



# Executive summary

The United Nations (UN) system plays a central role in delivering development and humanitarian assistance, managing over US\$68 billion in revenue in 2024 and operating in more than 160 countries. Given this scale, transparency is essential to support coordination, accountability, learning and effective use of resources. This brief reviews the transparency practices of 20 of the largest operational UN agencies, focusing exclusively on how consistently and effectively they publish financial and programme information in the International Aid Transparency Initiative (IATI) Standard. This international transparency standard enables comparability with other development and humanitarian finance. The research was carried out by Publish What You Fund, the global campaign for aid and development transparency, an independent organisation with more than a decade of experience assessing and promoting aid transparency.

The review finds that transparency infrastructure across the UN system is now largely established. 18 of the 20 agencies publish data in the IATI Standard, a majority report to the Organisation for Economic Cooperation and Development-Development Assistance Committee (OECD DAC) Creditor Reporting System, and most operate their own open data portals. This reflects broad alignment with international transparency norms and represents a significant portion of data on UN activities and financing.

On the other hand, transparency in practice still remains uneven. Less than half of the agencies reviewed publish IATI data on a regular monthly basis, limiting the usefulness of information for real-time coordination and oversight. Organisational transparency is particularly weak: only a small number of agencies publish current organisation strategies or forward-looking budgets. While financial transaction data is more widely available, project-level budgets are often highly aggregated and rarely extend beyond short time horizons. Most gaps found in the data during the review relate to delivery chains and impact. Few agencies disclose sub-national locations or implementing partners, constraining visibility over where and with whom programmes are delivered. Results and evaluation data are scarce, with only a handful of agencies publishing regular results information, making it difficult to link funding to outcomes or assess effectiveness at scale. The findings show clear transparency differences between the agencies that have previously been assessed through the Aid Transparency Index<sup>1</sup> and those that have not.

This brief comes against a backdrop of heightened external scrutiny and financial uncertainty. The recent decision by the US to withdraw from or terminate funding for approximately 31 UN agencies,<sup>2</sup> including a number reviewed in this report, highlights the critical importance of transparent, high-quality financial and programme data. In this environment, transparent disclosure of resources and activities is essential for enabling Member States, donors, partner governments, and civil society to assess performance, manage risk, and maintain confidence in multilateral cooperation. Further, this challenge is becoming more acute as policy analysis and decision-making are increasingly shaped by AI-enabled tools that rely on structured, machine-readable information. Work that is not visible in data risks being overlooked altogether. Strengthening transparency is therefore not a technical exercise, but a prerequisite for a credible, effective, and trusted UN system.

The UN system now has a critical opportunity to re-affirm and strengthen its commitment to transparency. The UN80<sup>3</sup> reform process provides a timely platform to coordinate disclosure practices across agencies. A more structured, system-wide approach could reduce duplication, foster shared learning, and accelerate measurable improvements in transparency.

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1 <https://www.publishwhatyoufund.org/the-index/>

2 <https://news.un.org/en/story/2026/01/1166736>

3 <https://www.un.org/un80-initiative/en>

# UN transparency analysis

United Nations Agency	Open Data			Timeliness	Organisational Information			Financial Information		Project Attributes		Impact	
	Publish to IATI	Report to OECD DAC CRS	Publish to own open data portal	IATI publication frequency	Organisational strategy	Total organisational budget	Access to information policy	Project budgets	Transactions	Sub-national locations	Implementing partners	Results	Evaluations
United Nations Children's Fund (UNICEF)	Y	Y	Y	MONTHLY	Y	Y	Y	Y	Y	Y	Y	Y	N
United Nations Development Programme (UNDP)	Y	Y	Y	MONTHLY	Y	Y	Y	Y	Y	Y	Y	Y	Y
World Food Programme (WFP)	Y	Y	Y	MONTHLY	Y	Y	Y	Y	Y	Y	N	Y	Y
United Nations High Commissioner for Refugees (UNHCR)	Y	Y	Y	MONTHLY	Y	N	Y	Y	Y	N	N	Y	N
World Health Organization (WHO)	Y	Y	Y	QUARTERLY	Y	N	Y	PARTIAL	Y	Y	PARTIAL	N	N
Office for the Coordination of Humanitarian Affairs (UNOCHA)	Y	N	Y	MONTHLY	Y	Y	N	Y	Y	Y	N	Y	N
United Nations Population Fund (UNFPA)	Y	Y	Y	ANNUAL	N	N	Y	N	N	N	N	N	N
UN Women	Y	Y	Y	ANNUAL	N	N	N	N	Y	N	N	PARTIAL	N
International Organization for Migration (IOM)	Y	N	Y	QUARTERLY	N	N	N	Y	Y	Y	N	N	N
Food and Agriculture Organization (FAO)	Y	Y	Y	MONTHLY	N	N	N	N	Y	N	N	N	N
United Nations Office for Project Services (UNOPS)	Y	N	Y	MONTHLY	N	N	Y	N	N	N	N	N	N
United Nations Environment Programme (UNEP)	Y	Y	Y	MONTHLY	N	N	Y	Y	PARTIAL	N	Y	N	N
International Labour Organization (ILO)	Y	Y	Y	MONTHLY	N	N	Y	N	Y	N	PARTIAL	N	N
International Fund for Agricultural Development (IFAD)	Y	Y	Y	MONTHLY	N	N	Y	N	Y	N	N	N	N
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Y	N	Y	QUARTERLY	N	N	Y	Y	PARTIAL	N	N	N	N
United Nations Office on Drugs and Crime (UNODC)	N	N	Y	NO IATI	N	N	N	N	N	N	N	N	N
Joint United Nations Programme on HIV/AIDS (UNAIDS)	Y	Y	Y	ANNUAL	Y	Y	N	N	PARTIAL	N	N	N	N
United Nations Human Settlements Programme (UN-HABITAT)	Y	N	Y	< ANNUAL	N	N	N	PARTIAL	PARTIAL	N	N	N	N
United Nations Capital Development Fund (UNCDF)	Y	Y	Y	ANNUAL	N	N	Y	N	N	N	N	N	N
United Nations Office for Disaster Risk Reduction (UNDRR)	N	N	N	NO IATI	N	N	N	N	N	N	N	N	N

Appeared in historic versions of the Index pre-2026, and will appear in the 2026 edition

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