IDOS DISCUSSION PAPER 5/2024

Universality in action: Why and how United Nations development work should engage with high-income countries

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Bonn 2024

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Published with financial support from the Federal Ministry for Economic Cooperation and Development (BMZ), based on a resolution of the German Bundestag.

Suggested citation:
Baumann, M.-O., & Haug, S. (2024). *Universality in action: why and how United Nations development work should engage with high-income countries* (IDOS Discussion Paper 5/2024). Bonn: German Institute of Development and Sustainability (IDOS). https://doi.org/10.23661/idp5.2024

IDOS Discussion Paper / German Institute of Development and Sustainability (IDOS) gGmbH
ISSN 2751-4439 (Print)
ISSN 2751-4447 (Online)
ISBN 978-3-96021-230-0 (Print)
DOI: https://doi.org/10.23661/idp5.2024

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https://www.idos-research.de

Printed on eco-friendly, certified paper.

Acknowledgements

We would like to thank colleagues and interviewees from the United Nations (UN) Secretariat, the UN Development Programme, UN Women, UN Women's National Committee in Germany, and the UN in Uruguay for sharing insights into their thinking about the (potential) contours of UN development work.

We are grateful to Marianne Beisheim, Anita Breuer, Niels Keijzer, Stephan Klingebiel, Adolf Kloke-Lesch, Detlef Palm, Silke Weinlich and participants at the 2023 conference of the Academic Council on the United Nations System (ACUNS) for their feedback on earlier drafts of this paper. We also thank Leonie Christel, Orel Scheinin and Franziska Schweitzer from the University of Groningen for having supported us with the first steps of this project in 2022.

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Abbreviations

HLPF	High-Level Political Forum on Sustainable Development
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
SDG	Sustainable Development Goals
UN	United Nations
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFPA	United Nations Population Fund
UNGA	United Nations General Assembly
UNICEF	United Nations Children’s Fund
WFP	World Food Programme
WHO	World Health Organization

Executive summary

> "This is an Agenda of unprecedented scope and significance. It is accepted by all countries and is applicable to all […]. These are universal goals and targets which involve the entire world, developed and developing countries alike."
>
> United Nations (2015, para 5)

This Discussion Paper makes the case for universalising United Nations (UN) development work. So far, the UN development pillar has largely remained wedded to a 20th-century approach to development cooperation that centres on two groups of states and a one-way relationship between them: rich countries provide support to poor countries. This means that a small group of "developed" countries provide funding to UN development entities, which support "developing" countries with their domestic development processes. However, the proliferation of global challenges, the increasing level of transnational interdependence, and the partial dissolution and reconfiguration of North–South dichotomies point to the need for a new rationale for international cooperation. Development-related challenges do not cease with a country's graduation to high-income status, and taming the externalities of high-income societies requires comprehensive global action.

Against this backdrop, we argue that the UN has an important role to play in promoting sustainable development across *all* member states, including in high-income countries. As outlined by the 2030 Agenda, the Sustainable Development Goals (SDGs) are universal as they apply to all countries, irrespective of income status. As a multilateral organisation with quasi-universal reach, the UN cannot afford to ignore development processes in high-income countries if it wants to contribute to successful cross-border cooperation and strengthen the UN as a central node through which member states can effectively address global sustainability challenges.

We first review how the UN development pillar has (not) adjusted to the principle of universality promoted by the 2030 Agenda. We show that UN mandates and allocation patterns remain almost exclusively focused on low- and middle-income countries, still following a traditional understanding of Official Development Assistance (ODA) as a North–South transfer of resources. In line with an emerging paradigm of global sustainable development, we suggest that universalising the UN's sustainable development function would contribute to common challenges being dealt with more effectively. Such a universal approach to multilateral cooperation for development requires the UN to provide intergovernmental spaces in which states can meet on an equal footing, to monitor challenges and facilitate solutions across all member states, and to lead the way towards forms of global knowledge production where analysis and learning are not restricted by artificial North–South boundaries.

Based on this general case, we provide six suggestions on what a universal UN sustainable development function could look like in practice.

