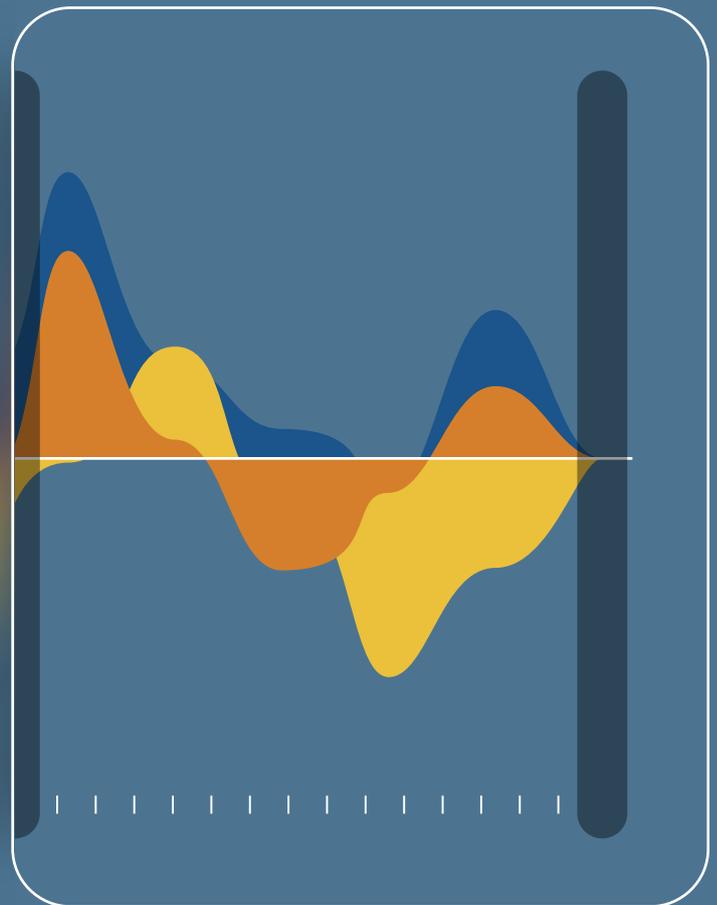
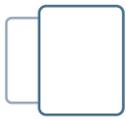


MAKING IMPACT VISIBLE: UN Transparency and the Global Data Landscape





WHO WE ARE

Publish What You Fund is the global campaign for aid and development transparency.

Launched in 2008, we envisage a world where aid and development information is transparent, available and used for effective decision-making, public accountability and lasting change for all citizens.

www.publishwhatyoufund.org

ACKNOWLEDGEMENTS

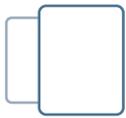
This report was researched and written by Henry Lewis, with contributions from Gary Forster and Sam Cavenett.

Design by Steve Green.

The views and contents expressed in the report are those of Publish What You Fund. This work was not funded by, nor the messages endorsed by Sida who have kindly provided a quote on page 7.

ABOUT THE RESEARCH SERIES

This is the first in a series of four **'Making Impact Visible'** reports that Publish What You Fund will publish over the course of the next year. Every two years, Publish What You Fund produces the Aid Transparency Index, which assesses the world's leading aid and development finance organisations and provides a detailed and granular analysis of their transparency. However, the universe of organisations involved in delivering aid and development is far broader than those that can be included within the Index itself. This series, therefore, provides an opportunity to examine transparency across four important groups of actors in the aid and development delivery chain: 1) UN agencies, 2) major philanthropies, 3) private aid contractors, and 4) non-traditional donors. Together, these reports will offer a consistent and comparable assessment of the quality, comprehensiveness, and timeliness of the information these organisations publish, helping stakeholders understand how visible their activities and impact are within the global development data landscape.

