

73rd Meeting of the Ad Hoc Working Group on Programmatic, Budgetary and Administrative Matters of the Executive Board of UN-Habitat

Wednesday, 18 February 2026, 9:00-12:00 Eastern Africa Time (EAT)
 Conference Room 9, UNON

Interim Financial status of the United Nations Human Settlements Programme as at 31 December 2025

Report of the Executive Director

I. Introduction

1. The present report provides an overview of the interim financial position of the United Nations Human Settlements Programme (UN-Habitat) as at 31 December 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–31 December 2025. This report is interim pending the completion of the IPSAS financial statements on 31 March 2026.

2. Table 1 provides an overview of funding as at 31 December 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 31 December 2025.

Table 1
Overview of the revenue, budget and expenses of the main funds as at 31 December 2025
 (Thousands of United States dollars)

Component	Regular budget (section 15)	Foundation non-earmarked	Foundation earmarked	Technical cooperation	Programme support	Total
Revenue ^a	11,395.0	3,971.9	43,994.8	110,936.7	14,710.0	185,008.4
Budget ^b	15,055.0	4,687.2	54,049.5	94,283.1	11,235.6	179,310.4
Expenses	11,395.0	4,697.4	53,605.8	125,458.1	15,663.8	210,820.1

^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.

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 net revenue because of outstanding refunds to donors, as is shown in annex I.

Table 2
Voluntary contributions by type of contributor as at 31 December 2025
(Thousands of United States dollars)

Segment	Civil society	Foundations	Central governments	Intergovernmental	Local authorities	Private sector	United Nations entities	Total
Foundation non-earmarked	-	-	3,646.1	-	-	-	-	3,646.1
Foundation earmarked	779.2	1,853.8	38,237.7	5,220.9	924.9	551.4	2,939.9	50,507.8
Technical cooperation	87.0	3,599.7	43,432.3	40,477.7	3,237.4	636.5	20,785.3	112,255.9
Total	866.2	5,453.5	85,316.1	45,698.6	4,162.3	1,187.9	23,725.2	166,409.8

Table 3
Voluntary contributions by region of contributor as at 31 December 2025
(Thousands of United States dollars)

Segment	African States	Asia-Pacific States	Eastern European States	Latin American and Caribbean States	Western European and other States ^a	Global	Total
Foundation non-earmarked	758.7	1 407.8	7.1	80.5	1 392.0	-	3 646.1
Foundation earmarked	6 094.8	3 360.3	19 224.6	1 094.5	17 194.0	3 539.6	50 507.8
Technical cooperation	10 134.3	22 813.6	1 146.2	7 890.4	28 655.6	41 615.8	112 255.9
Total	16 987.8	27 581.7	20 377.9	9 065.4	47 241.6	45 155.4	166 409.8

^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 31 December 2025, total revenue amounted to \$4.0 million, and expenses totalled \$4.7 million, resulting in a net operational deficit of \$0.7 million. Expenses consisted of \$3.7 million in post costs and \$1.0 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	3 971.9
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	4 697.4
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	8 423.5

^a Projected data.

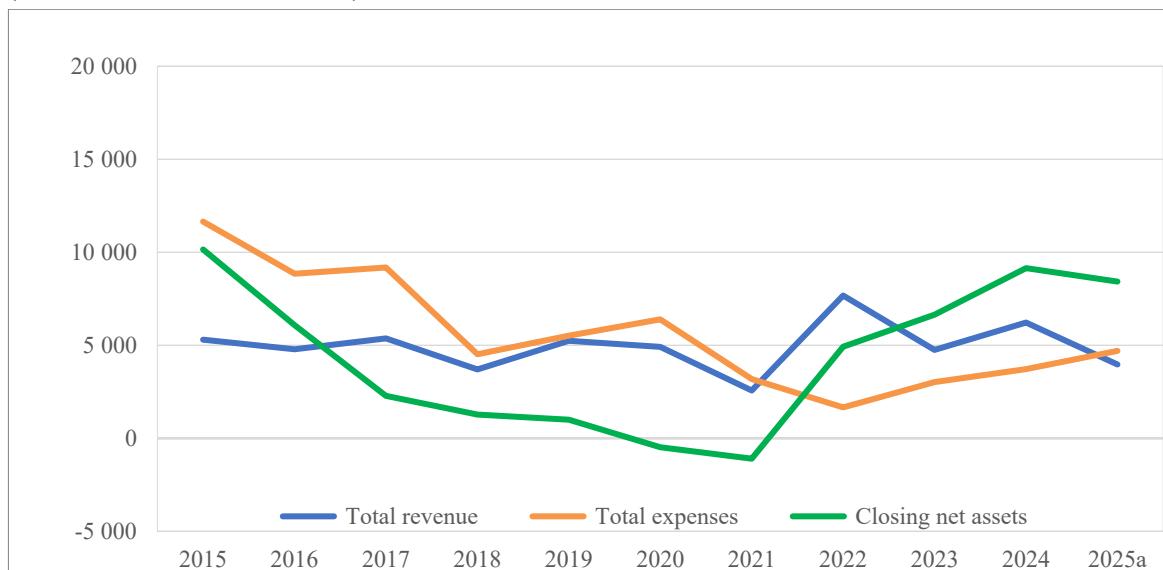
8. The figure below, which charts the trends in the Foundation non-earmarked fund, shows the gradual decline, on average, in revenue in the years prior to 2022, alongside an average decline in