1) The UN Secretariat should play a greater coordination and leadership role in sustainable development, similar to its role in the UN's human rights and peace and security pillars. It should provide support for intergovernmental platforms, substantive monitoring across all member states and revamped global advocacy functions.

2) The UN's intergovernmental processes for sustainable development that are required for a more universal function, such as the High-Level Political Forum, should shift their focus from repetitive and technical agendas to the more political function of debating policies and collective priorities.

3) At the country level, UN engagement with high-income countries should centre on policy advice and advocacy, providing international perspectives and expertise for decision-makers and public debates. Optionally, operational work could target specific concerns but would remain limited overall.

4) There should be a small UN country presence in each member state, irrespective of income levels. The UN development system needs to be immersed in national contexts in order to provide sound policy advice and advocacy everywhere, and this country-level work – across all member states – should be overseen by UN executive boards.

5) The UN should be able to work across North–South divisions with greater ease, and with a focus on issue-based solutions. Cross-border programmes – partly inspired by South–South cooperation – would allow UN entities to provide more targeted and relevant support to member states.

6) UN funding modalities for development work should be adjusted. While the overall costs of engaging with high-income countries would be limited and supported by voluntary contributions, the regular budget should be used to fund headquarters-based functions and small offices in member states.

The case for UN sustainable development engagement with high-income countries is of broader relevance for current debates about the need to adjust global governance institutions to the realities of the 21st century. More “effective multilateralism”, as postulated by current UN reform processes, requires more inclusive forms of cooperation that move beyond entrenched North–South dichotomies. And while the analysis presented here is focused on rethinking UN development engagement with high-income countries, it also invites reflections about how the UN should engage with the growing number of middle-income countries for which traditional development support plays an increasingly marginal role. Overall, universalising the UN development pillar means fundamentally reviewing established approaches, and holds the promise of making the UN a more meaningful multilateral organisation.

1 Introduction: universality as necessity

Imagine UN Women, the United Nations (UN) entity dedicated to gender equality, advising the German government on how to overcome the persistent gender gap in the country's private sector. Imagine a representative of the UN Environment Programme (UNEP) appearing as an expert at a British parliamentary hearing before joining a BBC talk show to discuss how consumption patterns in the United Kingdom negatively affect other countries' ability to prosper. Imagine, more generally, a UN that focuses its development activities not just on "developing" countries, but also engages with high-income countries, making them part of the collective problem solving for sustainable development at national and global levels.

UN development work has long followed a binary logic: wealthy countries provide funding so that UN entities can support poor(er) countries with their national development efforts. This binary logic has always been at odds with the foundations of a universal multilateral organisation where sovereign member states meet as equals, and where (most) rules and standards apply to all. While the one-sided focus on "developing countries" followed the logic of development cooperation supporting those worse off, the world has changed considerably over the last decades. The emergence of truly global challenges, an unprecedented level of global interdependence, and increasingly blurred boundaries between North and South require a new rationale for the UN's role in sustainable development. These new complexities "leave […] untenable any notion of development being simply about developing countries (the poor South)," and they make it "increasingly inadequate and inappropriate to stick to a cooperation architecture that separates countries and actors instead of bringing them together as equals working and (re)searching for the global common good" (Kloke-Lesch, 2021, p. 151).

The UN has made some – but overall insufficient – adjustments to this new reality. At the policy level, the 2030 Agenda adopted in 2015 has introduced universality as a key principle of sustainable development. In line with a multilateral understanding of universality – meaning that standards, goals or responsibilities apply to all member states – the Agenda states unambiguously that the 17 Sustainable Development Goals (SDGs) "involve the entire world, developed and developing countries alike" (UNGA [United Nations General Asembly], 2015, para 5; see Long, 2015). Yet, politically and institutionally, the UN's development pillar still seems to be wedded to what has been described as the "old geography of international development" (Horner & Hulme, 2017, p. 349). The High-Level Political Forum on Sustainable Development – a UN platform for the inter-governmental follow-up on SDG implementation – has not lived up to expectations of becoming a space for joint discussions and mutual accountability (Beisheim & Fritzsche, 2022). UN entities' operational work has remained almost exclusively focused on "developing countries", a term still used widely in the General Assembly.[1] At a closer look, even the 2030 Agenda represents only a partial adjustment to universality, as its "means of implementation" remain skewed toward developing countries (Kloke-Lesch, 2021, pp. 137–139; Denk, 2021, pp. 146–151), largely reproducing the old North-South dichotomy.