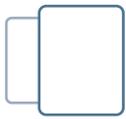


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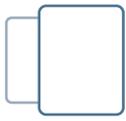
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Acronyms

CSO	Civil society organisation
FAO	Food and Agriculture Organization
FfD	Financing for Development
FfD4	Fourth International Conference on Financing for Development
IATI	International Aid Transparency Initiative
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
INGO	International non-governmental organisation
IOM	International Organization for Migration
NGO	Non-governmental organisation
OECD DAC CRS	Organisation for Economic Cooperation and Development-Development Assistance Committee Creditor Reporting System
UN	United Nations
UN Women	United Nations Programme for Gender Equality and the Empowerment of Women
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDRR	United Nations Office for Disaster Risk Reduction
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-HABITAT	United Nations Human Settlements Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNOCHA	Office for the Coordination of Humanitarian Affairs
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
WFP	World Food Programme
WHO	World Health Organization



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 Index¹ 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,² 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 UN80³ 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.

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

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

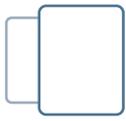
3 <https://www.un.org/un80-initiative/en>

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

Appeared in historic versions of the Index pre-2026



The UN system, transparency norms, and agency practice

The United Nations (UN) system has played a central role in shaping global norms on transparency in development and humanitarian cooperation. Over the past two decades, the UN system has contributed to international agreements that positioned transparency as fundamental to accountability, coordination, and development effectiveness, including the Accra Agenda for Action⁴ and the Busan Partnership for Effective Development Cooperation.⁵ More recently, through the Financing for Development (FfD) process, including the Fourth International Conference on Financing for Development (FfD4),⁶ the UN System has continued to promote transparency as an enabler of sustainable financing and trust in multilateral institutions.

While the UN system has helped establish these global norms, transparency practices across UN agencies remain uneven. Many agencies have adopted international reporting standards such as the International Aid Transparency Initiative (IATI) Standard and the OECD DAC Creditor Reporting System (CRS), developed agency-level open data portals, and expanded disclosure of financial and programme information. However, the quality, consistency, and usability of this information vary considerably across agencies.

Transparency across UN agencies is critical given the scale of resources they manage and the complex contexts in which they operate. In 2024 alone, the UN system collectively managed revenues of over US\$68 billion,⁷ with UN programmes in 162 countries.⁸ Transparent, accessible, and timely information enables Member States, donors, and partners to assess performance, manage risk, and coordinate more effectively. It also supports partner governments, civil society, and affected communities to engage with and scrutinise UN-supported activities. This importance is heightened amid ongoing financing constraints and growing pressure on UN agencies to demonstrate value for money. In this context, there is an opportunity for transparency to be used as a pillar of development effectiveness, effective coordination, and to emphasise the credibility of the UN system.

The UN system now has a critical opportunity to re-affirm and strengthen its commitment to transparency. The UN80⁹ 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.

4 https://www.oecd.org/en/publications/2008/09/accra-agenda-for-action_g1g1294b.html

5 https://www.oecd.org/en/publications/busan-partnership-for-effective-development-co-operation_54de7baa-en.html

6 <https://financing.desa.un.org/ffd4>

7 <https://unsceb.org/fs-revenue>

8 <https://unsdg.un.org/about/how-we-work>

9 <https://www.un.org/un80-initiative/en/news/what-un80-initiative>

BOX 1: PERSPECTIVE FROM A UN SYSTEM DONOR

“In 2025, Sida took an important step to increase transparency in development cooperation when we started requiring partners to publish to the IATI Standard. Partners publishing to the IATI standard is necessary to understand the full delivery chain in development cooperation. Local partners are still largely invisible. By expanding IATI publishing to partners, we will get a better overview of who is doing what and where. This will support coordination, learning, accountability and informed decision making.

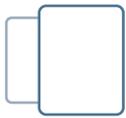
Both for the global community at large and for Sida as a funding partner, it is particularly important that multilateral organizations publish high quality data on a regular basis. In 2025, well over 50% of Sida’s agreement partners in Swedish development cooperation were multilateral organizations. This report on transparency within multilaterals is highly valuable for Sida in our ongoing dialogue with partners. Several multilaterals are at the forefront of transparency, while others are lagging behind. We will continue to explore how Sida, as a funding partner, can encourage more frequent updates, disaggregated project level budgets, and the disclosure of implementing partners.”