expenses. Despite the implementation of financial austerity measures, in the years prior to 2022 expenses exceeded revenue, which resulted in steady decline in net assets and negative net assets end of 2020 and 2021.

9. In 2022, revenue reached its highest level since 2015 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 the 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. With the final instalment of \$1.0 million in 2025 towards the loan, it is now fully repaid.

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 95.6 per cent of the \$11.4 million expenses recorded at 31 December 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 100 per cent of the appropriation, has been allotted. As at 31 December 2025, \$1.3 million had been spent. Both the appropriation and the allotment under section 35 were \$1.8 million, of which \$1.8 million had been spent as at 31 December 2025.

C. Programme support fund

13. The 2025 programme support budget approved by the Executive Director totalled \$11.2 million. Total revenue as at 31 December 2025 amounted to \$14.7 million, while total expenses amounted to \$15.7 million, resulting in a deficit of \$1.0 million. Post costs represented 54.1 per cent of total expenses. UN-Habitat projects, subject to finalization of the financial statements, a reduction in closing net assets at the end of 2025 as shown in table 5.

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	14 710.0
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	15 663.8
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	19 055.2

^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 31 December 2025 before refunds to donors was \$52.3 million, mainly comprising voluntary contributions of \$50.5 million. For the period, net revenue after refunds to donors amounted to \$44.0 million. Total expenses incurred were \$53.3 million. Gross project balances at the end of the period amounted to \$109.0 million, including a reserve of \$4.0 million. The reported deficit of \$9.6 million is notional, as it results from the utilization of part of the project resources carried over from 2024.²

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 31 December 2025 before refunds to donors was \$116.7 million, mainly from voluntary contributions amounting to \$112.3 million. For the period, net revenue after refunds to donors amounted to \$110.9 million, while expenses were \$125.5 million. The reported deficit of \$14.6 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 \$344.6 million, including a reserve of \$11.4 million.²

¹ ST/AI/286.

² Notional surpluses or deficits will cease to be realized after the implementation of International Public Sector Accounting Standard 47 from 1 January 2026. With the introduction of IPSAS 47, revenue will mostly represent amounts of expenditure actually incurred on signed contribution agreements.

Annex I

Statement of financial performance for the period ended 31 December 2025, by segment

(Thousands of United States dollars)