It is against this two-fold backdrop of a new rationale for development cooperation and limited adjustments to date that we argue for a universal setup of UN development work, which in practical terms means a significant expansion of UN engagement with "developed" high-income

1 While UN Specialised Agencies have always had a universal mandate, the universal outlook pertains mostly to their normative functions, whereas their operational work has remained subject to the same focus on developing countries; see below.

countries to address sustainable development challenges.[2] Joining the "universalists", inside and beyond the UN, who argue for changing the parameters of UN development work (Jenks & Jones, 2013; UNDG [United Nations Development Group], 2016; Kloke-Lesch, 2021; Palm, 2020), our argument goes beyond demanding formal consistency with the universality principle of the 2030 Agenda and suggests that the broadening of UN engagement is not a luxury. We argue for universality as a necessity in terms of an effective global approach to tackling today's sustainable development concerns. As the world's foremost multilateral organisation, the UN needs to bring together all member states to solve problems within and across borders, nationally and globally. To that end, we question UN structures and practices that have emerged historically but no longer provide a convincing multilateral response to development-related challenges.

In practice, the reforms we suggest are of a limited nature, both institutionally and financially. High-income countries do not need resource-heavy UN support programmes. But considering and unpacking the case for UN development work with high-income countries has broader relevance. It invites a reflection about the current global governance system and the extent to which it matches the political realities of our time, including demands by Southern voices for better representation in global governance settings. It contributes to current UN debates about "Our Common Agenda" (UN, 2021) and more "effective multilateralism" (HLAB [High-Level Advisory Board on Effective Multilateralism], 2023), which require more constructive – and horizontal – relations among Southern and Northern member states. And as much as our paper focuses on high-income countries, the argument we advance also provides insights into how the UN is to engage with the increasing number of (upper) middle-income countries, where traditional development cooperation is reaching a dead end (Alonso et al., 2014).

The paper is structured as follows. We first discuss the status quo of UN support for sustainable development (Section 2). While UN development work largely remains attached to the old donor–recipient paradigm, we identify a limited number of processes and activities that break with the exclusive focus on developing countries.[3] We then outline the rationale for the UN's engagement with high-income countries in the field of sustainable development (Section 3) and, based on that, provide six suggestions of what this more universal approach to multilateral development work could look like in practice (Section 4).

2 The terms "developing" and "developed" country are the most precise for our argument that the UN should focus not only on the former, but also the latter. However, these terms have come under attack for reproducing problematic binaries. In this paper, we therefore use "high-income countries" to refer to those member states currently described as "developed". This does not include a few "developing" high-income countries from the Group of 77, such as Uruguay and Saudi Arabia, in which the UN still has a development presence.

3 We examine three UN entities – the UN Development Programme (UNDP), the UN Children's Fund (UNICEF) and UN Women – that cover different thematic and operational approaches to UN development support. Each of these three entities also has a primary focus on development, in contrast to other UN entities in the UN development system – such as the World Food Programme – that have a stronger focus on humanitarian concerns.

2 The status quo of UN development work: a persistent focus on “developing” countries

There is no single indicator capturing the extent to which UN development work can be referred to as “universal”. The UN development pillar is a complex, multi-layered, and not necessarily consistent, set of organisational structures. Its formal rules and institutions stem from historically idiosyncratic practices and reflect various logics and member state concerns. In order to gauge – in somewhat general terms – the status quo of the UN development pillar from a universality perspective, we therefore examine changes introduced in line with the 2030 Agenda, review the mandates and rules that govern UN development entities, and explore the UN’s current (limited) development engagement with high-income countries. The overall finding is that practices of UN development entities are characterised by an almost exclusive and seemingly uncontested focus on developing countries, thus perpetuating the “normative, geographical, and institutional patterns inherited from the pre-2015 world” (Kloke-Lesch, 2021, p. 150). At the same time, we highlight noteworthy exceptions that may hold clues to what a UN development function in countries across all income categories could look like.