INGRID RYDELL, HEAD OF THE DATA, STATISTICS AND ANALYTICS UNIT, SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION AGENCY (SIDA)

Overview of research

This research was carried out by Publish What You Fund, an independent organisation with more than a decade of experience assessing and promoting aid transparency. Publish What You Fund produces the Aid Transparency Index, the leading independent assessment of transparency among major development and humanitarian organisations. Through the Aid Transparency Index, we have developed a robust, comparable methodology for assessing how organisations publish financial and programme data to IATI, and previously assessed the transparency of several UN agencies, including United Nations Development Programme (UNDP), United Nations Children’s Fund (UNICEF), United Nations High Commissioner for Refugees (UNHCR), United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA), World Food Programme (WFP), and World Health Organization (WHO) (see Box 2 for more information). This experience positions us well to undertake a focused and credible review of transparency practices across the UN system.

The purpose of this research is to provide a targeted assessment of how consistently and effectively UN agencies publish financial and programme information, at a time of increasing funding pressure and heightened scrutiny of multilateral performance. While we recognise that UN agencies differ in terms of mandate, structure, governance, and strategic focus, we wanted to apply a consistent analytical framework in order to generate insights that can support improved transparency across the UN system. As such, rather than producing a ranking, the analysis is intended as a diagnostic exercise, highlighting areas of relative strength and identifying where transparency practices could be strengthened to better support accountability, coordination, and development effectiveness.



The review focuses on 20 of the largest operational UN agencies (see Table 1), selected based on their 2024 income. Departments, research and training entities, and regional commissions were excluded to ensure comparability between organisations with active programmes and projects. For each agency, a sample of data published to IATI was reviewed across four dimensions and nine indicators:

- Organisational information – organisation strategy, total organisation budget, and Access to Information policies
- Financial information – project budgets and transactions
- Project attributes – sub-national locations and implementing partners
- Impact – results and evaluations

Table 1: The 20 UN agencies reviewed

United Nations agency	Acronym
Food and Agriculture Organization	FAO
International Fund for Agricultural Development	IFAD
International Labour Organization	ILO
International Organization for Migration	IOM
Joint United Nations Programme on HIV/AIDS	UNAIDS
UN Women	UN Women
United Nations Capital Development Fund	UNCDF
United Nations Children’s Fund	UNICEF
United Nations Development Programme	UNDP
United Nations Educational, Scientific and Cultural Organization	UNESCO
United Nations Environment Programme	UNEP
United Nations High Commissioner for Refugees	UNHCR
United Nations Human Settlements Programme	UN-HABITAT
United Nations Office for Disaster Risk Reduction	UNDRR
United Nations Office for Project Services	UNOPS
United Nations Office for the Coordination of Humanitarian Affairs	UN OCHA
United Nations Office on Drugs and Crime	UNODC
United Nations Population Fund	UNFPA
World Food Programme	WFP
World Health Organization	WHO

The assessment was conducted in December 2025. While it surveys high-level participation in other transparency mechanisms (OECD DAC CRS and agency-owned open data portals) the assessment specifically draws on agencies' IATI organisational and activity files,¹⁰ supplemented by analysis of Access to Information policies and reporting frequency.¹¹ This approach was taken deliberately to assess the quality, completeness, and usability of open data published to IATI. This international transparency standard enables comparability with other development and humanitarian finance, and makes it easier for governments, CSOs and citizens to get a complete picture of the funding coming into their country.

Findings are presented using a traffic-light system to illustrate relative performance. Green indicates information that is consistently available and published, while amber indicates inconsistent publication, and red is the absence of information.¹² This approach enables a clear, accessible comparison across agencies without producing an overall ranking.

The analysis complements the Aid Transparency Index by applying a streamlined version of its approach to a wider group of UN agencies. It also reflects the position that while reporting to systems such as the OECD DAC CRS provides important, standardised data, CRS reporting is largely retrospective and annual. IATI uniquely enables more timely, granular, and forward-looking disclosure, including planned budgets, future activities, and linked documentation such as strategies, budgets, and evaluations. As such, this review places particular emphasis on IATI as a critical tool for supporting coordination, accountability, and effective development and humanitarian action.

