



**Executive Board of the United Nations
Human Settlements Programme
First session of 2026**

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Item 4 of the provisional agenda*

Financial, budgetary and administrative matters

**Financial status of the United Nations Human Settlements
Programme as at 31 March 2026**

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 31 March 2026 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 from 1 January to 31 March 2026.

2. Table 1 provides an overview of funding as at 31 March 2026, showing revenue¹, budget and expenses for all the major funding segments alongside the budget figures from the approved work programme for 2026. 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 2021 to 2026 is set out in annex II, while annex III shows the status of earmarked voluntary contributions as at 31 March 2026.

Table 1

Overview of the revenue, budget and expenses of the main funds as at 31 March 2026

(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	2 332.3	165.6	7 730.7	51 392.5	3 194.4	64 815.6
Budget	3 062.3	1 248.8	12 029.2	27 484.4	3 064.3	46 889.0
Expenses	2 332.3	867.4	11 376.4	33 819.7	4 675.0	53 070.8

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

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 differ from revenue because of recorded refunds to donors, as is shown in annex I.

¹ Revenue has been recorded within this report as per the practice prior to the introduction of IPSAS 47 as of 1 January 2026 for the sake of clarity, consistency and comparability with the interim financial status report as of 31 December 2025. Subsequent financial status reports will be utilizing the principles outlined in IPSAS 47 and will result in notable changes in the recording of revenue and balances.

Table 2
Voluntary contributions by type of contributor as at 31 March 2026
 (Thousands of United States dollars)

<i>Segment</i>	<i>Civil society</i>	<i>Foundations</i>	<i>Central governments</i>	<i>Inter-governmental</i>	<i>Local authorities</i>	<i>Private sector</i>	<i>United Nations entities</i>	<i>Total</i>
Foundation non-earmarked	-	-	160.4	-	-	-	-	160.4
Foundation earmarked	-	-	5 882.0	668.6	813.1	-	132.7	7 496.4
Technical cooperation	-	223.0	41 394.1	5 958.3	587.6	823.4	2 629.1	51 615.5
Total	-	223.0	47 436.5	6 626.9	1 400.7	823.4	2 761.8	59 272.3

Table 3
Voluntary contributions by region of contributor as at 31 March 2026
 (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	-	154.8	-	5.6	-	-	160.4
Foundation earmarked	-	-	-	3.9	6 914.2	801.3	7 719.4
Technical cooperation	-	28 823.9	-	487.6	13 493.6	8 587.4	51 392.5
Total	-	28 978.7	-	497.1	20 407.8	9 388.7	59 272.3

^a Regions are as defined by the General Assembly² 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 the Foundation non-earmarked fund are 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 2026 approved budget for the Foundation non-earmarked fund is \$5.0 million. As at 31 March 2026, total revenue amounted to \$0.2 million, and expenses totaled \$0.9 million, resulting in a net operational deficit of \$0.7 million. Expenses primarily comprised \$0.8 million in post costs. A statutory operational reserve of \$3.0 million is provided for in accordance with Executive Board decision 2022/5.³ Revenue, expenses and closing net assets for the Foundation non-earmarked fund for the years from 2017 to 2026 are shown in table 4.

Table 4
Revenue, expenses and closing net assets for the Foundation non-earmarked fund
 (Thousands of United States dollars)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 ^a
Total revenue	5 373.0	3 699.0	5 239.0	4 916.0	2 570.0	7 677.0	4 749.0	6 227.0	4 311.6	4 995.3
Total expenses	9 182.0	4 519.0	5 518.0	6 396.0	3 185.0	1 662.0	3 025.0	3 724.0	4 679.4	4 995.3
Closing net assets	2 279.0	1 280.0	1 001.0	(479.0)	(1 094.0)	4 922.0	6 646.0	9 149.0	8 811.4	8 811.4

^a Projected data.

² United Nations, Department for General Assembly and Conference Management, "Regional groups of Member States" (see www.un.org/dgacm/en/content/regional-groups).