Category	Segments of funding								Intersegment elimination	Grand total
	REGB	FNDN	FNDE	TECH	PRGS	Subtotal	RPTC	DEVT		
R01. Assessed contributions	11,395.0	-	-	-	-	11,395.0	1,316.4	1,766.5	3,082.9	14,477.9
R02. Voluntary contributions ^a	-	3,646.1	47,567.9	91,617.7	-	142,831.7	-	-	-	142,831.7
R03. Other transfers and allocations ^a	-	-	2,939.9	20,638.2	-	23,578.1	-	-	-	23,578.1
R04. Refunds to donors	-	-	(8,274.9)	(5,745.6)	-	(14,020.5)	-	-	-	(14,020.5)
R05. Programme support revenue	-	-	-	-	13,872.3	13,872.3	-	-	-	13,872.3
R06. Investment revenue	-	193.7	1,740.0	4,065.3	732.8	6,731.8	-	-	-	6,731.8
R07. Other revenue	-	132.1	21.9	361.1	104.9	620.0	-	-	-	620.0
Net revenue	11,395.0	3,971.9	43,994.8	110,936.7	14,710.0	185,008.4	1,316.4	1,766.5	3,082.9	188,091.3
E01. Post costs	10,893.3	3,680.2	-	-	8,532.6	23,106.1	-	-	-	23,106.1
E02. Other staff costs	61.7	-	28,535.4	40,586.2	1,497.3	70,680.6	957.6	9.5	967.1	71,647.7
E03. Hospitality	-	-	-	-	-	-	-	-	-	-
E04. Consultants and experts	19.6	-	-	-	238.7	258.3	134.1	988.4	1,122.5	1,380.8
E05. Travel of representatives	-	-	-	-	-	-	-	6.7	6.7	6.7
E06. Travel of staff	7.0	252.3	3,505.8	3,493.4	290.1	7,548.6	86.8	70.5	157.3	7,705.9
E07. Contractual services	278.3	24.6	2,277.0	30,118.2	1,600.5	34,298.6	121.0	413.1	534.1	34,832.7
E08. General operating expenses	133.0	658.3	3,170.7	8,413.1	3,403.5	15,778.6	6.8	56.8	63.6	15,842.2
E09. Supplies and materials	-	-	126.6	1,492.7	10.5	1,629.8	0.2	3.7	3.9	1,633.7
E10. Furniture and equipment	2.1	39.6	351.5	1,706.0	30.4	2,129.6	1.9	4.1	6.0	2,135.6
E11. Grants and contributions	-	50.0	15,646.4	39,347.3	60.2	55,103.9	8.0	213.7	221.7	55,325.6
E12. Other expenses	-	(7.6)	(7.6)	301.2	-	286.0	-	-	-	286.0
Total expenses	11,395.0	4,697.4	53,605.8	125,458.1	15,663.8	210,820.1	1,316.4	1,766.5	3,082.9	213,903.0
Surplus/(deficit)	-	(725.5)	(9,611.0)	(14,521.4)	(953.8)	(25,811.7)	-	-	-	(25,811.7)
Gross fund balances (1 January 2025)	-	9,149.0	118,650.0	359,089.0	20,009.0	506,897.0	-	-	-	506,897.0
Gross fund balances (31 December 2025)	-	8,423.5	109,039.0	344,567.6	19,055.2	481,085.3	-	-	-	481,085.3
Statutory operating reserves	-	3,000.0	4,023.0	11,360.0	2,932.0	21,315.0	-	-	-	21,315.0
Net fund balances (31 December 2025)	-	5,423.5	105,016.0	333,207.6	16,123.2	459,770.3	-	-	-	459,770.3

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)

Contributor	2020	2021	2022	2023	2024	2025 ^a
Algeria	10 000	10 000	—	—	—	—
Angola	—	—	400 000	—	—	100 000
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	—	35 243
Burundi	—	—	—	10 000	—	—
Cameroon	—	—	—	—	105 013	—
Chile	—	—	—	—	—	20 000
China	350 000	350 000	350 000	350 000	350 000	350 000
Cote D'Ivoire	—	—	—	—	—	52 016
Cyprus	—	—	—	55 494	—	—
Czechia	6 731	6 820	6 022	6 585	6 238	7 093
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	1 161 595
Guinea	—	—	41 030	—	—	—
India	145 455	100 000	—	100 000	100 000	100 000
Indonesia	—	—	—	50 000	50 000	—
Iraq	—	—	—	—	—	150 000
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	200 000
Kiribati	—	50 000	—	—	—	—
Madagascar	—	—	—	—	—	20 000
Malawi	20 000	10 000	—	—	7 762	—
Malaysia	—	—	1 000 000	200 000	—	—
Mali	—	10 012	—	—	—	—
Mauritius	—	25 000	—	75 000	50 000	50 000
Morocco	—	—	—	—	—	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
Peru	—	—	—	—	—	5 473

<i>Contributor</i>	2020	2021	2022	2023	2024	2025 ^a
Philippines	50 000	50 000	50 000	50 000	100 000	100 000
Portugal	—	—	—	125 000	20 986	35 294
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	500 000
Senegal	44 868	—	—	—	13 104	—
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	195 095
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	3 646 107

^a As at 31 December 2025.

^b Contributions from Japan have been adjusted as per instructions from the donor.

Annex III

Status of earmarked voluntary contributions as at 31 December 2025

(Thousands of United States dollars)