2.1 Limited institutional adjustments to universality

The universality principle in the 2030 Agenda has so far led to some – limited – changes in UN structures dedicated to sustainable development. The most notable institutional innovation linking universality aspirations to the UN’s sustainable development work has been the High-Level Political Forum on Sustainable Development (HLPF). Set up under the UN Economic and Social Council (ECOSOC) in 2012, the HLPF was repositioned in 2015 as the “central United Nations platform for the follow-up and review of the 2030 Agenda for Sustainable Development” (HLPF, n.d.). All member states are expected to engage in Voluntary National Reviews that capture national performance with regard to SDG implementation, establishing an element of mutual accountability through presentations and discussions at the HLPF. Yet, observers agree that the HLPF has not lived up to expectations. Member state presentations of Voluntary National Reviews are often shallow and essentially about “showcasing” (Beisheim, 2018), while a meaningful follow-up is missing. Annual thematic and SDG reviews at the HLPF have also not become the high-level political engagement with SDG progress they were initially intended to be. A UN review of the HLPF in 2020 and 2021, stirred by the perception of the HLPF’s failure as the world’s key platform on sustainable development, did not result in significant reforms. So far, the HLPF has had limited utility for member states’ problem-solving in the area of sustainable development, both domestically and internationally.

There have also been other attempts to integrate universality – or at least references to it – into UN development processes. As mandated by the 2030 Agenda, the UN has established a global indicator framework that is applied to all countries. Building on and extending this statistical work, the UN publishes a universal Sustainable Development Report every four years, though without country-specific information that could complement the Voluntary National Reviews at the HLFP. Through name changes, “sustainability” has been inserted in various titles and descriptions across the UN development pillar to reflect a more inclusive approach. The UN’s Financing for Development Report, for instance, appeared for the first time under the title Financing for *Sustainable* Development Report in 2019, and now also covers “at least to a certain extent” challenges of high-income countries in implementing the 2030 Agenda (Kloke-Lesch, 2021, p. 142). The UN Development Group, which currently comprises 37 UN entities, was renamed UN *Sustainable* Development Group in response to the 2030 Agenda, and its coordinating bureau was moved from the United Nations Development Programme (UNDP) to the UN Secretariat that represents the UN’s universal function. Programmatically, however, we

have not seen any substantial changes towards greater universality in UN development work (see below).

2.2 Mandates, funding allocation rules and geographic presence

The UN General Assembly has consistently affirmed that "the fundamental characteristics of the operational activities for development of the United Nations system should be, inter alia, their universal, voluntary and grant nature […] and that the operational activities for development are carried out for the benefit of programme countries" (UNGA [United Nations General Assembly], 2020). Since at least the late 1980s, this sentence has remained virtually unchanged across resolutions. While the meaning behind the "universal nature" of UN development work remains vague, the General Assembly's focus on "programme" countries – i.e. developing countries with a UN presence – is unambiguous and resonates with a number of entity-specific mandates. The founding resolution of the UNDP, an organisation seen as standing at the core of the UN development system, mandates a focus on "developing countries" (UNGA, 1965). Other entity-specific mandates in the UN development system seem to be less restrictive than General Assembly provisions. The founding resolution of the UN Children's Fund (UNICEF) of 1946, for instance, puts "victims of aggression" at the centre (UNICEF, n.d.). At the time, this translated into a focus on European countries, and UNICEF's concern for children has never been formally limited to specific parts of the world. UN Women, the UN's entity for gender equality, in turn, has an explicitly universal mandate: "Based on the principle of universality, the Entity shall provide, through its normative support functions and operational activities, guidance and technical support to all Member States" (UNGA, 2010).