Box 2: UN agencies and the Aid Transparency Index

The Aid Transparency Index is the only independent, comparative assessment of the transparency of the world's leading aid and development organisations. It has been running for more than 15 years and is widely recognised as a process that helps development agencies improve the quality, timeliness, and completeness of the information they publish about their activities, spending, and results. By assessing organisations against a consistent set of indicators, the Index has played a significant role in shaping expectations and norms around transparency across the aid and development system.

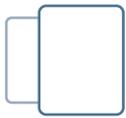
Historically, a limited number of UN agencies have participated in the Aid Transparency Index. Of the UN organisations included in this assessment, only six have previously been assessed through an Aid Transparency Index process, with the most recent assessment taking place in 2024.

Since then, the Aid Transparency Index has transitioned to a paid-for transparency accreditation model, under which organisations can actively sign up to participate in the accreditation service and subject themselves to independent assessment and scrutiny. At the time of producing this report, only two UN agencies, UNICEF and UNDP, have signed up to participate in the 2026 Aid Transparency Index. The findings in this report indicate clear differences in transparency performance between UN agencies, particularly between those that have previously been assessed through the Aid Transparency Index process and those that have not.

¹⁰ Whilst this research focuses specifically on IATI data, we do acknowledge that agencies may publish additional data through their own channels or other global systems such as UN OCHA's Financial Tracking System (FTS).

¹¹ The publishing frequency for each agency was taken from IATI's timeliness dashboard found [here](#).

¹² Consistent publication is where the majority of samples include data on the assessed indicators. Inconsistent is where the information is only present for a small number of the samples. No data is where no information is available for the indicators in any of the samples.



Current transparency practices of UN agencies

INTERNATIONAL TRANSPARENCY STANDARDS AND REPORTING SYSTEMS

Transparency practices across the majority of UN agencies are now well established. It was encouraging to find that, as summarised in Table 2, of the 20 agencies reviewed, 18 are publishing financial and programme data in the IATI Standard. In addition, 13 out of the 20 agencies report to the OECD DAC CRS, while 19 operate and manage their own open data portals. This is all helping to provide a more comprehensive view of global development and humanitarian aid being delivered through the multilateral system.

The United Nations Office for Disaster Risk Reduction (UNDRR) and the United Nations Office on Drugs and Crime were the only agencies reviewed that did not have any IATI publication and did not report to the OECD DAC CRS. UNDRR was also the only agency that did not have a dedicated agency-owned data portal.

Table 2: Use of open data standards and systems across the 20 UN agencies reviewed

United Nations agency	IATI publication	OECD DAC CRS reporting	Agency data portal
FAO	Y	Y	Y
IFAD	Y	Y	Y
ILO	Y	Y	Y
IOM	Y	N	Y
UNAIDS	Y	Y	Y
UNCDF	Y	Y	Y
UNDP	Y	Y	Y
UNDRR	N	N	N
UNEP	Y	Y	Y
UNESCO	Y	N	Y
UNFPA	Y	Y	Y
UN-HABITAT	Y	N	Y
UNHCR	Y	Y	Y
UNICEF	Y	Y	Y
UN OCHA	Y	N	Y
UNODC	N	N	Y
UNOPS	Y	N	Y
UN Women	Y	Y	Y
WFP	Y	Y	Y
WHO	Y	Y	Y

FREQUENCY OF IATI PUBLICATION

While nearly all the agencies reviewed are publishing to IATI, publication frequency varies significantly. As shown in Table 3, only half of the agencies publish data on a regular monthly basis. Given the important role the UN system plays, infrequent updates can limit the usefulness of published data, particularly for agencies operating in fast-changing contexts where funding flows and activities evolve rapidly. It also limits the ability of other stakeholders, such as donors, national governments, INGOs, and civil society, to monitor activities in near real-time, one of IATI’s key strengths.

Five agencies – Joint United Nations Programme on HIV/AIDS (UNAIDS), United Nations Capital Development Fund (UNCDF), United Nations Population Fund (UNFPA), United Nations Human Settlements Programme (UN-HABITAT), and UN Women – only publish data annually or less than annually, making it difficult to obtain a timely and comprehensive picture of their operations and activities.