Contributor	Region ^a	Foundation earmarked	Technical cooperation	Total
Adaptation Fund Board	Global	-	20,778.8	20,778.8
Aerospace Information Research Institute Chinese Academy of Sciences	Asia and Pacific States	148.5	-	148.5
African Development Bank	African States	-	298.3	298.3
Americares Foundation Inc	Western European and other States	50.0	-	50.0
Atom Myanmar Limited	Asia and Pacific States	-	24.7	24.7
Azerbaijan	Eastern European States	13,090.7	-	13,090.7
Barcelona City Council Ajuntament de Barcelona	Western European and other States	924.9	-	924.9
Botswana	African States	-	975.0	975.0
Brazil	Latin American and Caribbean States	60.0	4,612.6	4,672.6
C40 Cities Climate Leadership Group Inc.	Global	599.7	-	599.7
Cameroon	African States	-	131.4	131.4
Catella Residential Investment Management Gmbh	Western European and other States	236.0	-	236.0
China	Asia and Pacific States	785.8	425.4	1,211.2
China Construction Third Engineering Bureau South China Group Co Ltd	Asia and Pacific States	-	152.2	152.2
China Guangzhou Municipal Engineering Design & Research Institute Co Ltd	Asia and Pacific States	-	25.4	25.4
Citizens Net For UN-Habitat Fukuoka	Asia and Pacific States	-	50.0	50.0
Colombia	Latin American and Caribbean States	475.0	694.7	1,169.7
Cyprus	Western European and other States	-	52.7	52.7
Denmark	Western European and other States	-	190.6	190.6
Dreamtown	Western European and other States	99.0	-	99.0
Dubai Municipality	Asia and Pacific States	-	150.4	150.4
Egypt	African States	30.3	-	30.3
Eurometropole de Strasbourg	Western European and other States	73.8	-	73.8
European Commission	Western European and other States	5,143.4	17,074.6	22,218.0
Expo Dubai Group Fzco	Asia and Pacific States	-	25.0	25.0
Femsa Foundation	Latin American and Caribbean States	559.5	-	559.5
Finland	Western European and other States	52.2	-	52.2
Fondation Botnar	Western European and other States	14.5	-	14.5
France	Western European and other States	260.2	648.6	908.8
Fukuoka International Exchange Foundation	Asia and Pacific States	-	42.1	42.1
Germany	Western European and other States	6,628.1	232.2	6,860.3
Global Fortune Environment Limited	Asia and Pacific States	43.1	-	43.1
Green Climate Fund	Global	-	44.6	44.6
Hafen City University	Western European and other States	747.3	-	747.3
India	Asia and 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	783.1	-	783.1
Japan	Asia and Pacific States	1,677.3	18,112.7	19,790.0
Japan Habitat Association	Asia and Pacific States	-	73.0	73.0
Kazakhstan	Asia and Pacific States	30.0	-	30.0
Ke STP Company	Latin American and Caribbean States	-	130.2	130.2

<i>Contributor</i>	<i>Region^a</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Total</i>
Kenya	African States	5,959.6	-	5,959.6
KFW Bankengruppe	Western European and other States	-	2,230.0	2,230.0
King Salman Humanitarian Aid and Relief Center	Asia and Pacific States	-	3,250.8	3,250.8
Konrad Adenauer Stiftung	Western European and other States	220.8	-	220.8
Kosovo	Eastern European States	-	1,111.0	1,111.0
Kuwait	Asia and Pacific States	325.7	-	325.7
Kuwait Fund for Arab Economic Development	Asia and Pacific States	-	96.0	96.0
M S Geetarani Mohanty Raikela Iron Ore Mines	Asia and Pacific States	-	10.7	10.7
Manchester Metropolitan University	Western European and other States	-	70.3	70.3
Monaco	Western European and other States	-	323.3	323.3
Montreal International	Western European and other States	276.1	-	276.1
Morocco	African States	88.8	-	88.8
Mozambique	African States	-	3,742.3	3,742.3
Municipality of Kamenica	Eastern European States	-	35.2	35.2
Municipality of Zurich Switzerland	Western European and other States	-	916.3	916.3
Municipio de Juiz de Fora	Latin American and Caribbean States	-	317.4	317.4
Municipio de Sao Paulo	Latin American and Caribbean States	-	1,566.3	1,566.3
Netherlands	Western European and other States	99.0	946.5	1,045.5
Nigeria	African States	-	36.8	36.8
Norway	Western European and other States	-	134.8	134.8
Prefeitura Municipal de Congonhas	Latin American and Caribbean States	-	569.2	569.2
Republic of Korea	Asia and Pacific States	283.8	35.2	319.0
Royal Institute of Technology Kungliga Tekniska Hogskolan	Western European and other States	77.5	-	77.5
Russian Federation	Eastern European States	400.0	-	400.0
Saint-Gobain	Western European and other States	50.0	-	50.0
Shanghai University	Asia and Pacific States	31.9	-	31.9
Shenzhen Poweroak Newener Company	Asia and Pacific States	-	198.0	198.0
Slovakia	Eastern European States	5,733.9	-	5,733.9
South Africa	African States	-	4,950.5	4,950.5
Spain	Western European and other States	1,458.1	-	1,458.1
Sweden	Western European and other States	-	165.2	165.2
Switzerland	Western European and other States	-	4,370.2	4,370.2
Toyota Mobility Foundation	Asia and Pacific States	-	132.1	132.1
Tunisia	African States	16.1	-	16.1
Turkiye Design Council	Asia and Pacific States	34.2	-	34.2
United Kingdom	Western European and other States	-	1,213.3	1,213.3
United Nations Entities	Global	2,939.9	20,785.3	23,725.2
Youth Action for Resource Development	Global	-	7.1	7.1
Total		50,507.8	112,255.9	162,763.7

^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 Turkiye and the United States of America.