The allocation practices of UN Funds and Programmes – which include UNDP, UNICEF, UNEP, the United Nations Population Fund (UNFPA), the World Food Programme (WFP) and the United Nations Human Settlements Programme (UN Habitat) – are aligned with the General Assembly's exclusive focus on developing countries. All UN Funds and Programmes allocate core resources for development support exclusively to low- and middle-income countries, based on the World Bank's country classification.[4] This also applies to UN Specialized Agencies that are universal inter-governmental bodies but whose operational development activities are subject to the same exclusive focus on developing countries, such as the World Health Organization (WHO) and the UN Educational, Scientific and Cultural Organization (UNESCO) (DHF [Dag Hammarskjöld Foundation], 2017, p. 130). By implication, the developing country focus is then also reflected in the geographical representation patterns of UN development entities. A map of the 162 UN programme countries and territories in which the UN has a Resident Coordinator (UNSDG, n.d.) covers basically all low- and middle-income countries in addition to a few high-income countries with an at least partial "developing country" identity, such as Chile, Uruguay and Saudi Arabia.[5]

4 It is remarkably difficult to find clear-cut allocation rules. Only UNICEF presents such a rule upfront on its website (see https://www.unicef.org/partnerships/funding/core-resources-for-results). UNDP kindly shared the relevant document, which is publicly available, on request (UNDP, 2021). UN Women, in turn, is particularly vague about the geographic allocation of core resources, but there is evidence of core resources being allocated to high-income countries such as Uruguay (UN Women, 2023, p. 11). Allocation patterns in institutional budgets and various reporting material also provide evidence.

5 All three countries are members of the G77, the developing country alliance at the UN.

2.3 Limited engagement mechanisms with high-income countries

Although our review of mandates, funding patterns and the geographical presence of UN development entities suggests that the status quo of UN development work is strongly – and often exclusively – committed to supporting developing countries, there are nuances in practice and exceptions to this rule. Despite postulating an explicit focus on developing countries, for instance, the broad mandate for UN development entities issued by the General Assembly is not watertight. The "fundamental characteristics" of the UN's operational development activities – including its "universal" nature – leave potential room for broader geographic coverage. In practice, however, UN development entities have played minor (if any) roles with regard to high-income countries. Also, the contours of these roles, and the activities that flow from them, are neither officially programmed in UN entities' strategic plans with reference to high-income settings nor systematically accounted for in their annual reports. As support for member states outside the group of programme countries may seem to contradict the traditional developing country focus of UN development entities, instances of work with high-income countries are limited and usually scattered across UN work programmes.

UNICEF and UN Women, for instance, engage with high-income settings through National Committees – based (almost) exclusively in high-income countries – whose main responsibility is to mobilise resources destined to fund the entities' development work in programme countries. These committees are independent, nationally registered organisations and do not formally belong to UN bodies. However, by contract, they are aligned to their "mother entities" and a small amount of the funds they raise – limited to 5 per cent of nationally mobilised resources in the case of UNICEF – goes to advocacy targeted at their host country societies.[6] UNICEF's National Committees also engage in some limited project work domestically. In 2016, the UNICEF board launched a review of its universal mandate and the operational engagement with high-income countries, but we could not find evidence that this process gained any traction (UNICEF, 2021). Through liaison offices in major donor capitals – such as Brussels and Tokyo – entities such as UNICEF, UNDP and WFP try to weigh in on policy-making in major donor countries, though generally on issues related to donors' external development assistance. A similar observation holds for other offices UN entities operate in European countries, such as WFP's Innovation Accelerator in Munich or UNICEF's newly opened Office of Innovation in Stockholm, which tap into donor resources with the main goal of generating impact in programme countries (UNICEF, 2022). UN Women stands out as an entity that explicitly offers the option of also supporting high-income countries, with such services needing to be paid for by the requesting member state. While such requests have remained limited,[7] UN Women also runs a small number of cross-regional operational programmes that are agnostic to a country's development status or income classification and focus on (cooperation between) cities. In an interview, a UN Women official estimated that around 1 per cent of the organisation's resources was spent in high-income countries through such programmes.

At the global level, and beyond country-specific work, UN development entities have slightly more engagement with high-income countries. UNDP, UNICEF and UN Women all regularly publish reports and/or policy papers. While most of them focus on developing regions, some have a global focus or explicitly (also) cover high-income countries. An example is a UNICEF publication titled "An unfair start: inequality in children's education in rich countries" (UNICEF, 2018). All three entities also operate a global monitoring scheme on their respective mandate

6 Out of a total income of more than USD 7 billion in 2020, only USD 53 million was invested domestically by UNICEF's 33 national committees.