Table 3: The frequency of IATI publication across the 20 reviewed UN agencies

United Nations agency	IATI publication frequency
WFP	MONTHLY
UNICEF	MONTHLY
UNDP	MONTHLY
FAO	MONTHLY
UNOPS	MONTHLY
UNEP	MONTHLY
ILO	MONTHLY
IFAD	MONTHLY
UN OCHA	MONTHLY
UNHCR	MONTHLY
UNESCO	QUARTERLY
IOM	QUARTERLY
WHO	QUARTERLY
UNAIDS	ANNUAL
UNCDF	ANNUAL
UNFPA	ANNUAL
UN Women	ANNUAL
UN-HABITAT	< ANNUAL
UNDRR	NO IATI
UNODC	NO IATI

ORGANISATIONAL TRANSPARENCY

Organisational documents such as strategies and forward-looking organisation budgets help those that work with the UN plan their activities, prioritise focus areas and sectors, and coordinate funding. This review found that organisational transparency remains uneven across the 20 agencies. As detailed in Table 4, only seven agencies published a forward-looking strategy document in their IATI organisational file.

Similarly, only five agencies (UNAIDS, UNDP, UNICEF, UNOCHA, and WFP) published forward-looking organisation budgets in IATI. While a small number published budgets extending up to the end of 2025, most of the agencies published outdated budget information or no organisation budget at all.

Access to Information policies can provide useful insight into aid transparency commitments an agency has made. It was reassuring to find that nearly two-thirds of agencies had a publicly available Access to Information or Information Disclosure policy on their website. However, eight agencies (FAO, IOM, UNAIDS, UNDRR, UN-HABITAT, UN OCHA, UNODC, and UN Women) did not have Access to Information policies available, suggesting that transparency might not yet be systematically embedded.

Table 4: Organisational transparency of the 20 UN agencies reviewed

United Nations agency	Organisation strategy	Total organisation budget	Access to information policy
FAO	N	N	N
IFAD	N	N	Y
ILO	N	N	Y
IOM	N	N	N
UNAIDS	Y	Y	N
UNCDF	N	N	Y
UNDP	Y	Y	Y
UNDRR	N	N	N
UNEP	N	N	Y
UNESCO	N	N	Y
UNFPA	N	N	Y
UN-HABITAT	N	N	N
UNHCR	Y	N	Y
UNICEF	Y	Y	Y
UN OCHA	Y	Y	N
UNODC	N	N	N
UNOPS	N	N	Y
UN Women	N	N	N
WFP	Y	Y	Y
WHO	Y	N	Y

UNDP, UNICEF, and WFP were the only three agencies that publish all the organisational information reviewed. Seven published no organisation strategy or budget information while another six agencies (Food and Agriculture Organization (FAO), International Organization for Migration (IOM), UNDRR, UN-HABITAT, UNODC, and UN Women) published no organisation strategy or budget in their IATI organisational file and had no access to information policy document on their website. Of the remaining four, UNHCR and WHO were only missing an organisation budget while UNAIDS and UNOCHA were only missing an Access to Information policy.

FINANCIAL TRANSPARENCY

Across all the indicators reviewed, performance was strongest in the publication of financial transactions. As illustrated in Table 5, just over half of the agencies published up-to-date transaction data. However, four agencies (UNAIDS, UNEP, UNESCO, and UN-HABITAT) published transaction data inconsistently by only having one type of transaction available and only on an annual basis. Five agencies (UNCDF, UNDRR, UNFPA, UNODC, and United Nations Office for Project Services (UNOPS)) published no transaction data at all, significantly limiting financial traceability.

Table 5: Financial transparency of the 20 UN agencies reviewed

United Nations agency	Project budgets	Transactions
FAO	N	Y
IFAD	N	Y
ILO	N	Y
IOM	Y	Y
UNAIDS	N	PARTIAL
UNCDF	N	N
UNDP	Y	Y
UNDRR	N	N
UNEP	Y	PARTIAL
UNESCO	Y	PARTIAL
UNFPA	N	N
UN-HABITAT	PARTIAL	PARTIAL
UNHCR	Y	Y
UNICEF	Y	Y
UN OCHA	Y	Y
UNODC	N	N
UNOPS	N	N
UN Women	N	Y
WFP	Y	Y
WHO	PARTIAL	Y

Further, project budgets were notably weak with less than half the agencies publishing any forward-looking project budget information beyond the end of 2025. Where forward-looking budgets were published, these were mainly only 1-year forward-looking and were mainly aggregated, offering limited insight into how funds would be allocated. Only one agency (WFP) published links to detailed, up-to-date line-item budget documents.