³ HSP/EB.2022/22.

B. Regular budget fund

1. Section 15

8. An appropriation approved by the General Assembly is provided to UN-Habitat under Section 15 (Human Settlements) of the United Nations regular budget. In 2026, subsequent to the restating of the budget under UN80 budget reductions, the appropriation amounted to \$12.2 million. Due to austerity measures emanating from the liquidity and non-payment crisis in the regular budget fund, the secretariat allotted only \$4.9 million with a decision on the final appropriations pending. Post costs accounted for almost 100.0 per cent of the \$2.3 million in expenses recorded as at 31 March 2026.

2. Sections 23 and 35

9. 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 2026, appropriations under section 23 amounted to \$1.6 million, of which \$0.6 million has been allotted due to austerity measures, with a decision on the final appropriations pending. As at 31 March 2026, \$0.3 million had been spent. Both the appropriation and the allotment under section 35 were \$1.6 million, of which \$0.2 million had been spent as at 31 March 2026.

C. Programme support fund

10. The 2026 programme support budget approved by the Executive Director totaled \$12.3 million. Total revenue as at 31 March 2026 amounted to \$3.2 million, while total expenses amounted to \$4.7 million, resulting in a deficit of \$1.5 million. Post costs represented 51 per cent of total expenses.

11. 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.³ 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 from 2017 to 2026 are shown in table 5.

Table 5
Revenue, expenses and closing net assets for the programme support fund
(Thousands of United States dollars)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 ^a
Total revenue	9 975.0	11 543.0	10 400.0	12 709.0	12 189.0	12 876.0	14 216.0	14 809.0	16 768.1	12 257.1
Total expenses	10 277.0	12 514.0	12 700.0	13 304.0	12 270.0	10 363.0	10 375.0	13 442.0	16 670.9	12 257.1
Closing net assets	15 679.0	14 887.0	12 587.0	11 992.0	11 911.0	14 762.0	18 603.0	20 009.0	20 180.0	20 180.0

^a Projected data.

III. Performance of earmarked funds

A. Foundation earmarked fund

12. 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.

13. For 2026, the budget is \$48.1 million while revenue as at 31 March 2026 was \$7.7 million. Total expenses incurred were \$11.4 million. Gross project balances at the end of the period amounted to \$116.6 million, including a reserve of \$4.0 million. The reported deficit of \$3.6 million is notional, as it results from the utilization of part of the project resources carried over from 2025.

B. Technical cooperation fund

14. 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.

15. The budget for 2025 is \$109.9 million, while gross revenue as at 31 March 2026 was \$51.4

million. Total expenses were \$33.8 million, with a surplus of \$20.2 million. Gross project balances at the end of the period amounted to \$358.2 million, including a reserve of \$11.4 million.

³ ST/AI/286.

Annex I

Statement of financial performance for the period ended 31 March 2026, by segment

(Thousands of United States dollars)