7 Japan made use of UN Women's work in redesigning its gender policies but we did not find evidence of similar operational support requested by other high-income countries.

areas, published through flagship reports, namely UNDP's "Human Development Report", the "Progress of the World's Women" by UN Women, and UNICEF's "State of the World's Children". Each report presents data and analysis on all member states, irrespective of income status. In the case of UNDP, the thematic focus of Human Development Reports has shifted in recent years towards concerns that are also of relevance for high-income countries, such as inequalities (2019), the Anthropocene (2020) and cooperation in a polarised world (2023/24). However, there is no evidence that these reports have been the basis for systematic policy-engagement with high-income countries.

Overall, these examples illustrate the limited engagement UN development entities currently have with high-income countries. Apart from the advocacy function of National Committees and engagement with donors' development cooperation policies as well as selected analyses with a global scope, the status quo of UN development work continues to reflect the "old geography of international development" (Horner & Hulme, 2017, p. 349). One could also say that it reflects the ODA regime erected by Western donors with its binary logic of (rich) donor here and (poor) developing country there. The list of UN programme countries is almost identical to the list of ODA recipients, i.e. countries with low- and middle-income status. The basic allocation model of UN entities follows a needs-based approach, where "need" is defined by national economic and poverty-related indicators and goes hand in hand with the notion of entitlement to aid. ODA rules tend to push UN entities to focus on operational support for developing countries rather than universal normative work (see Borchmeyer & Mir, 2019, pp. 11–14). The General Assembly has also maintained an explicit focus on developing countries in its resolutions on the UN development system (UNGA, 2020), resonating with a definition of development cooperation that centres on "supporting and complementing efforts of developing countries" (Alonso & Glennie, 2016, p. 1). The prevalence of traditional development concepts and patterns at the UN is also evident in funding numbers: in 2022, Organisation for Economic Cooperation and Development (OECD) countries contributed approximately 96 per cent of the UN development systems' revenue.[8]

3 Rethinking UN development work: the case for universality

The above analysis suggests that the UN development system is far from being oriented towards all member states. Rather, it remains wedded to traditional concepts of development cooperation as a geographically focused North–South transfer of resources and expertise. Based on this overview of the status quo, we now make the case for rethinking UN development work with and through the principle of universality. We start by outlining a new rationale for the UN's role in sustainable development processes, and then discuss implications for international cooperation and UN functions.

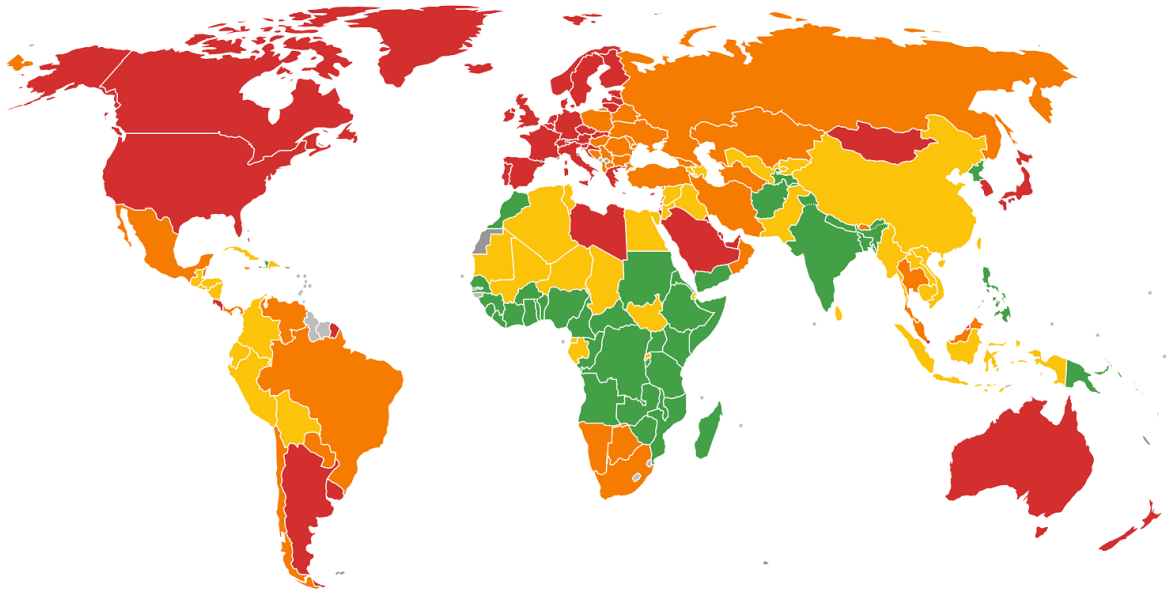
8 This calculation does not include local resources, where developing countries are essentially donors to themselves; such resources are not supporting the UN's multilateral functions. It also assumes that the UN's other resources, such as income from international financial institutions, private sector, global funds and philanthropies, originate from OECD countries (see UN, 2023, pp. 5–6).

