^a	–	–	558.6	11 891.4	–	12 450.0	–	–	–	12 450.0	–	12 450.0
R04. Refunds to donors	–	–	(6 087.4)	(924.0)	–	(7 011.4)	–	–	–	(7 011.4)	–	(7 011.4)
R05. Programme support revenue	–	–	–	–	6 219.6	6 219.6	–	–	–	6 219.6	6 219.6	–
R06. Investment revenue	–	–	0.3	–	9.4	9.7	–	–	–	9.7	–	9.7
R07. Other revenue	–	76.0	16.7	317.6	–	410.3	–	–	–	410.3	–	410.3
Net revenue	5 451.7	1 355.2	21 568.7	42 277.1	6 229.0	76 881.7	554.3	1 224.3	1 778.6	78 660.3	6 219.6	72 440.7
E01. Post costs	5 418.8	1 642.6	–	–	3 716.1	10 777.5	–	–	–	10 777.5	–	10 777.5
E02. Other staff costs	30.0	–	14 311.9	20 291.2	734.0	35 367.1	493.4	8.0	501.4	35 868.5	–	35 868.5
E03. Hospitality	–	–	–	–	–	–	–	–	–	–	–	–
E04. Consultants and experts	–	–	–	–	96.6	96.6	3.6	706.9	710.5	807.1	–	807.1
E05. Travel of representatives	–	–	–	–	–	–	–	6.7	6.7	6.7	–	6.7
E06. Travel of staff	–	162.8	1 531.7	1 773.4	148.6	3 616.5	38.6	25.3	63.9	3 680.4	–	3 680.4
E07. Contractual services	2.9	69.5	1 139.3	13 160.0	1 028.9	15 400.6	10.0	338.6	348.6	15 749.2	–	15 749.2
E08. General operating expenses	–	169.8	1 032.3	4 654.3	786.1	6 642.5	0.2	46.7	46.9	6 689.4	–	6 689.4
E09. Supplies and materials	–	–	121.0	1 006.3	18.5	1 145.8	–	1.7	1.7	1 147.5	–	1 147.5
E10. Furniture and equipment	–	28.2	128.4	476.4	9.8	642.8	0.5	3.1	3.6	646.4	–	646.4
E11. Grants and contributions	–	–	7 982.4	13 514.0	47.3	21 543.7	8.0	87.3	95.3	21 639.0	6 219.6	15 419.4
E12. Other expenses	–	–	(177.5)	430.9	–	253.4	–	–	–	253.4	–	253.4
Total expenses	5 451.7	2 072.9	26 069.5	55 306.5	6 585.9	95 486.5	554.3	1 224.3	1 778.6	97 265.1	6 219.6	91 045.5
Surplus/(deficit)	–	(717.7)	(4 500.8)	13 029.4)	(356.9)	18 604.8)	–	–	–	(18 604.8)	–	(18 604.8)
Gross fund balances (1 January 2025)	–	9 149.0	118 650.0	359 089.0	20 009.0	506 897.0	–	–	–	506 897.0	–	506 897.0
Gross fund balances (30 June 2025)	–	8 431.3	114 149.2	346 059.6	19 652.1	488 292.2	–	–	–	488 292.2	–	488 292.2
Statutory operating reserves	–	3 000.0	4 023.0	11 360.0	2 932.0	21 315.0	–	–	–	21 315.0	–	21 315.0
Net fund balances (30 June 2025)	–	5 431.3	110 126.2	334 699.6	16 720.1	466 977.2	–	–	–	466 977.2	–	466 977.2

Abbreviations: DEVT – Development Account (sect. 35); FNDE – Foundation earmarked; FNDN – Foundation non-earmarked; PRGS – programme support; REGB – regular budget (sect. 15); RPTC – regular programme of technical cooperation (sect. 23); TECH – technical cooperation.

^a “R02. Voluntary contributions” and “R03. Other transfers and allocations” are both voluntary contributions.