Based on discussions held during the course of this research, several agencies noted that internal budgeting cycles and approval processes can limit their ability to publish forward-looking financial information. In some cases, budgets are finalised on an annual basis or subject to late-stage revisions, meaning multi-year projections are not always available in a form that can be disclosed through IATI. While these procedural constraints are understandable, they nonetheless act as a barrier to the publication of forward-looking, activity-level budget data. As a result, external stakeholders often lack visibility over planned allocations beyond the immediate budget cycle, constraining planning, coordination, and predictability.

PROJECT ATTRIBUTES

Disclosure of project attributes such as activity locations and implementing partners was limited. As shown in Table 6, only six agencies consistently published sub-national locations (IOM, UNDP, UNICEF, UN OCHA, WFP, and WHO), constraining the ability of stakeholders to understand where activities are taking place. Most of the agencies did not publish any location narrative, although some included partial sub-national location information in activity titles or descriptions, meaning that this information could be provided in the location fields on IATI. While it is important to acknowledge that UN agencies often work at the national level, where feasible in these cases, they should be encouraged to still publish location information.

Table 6: Publication of data on project attributes by the 20 UN agencies reviewed

United Nations agency	Sub-national locations	Implementing partners
FAO	N	N
IFAD	N	N
ILO	N	PARTIAL
IOM	Y	N
UNAIDS	N	N
UNCDF	N	N
UNDP	Y	Y
UNDRR	N	N
UNEP	N	Y
UNESCO	N	N
UNFPA	N	N
UN-HABITAT	N	N
UNHCR	N	N
UNICEF	Y	Y
UN OCHA	Y	N
UNODC	N	N
UNOPS	N	N
UN Women	N	N
WFP	Y	N
WHO	Y	PARTIAL

Information on implementing partners was particularly scarce. While most agencies listed themselves as implementing partners, only three – UNDP, United Nations Environment Programme (UNEP) and UNICEF - published the names of additional implementing partners. Although UN agencies often act as implementers themselves, they frequently work with national governments, international NGOs, and national civil society organisations to deliver programmes. The limited disclosure of these partnerships restricts visibility along delivery chains, complicates the understanding of responsibilities, and constrains assessment of agencies' commitments to localisation (see Box 3) and partnership-based delivery.

Across the two indicators, only UNDP and UNICEF published both sub-national locations and the names of implementing partners.

Box 3: Importance of publishing implementing partners to support localisation

Released in May 2025, the World Food Programme (WFP) [Localization Policy](#) defines its strategic approach to strengthening localisation, with the aim of delivering assistance more effectively and efficiently while supporting sustainable solutions by placing local and national actors at the centre of its programmes, activities, and ways of working. In the policy, WFP characterises localisation as:

“A process that shifts the way that WFP’s humanitarian and development work is designed, delivered and funded to better support locally led efforts that are responsive to the unique needs and priorities of affected people.”

While it is encouraging to see this commitment to localisation, this review found that WFP does not publish the names of implementing partners, making it challenging to understand who it is partnering with and to appraise any progress on this policy.

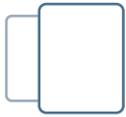
IMPACT

The weakest area of transparency was impact and results. As summarised in Table 7, despite their role as major implementers for bilateral donors, most UN agencies reviewed do not publish regular, up to date results information in their IATI data. Only five agencies (UNDP, UNHCR, UNICEF, UNOCHA, and WFP) published yearly results data, while only two (UNDP and WFP) published any evaluation or review documents.

Table 7: Publication of impact data by the 20 UN agencies reviewed

United Nations agency	Results	Reviews
FAO	N	N
IFAD	N	N
ILO	N	N
IOM	N	N
UNAIDS	N	N
UNCDF	N	N
UNDP	Y	Y
UNDRR	N	N
UNEP	N	N
UNESCO	N	N
UNFPA	N	N
UN-HABITAT	N	N
UNHCR	Y	N
UNICEF	Y	N
UN OCHA	Y	N
UNODC	N	N
UNOPS	N	N
UN Women	PARTIAL	N
WFP	Y	Y
WHO	N	N

The absence of systematic results reporting significantly limits the ability of stakeholders to assess the effectiveness of programmes delivered by these UN agencies, learn from experience, or link funding to outcomes.