Category	Segments of funding									Intersegment elimination	Grand total	
	REGB	FNDN	FNDE	TECH	PRGS	Subtotal	RPTC	DEVT	Subtotal			Total
R01. Assessed contributions	2 332.3	-	-	-	-	2 332.3	261.1	223.6	484.7	2 817.1	-	2 817.1
R02. Voluntary contributions ^a	-	160.4	7 586.7	48 763.4	-	56 510.5	-	-	-	56 510.5	-	56 510.5
R03. Other transfers and allocations ^a	-	-	132.7	2 629.1	-	2 761.8	-	-	-	2 761.8	-	2 761.8
R04. Refunds to donors	-	-	-	-	-	-	-	-	-	-	-	-
R05. Programme support revenue	-	-	-	-	2 998.4	2 998.4	-	-	-	2 998.4	2 998.4	-
R06. Investment revenue	-	-	-	-	2.6	2.6	-	-	-	2.6	-	2.6
R07. Other revenue	-	5.2	11.3	-	193.4	209.9	-	-	-	209.9	-	209.9
Net revenue	2 332.3	165.6	7 730.7	51 392.5	3 194.4	64 815.5	261.1	223.6	484.7	68 062.1	2 998.4	62 301.9
E01. Post costs	2 321.3	756.3	-	-	2 387.5	5 465.1	-	-	-	5 465.1	-	5 465.1
E02. Other staff costs	10.1	-	6 725.0	12 225.5	318.2	19 278.8	223.9	-	223.9	19 502.7	-	19 502.7
E03. Hospitality	-	-	-	-	-	-	-	-	-	-	-	-
E04. Consultants and experts	-	-	-	-	596.6	596.6	18.0	170.5	188.5	785.0	-	785.0
E05. Travel of representatives	-	-	-	-	-	-	-	-	-	-	-	-
E06. Travel of staff	-	41.5	1 524.2	809.5	95.5	2 470.8	3.6	6.9	10.5	2 481.3	-	2 481.3
E07. Contractual services	0.9	5.1	636.7	414.0	1 039.8	6 096.5	34.0	28.5	62.5	6 159.0	-	6 159.0
E08. General operating expenses	-	57.9	316.5	2 491.5	205.8	3 071.7	-18.4	8.3	-10.1	3 061.5	-	3 061.5
E09. Supplies and materials	-	-	0.1	45.9	3.1	49.1	-	-0.0	-0.0	49.0	-	49.0
E10. Furniture and equipment	-	6.6	30.7	288.6	11.9	337.8	-	-0.0	-0.0	337.8	-	337.8
E11. Grants and contributions	-	-	2 143.1	13 544.8	16.5	15 704.4	-	9.5	9.5	15 714.0	2 998.4	12 715.6
E12. Other expenses	-	-	-	-	0.0	0.0	-	-	-	0.0	-	0.0
Total expenses	2 332.3	867.4	11 376.4	33 819.7	4 675.0	53 070.8	261.1	223.6	484.7	53 555.5	2 998.4	50 557.1
Surplus/(deficit)	-	(701.8)	(3 645.6)	17 572.7	(1 480.5)	11 744.8	-	-	-	11 744.8	-	11 744.8
Gross fund balances (01.01.2026)	-	8 811.4	120 287.3	340 671.2	20 180.0	489 949.9	-	-	-	489 949.9	-	489 949.9
Gross fund balances (31.03.2026)	-	8 109.6	116 641.7	358 243.9	18 699.5	501 594.7	-	-	-	501 594.7	-	501 594.7
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 (31.03.2026)	-	5 109.6	112 618.7	346 883.9	15 767.5	480 379.7	-	-	-	480 379.7	-	480 379.7

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

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

Annex II

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

(United States dollars)

<i>Contributor</i> ^b	2021	2022	2023	2024	2025	2026 ^a
Algeria	10 000	-	-	-	-	-
Angola	-	400 000	-	-	100 000	-
Azerbaijan	-	3 000 000	500 000	150 000	-	-
Bangladesh	-	-	-	32 559	-	-
Barbados	15 000	14 814	-	-	55 000	-
Benin	-	-	47 993	51 426	51 444	-
Botswana	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	-
Cote D'ivore	-	-	-	-	52 016	-
Cyprus	-	-	55 494	-	-	-
Czechia	6 820	6 022	6 585	6 238	7 093	-
Dominican Republic	-	6 000	5 000	-	-	-
Egypt	50 000	-	-	-	-	-
France	315 126	213 220	252 193	250 545	-	-
Germany	-	1 028 807	1 093 502	1 092 373	1 161 595	-
Guinea	-	41 030	-	-	-	-
India	100 000	-	100 000	100 000	100 000	100 000
Indonesia	-	-	50 000	50 000	-	-
Iraq	-	-	-	-	150 000	-
Israel	3 750	3 000	3 426	-	-	-
Italy	118 906	-	-	-	-	-
Japan	31 458	28 312	30 011	23 533	22 690	48 940
Kazakhstan	-	-	-	20 000	-	-
Kenya	100 000	100 000	100 000	100 000	200 000	-
Kiribati	50 000	-	-	-	-	-
Madagascar	-	-	-	-	20 000	-
Malawi	10 000	-	-	7 762	-	-
Malaysia	-	1 000 000	200 000	-	-	-
Mali	10 012	-	-	-	-	-
Mauritius	25 000	-	75 000	50 000	50 000	-
Mexico	500 000	50 000	-	-	-	-
Morocco	-	-	-	-	50 000	-
Mozambique	-	-	-	5 473	10 000	-
Namibia	150 000	-	150 000	150 000	150 000	-
Pakistan	5 992	5 843	5 824	5 872	5 920	5 912
Peru	-	-	-	-	5 473	5 630
Philippines	50 000	50 000	50 000	100 000	100 000	-
Portugal	25 000	-	125 000	20 986	35 294	-