Annex II

Status of annual voluntary contributions to the Foundation non-earmarked fund

(United States dollars)

<i>Contributor</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025^a</i>
Algeria	10 000	10 000	—	—	—	—
Angola	—	—	400 000	—	—	—
Azerbaijan	—	—	3 000 000	500 000	150 000	—
Bangladesh	—	—	—	—	32 559	—
Barbados	14 706	15 000	14 814	—	—	55 000
Benin	—	—	—	47 993	51 426	51 444
Botswana	40 000	20 000	20 000	—	—	20 000
Burkina Faso	—	17 590	—	48 702	—	17 552
Burundi	—	—	—	10 000	—	—
Cameroon	—	—	—	—	105 013	—
China	350 000	350 000	350 000	350 000	350 000	350 000
Cyprus	—	—	—	55 494	—	—
Czechia	6 731	6 820	6 022	6 585	6 238	—
Dominican Republic	4 975	—	6 000	5 000	—	—
Egypt	—	50 000	—	—	—	—
France	227 740	—	528 346	252 193	250 545	—
Germany	184 049	174 419	1 028 807	1 093 502	1 092 373	—
Guinea	—	—	41 030	—	—	—
India	145 455	100 000	—	100 000	100 000	100 000
Indonesia	—	—	—	50 000	50 000	—
Israel	—	—	3 000	3 426	—	—
Italy	—	118 906	—	—	—	—
Japan ^b	31 455	31 458	28 312	30 011	23 533	22 690
Kazakhstan	—	—	—	—	20 000	—
Kenya	99 975	100 000	100 000	100 000	100 000	—
Kiribati	—	50 000	—	—	—	—
Malawi	20 000	10 000	—	—	7 762	—
Malaysia	—	—	1 000 000	200 000	—	—
Mali	—	10 012	—	—	—	—
Mauritius	—	25 000	—	75 000	50 000	—
Mexico	500 000	500 000	50 000	—	—	—
Mozambique	—	—	—	—	—	10 000
Myanmar	9 980	—	—	—	—	—
Namibia	—	—	—	150 000	150 000	150 000
Nigeria	75 000	—	—	—	—	—
Norway	2 180 130	—	—	—	—	—
Pakistan	5 941	5 992	5 843	5 824	5 872	5 920
Philippines	50 000	50 000	50 000	50 000	100 000	100 000
Portugal	—	—	—	125 000	20 986	—
Republic of Korea	84 365	84 066	70 033	76 405	71 709	69 244
Rwanda	—	10 000	—	—	—	10 000
Saudi Arabia	—	—	—	—	1 000 000	—
Senegal	44 868	—	—	—	13 104	—

<i>Contributor</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025^a</i>
Singapore	–	–	30 000	30 000	–	60 000
Slovakia	–	–	–	53 706	–	–
Somalia	–	–	–	2 500	–	–
South Africa	150 000	160 000	160 000	160 000	160 000	–
Spain	–	–	52 975	194 229	191 466	197 383
Sri Lanka	25 000	25 000	–	–	–	–
Thailand	–	–	–	–	20 000	–
Togo	–	–	–	–	–	10 000
Tonga	–	–	–	–	150 000	–
Tunisia	–	–	–	50 000	–	–
Türkiye	–	200 000	–	–	–	–
United Republic of Tanzania	–	–	–	–	9 803	–
United States of America	650 000	812 997	700 000	600 000	1 500 000	–
Zimbabwe	–	–	–	8 002	–	50 000
Total	4 910 370	2 937 260	7 645 182	4 433 572	5 782 389	1 279 233

^a As at 30 June 2025.

^b Contributions from Japan have been adjusted in accordance with instructions from the donor.