Conclusion

While most UN agencies now publish data to international transparency standards, transparency in practice remains uneven. Nearly all 20 agencies reviewed publish to IATI, signalling broad alignment, but persistent weaknesses in data quality, timeliness, and completeness limit the extent to which publication supports accountability, coordination, and learning. However, the findings also indicate clear differences in transparency between UN agencies, particularly those that have previously been assessed through Publish What You Fund's Aid Transparency Index¹³ process and those that have not.

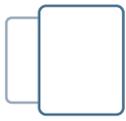
The most significant gaps concern forward-looking information, results and impact, and delivery chains. Few agencies publish current organisation strategies or budgets; project-level budgets are often highly aggregated; and results and evaluation data are rarely disclosed. Limited publication of sub-national locations and implementing partners further obscures how activities are delivered, constraining coordination, localisation, and accountability.

These gaps are consequential. UN agencies collectively manage tens of billions of dollars each year, often in fragile and rapidly evolving contexts where timely, reliable information is critical. Infrequent updates and incomplete disclosure weaken the ability of Member States, donors, partner governments, and civil society to align resources and respond effectively.

In the context of fiscal constraint, transparency is not a technical add-on but a core enabler of effectiveness and credibility. Improving reporting frequency, strengthening forward-looking disclosure, and systematically publishing results, locations, and partners would materially enhance value for money, coordination, and trust in the UN system. Without sustained progress, the UN risks falling short of the transparency standards it has helped to advance globally.

It became clear during engagement calls with the UN agencies included in this report that UN80 presents a valuable opportunity to support greater harmonisation and coordination of transparency practices across the UN system. Agencies noted that a more structured approach to collaboration could help drive improvements in disclosure, reduce duplication of effort, and encourage shared learning on common challenges. Several stakeholders suggested that the UN Chief Executives Board (UNCEB) could play an expanded role by convening a cross-agency working group on transparency, bringing together relevant focal points from individual agencies and facilitating regular exchange on good practice and technical solutions.

¹³ <https://www.publishwhatyoufund.org/the-index/>



Key Recommendations

1. Re-affirm high-level commitment to transparency amid fiscal pressure and reform:

Senior leadership across UN agencies should publicly re-affirm and operationalise their commitment to transparency, particularly in the context of ongoing UN80 reform and increasing financial pressures. As agencies face tightening budgets and declining contributions from key donors, maintaining strong transparency practices is essential to safeguarding trust, supporting accountability, and demonstrating value for money. Strengthened transparency should be treated as a strategic priority, underpinning efforts to enhance the long-term effectiveness, impact, and credibility of UN supported development and humanitarian assistance.

2. Strengthen forward-looking organisation and project-level disclosure:

Agencies should systematically publish current organisation strategies, forward-looking budgets, and disaggregated project-level budgets through IATI. The absence of up-to-date strategic and financial planning information constrains partners' ability to plan, align resources, and assess value for money.

3. Systematise the publication of results and evaluation information:

Agencies should prioritise the regular publication of results, outcome indicators, and evaluation documents alongside financial and activity data. The current lack of results and impact information limits learning and prevents stakeholders from linking funding to outcomes. Embedding results reporting within existing transparency systems such as IATI would strengthen performance assessment, support evidence-based decision-making, and reinforce trust in UN delivery.

4. Increase transparency of delivery chains to support localisation and accountability:

UN agencies should consistently disclose implementing partners and sub-national locations for activities where feasible and safe to do so. Limited visibility beyond the UN itself obscures delivery chains, complicates understanding of responsibilities, and undermines assessment of localisation commitments. Publishing partner information would support more meaningful accountability, enable analysis of partnership models, and allow progress on localisation to be tracked against stated policy commitments.

GET IN TOUCH

If you would like to discuss any aspect of the work of Publish What You Fund, please get in touch with us:

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