<i>Contributor</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026^a</i>
Republic of Korea	84 066	70 033	76 405	71 709	69 244	-
Rwanda	10 000	-	-	-	10 000	-
Saudi Arabia	-	-	-	1 000 000	500 000	-
Senegal	-	-	-	13 104	-	-
Singapore	-	30 000	30 000	-	60 000	-
Slovakia	-	-	53 706	-	-	-
Somalia	-	2 500	2 500	-	-	-
South Africa	160 000	160 000	160 000	160 000	160 000	-
Spain	113 507	52 975	194 229	191 466	195 095	-
Sri Lanka	25 000	-	-	-	-	-
Tanzania	50 000	-	-	9 803	-	-
Thailand	-	-	-	20 000	-	-
Togo	-	-	-	-	10 000	-
Tonga	-	-	-	150 000	-	-
Tunisia	-	-	50 000	-	-	-
Türkiye	200 000	-	-	-	-	-
United States of America	812 997	700 000	600 000	1 500 000	-	-
Zimbabwe	-	-	8 002	-	50 000	-
Total	3 420 225	7 332 555	4 433 572	5 787 861	3 806 108	160 482

^a As at 31 March 2026.

^b Contributions from some contributors have been adjusted as per donor specifications.

Annex III

Status of earmarked voluntary contributions as at 31 March 2026

(Thousands of United States dollars)

<i>Contributor</i>	<i>Region^a</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Total</i>
Almashoura Al-Safiya for Investment	Asia-Pacific States	-	446.9	446.9
Alwaleed Philanthropies	Asia-Pacific States	-	1 500.0	1 500.0
Canada Mortgage Housing Corporation	Western European and other States	337.8	-	337.8
C40 Cities Climate Leadership Group Inc.	Global	70.0	-	70.0
China	Asia-Pacific States	-	1 950.0	1 950.0
China Construction Third Engineering Bureau South China Group Co Ltd	Asia-Pacific States	-	376.5	376.5
Colombia	Latin American and Caribbean States	-	-	-
European Union	Global	598.6	5 958.3	6 556.9
Germany	Western European and other States	4 373.0	-	4 373.0
Gobierno Del Pais Vasco	Western European and other States	809.2	-	809.2
Guangzhou Urban Planning and Design Survey Research Institute	Asia-Pacific States	-	100.0	100.0
Italy	Western European and other States	77.9	-	77.9
Japan	Asia-Pacific States	-	25 950.5	25 950.5
Konrad Adenauer Stiftung	Western European and other States	223.0	-	223.0
Municipio De Santo Andre	Latin American and Caribbean States	-	487.6	487.6
Netherlands	Western European and other States	337.9	11 595.4	11 933.3
Region Metropolitana Bogota-Cundinamarca	Latin American and Caribbean States	3.9	-	3.9
Spain	Western European and other States	755.4	582.4	1 337.8
Switzerland	Western European and other States	-	1 315.8	1 315.8
United Nations agencies	Global	132.7	2 629.1	3 013.1
Total		7 719.4	51 392.5	59 111.9

^a Regions are as defined by the General Assembly of the United Nations. (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.