Annex III

Status of earmarked voluntary contributions as at 30 June 2025

(Thousands of United States dollars)

<i>Contributor</i>	<i>Region^a</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Total</i>
Adaptation Fund Board	Global	–	10 780.2	10 780.2
Aerospace Information Research Institute – Chinese Academy of Sciences	Asia-Pacific States	148.5	–	148.5
Americares Foundation Inc.	Western European and other States	50.0	–	50.0
Azerbaijan	Eastern European States	13 000.0	–	13 000.0
Brazil	Latin American and Caribbean States	–	82.0	82.0
C40 Cities Climate Leadership Group Inc.	Global	250.0	–	250.0
Cameroon	African States	–	131.4	131.4
Catella Residential Investment Management GmbH	Western European and other States	117.4	–	117.4
China	Asia-Pacific States	285.8	–	285.8
Citizens Net for UN-Habitat Fukuoka	Asia-Pacific States	–	50.0	50.0
Colombia	Latin American and Caribbean States	75.0	13.9	88.9
Denmark	Western European and other States	–	190.6	190.6
Dubai Municipality - Dxb-Mun-G-Exp	Asia-Pacific States	–	150.4	150.4
Egypt	African States	30.3	–	30.3
Eurométropole de Strasbourg	Western European and other States	37.1	–	37.1
European Commission	Western European and other States	2 297.1	7 207.8	9 504.9
Finland	Western European and other States	52.2	–	52.2
Fondation Botnar	Western European and other States	14.5	–	14.5
Fukuoka International Exchange Foundation	Asia-Pacific States	–	42.1	42.1
Germany	Western European and other States	598.5	232.2	830.7
Global Fortune Environment Limited	Asia-Pacific States	43.1	–	43.1
Green Climate Fund	Global	–	44.6	44.6
India	Asia-Pacific States	–	9.9	9.9
International Institute for Environment and Development	Western European and other States	–	87.0	87.0
Italy	Western European and other States	402.5	–	402.5
Japan	Asia-Pacific States	1 677.3	3 947.6	5 624.9
KE STP Company BV Shell STP	Latin American and Caribbean States	–	50.0	50.0
Kenya	African States	5 959.6	–	5 959.6
Kuwait	Asia-Pacific States	325.7	–	325.7
Kuwait Fund for Arab Economic Development	Asia-Pacific States	–	96.0	96.0
Geetarani Mohanty Raikela Iron Ore Mines	Asia-Pacific States	–	10.7	10.7
Montreal International	Western European and other States	276.1	–	276.1
Morocco	African States	88.8	–	88.8
Mozambique	African States	–	101.9	101.9
Municipality of Zurich (Switzerland)	Western European and other States	–	121.6	121.6
Netherlands	Western European and other States	–	946.5	946.5
Nigeria	African States	–	36.8	36.8
Norway	Western European and other States	–	134.8	134.8
Republic of Korea	Asia-Pacific States	283.8	35.2	319.0
Saint-Gobain	Western European and other States	50.0	–	50.0

<i>Contributor</i>	<i>Region^a</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Total</i>
Shanghai University	Asia-Pacific States	31.9	–	31.9
South Africa	African States	–	4 950.5	4 950.5
Spain	Western European and other States	935.0	–	935.0
Sweden	Western European and other States	–	165.2	165.2
Switzerland	Western European and other States	–	20.7	20.7
Toyota Mobility Foundation	Asia-Pacific States	–	132.1	132.1
Tunisia	African States	16.1	–	16.1
Türkiye Design Council	Asia-Pacific States	34.2	–	34.2
United Kingdom of Great Britain and Northern Ireland	Western European and other States	–	1 213.3	1 213.3
United Nations entities	Global	558.6	11 891.4	12 450.0
Youth Action for Resource Development	Global	–	7.1	7.1
Total		27 639.1	42 883.5	70 522.6

^a Regions are as defined by the General Assembly. (See United Nations, Department for General Assembly and Conference Management, “Regional groups of Member States”, available at www.un.org/dgacm/en/content/regional-groups.) In this table, Western European and other States includes the special cases of Türkiye and the United States of America.