3.1 A new rationale for UN development cooperation

The world has changed dramatically since the mid-20th century, when the concept and practice of development cooperation took roots. At that time, development cooperation was presented as a contribution to bringing "underdeveloped" countries on a path towards development (Escobar, 2011). Today's situation is markedly different. The literature on sustainable development points to three trends that should now be at the core of the rationale for development cooperation.[9]

First, the emergence of a large number of transnational sustainability challenges has altered the focus of international cooperation concerns. While the centrality of global public goods and planetary boundaries has a long tradition in policy and academic debates, they have become a more central feature of sustainable development discussions over the last decade or so. Second, the interdependence of sustainable development realities across the globe, and attention to it, have increased. This follows partly from the emergence of global challenges that affect all countries, but is also a more general side-effect of ever denser economic, political and social interactions across borders in a globalised capitalist system. Third, the increasing blurring of traditional templates – notably North–South demarcations – challenges the foundations of established development cooperation mechanisms. As part of a "rising" South (UNDP [United Nations Development Programme], 2013; Haug et al., 2021), an increasingly self-confident set of powerful "developing country" players are unwilling to further accept paternalistic global governance institutions (Ikenberry, 2024) and put forward alternative approaches to what development (cooperation) is or should be about.

Figure 1: UN member states' performance on SDG 12: Responsible production and consumption (as of February 2024)



Legend: Green means "SDG achieved", red means "major challenges remain", with shades of orange indicating in-between stages.

Source: Map generated on Sustainable Development Report, April, 2024.
https://dashboards.sdgindex.org/map/goals/SDG12.

9 See, for example, Gore (2015), Horner and Hulme (2017), Horner (2020), Messner & Scholz (2018), Heijden et al. (2015), Kloke-Lesch (2021), Jenks and Jones (2013), Passarelli et al. (2021), Mahbubani (2013).

A central implication of these (ongoing) challenges to the traditional rationale for development cooperation is that Northern countries – which were previously considered the ones supposed to address or solve development issues elsewhere – are now identified as an inherent part of the problems that need addressing. Data on SDG implementation suggests that industrialised countries are furthest behind on a number of SDG indicators, in particular on responsible production and consumption patterns (Figure 1). These, and domestic practices such as agricultural subsidies, create externalities, or "spill-overs", that affect development prospects elsewhere (Janus et al., 2016; Browne, 2018; Michel, 2016; see Brand & Wissen, 2021; Lessenich, 2016). Other domestic challenges in high-income countries – such as inequalities and polarisation (Nolan et al., 2019) – highlight that many Western societies are perhaps much further removed from sustainability goals than was often assumed. Osborn et al. (2015, p. 29) seem to be right in that, based on both externalities and internal problems, the SDGs pose a "radical challenge to the more developed world" (see O'Connor, 2016; Pike et al., 2014; Frantz, 2016).

3.2 Implications for the concept of development (cooperation)

The new rationale outlined above has a profound impact on the contours of both development and development cooperation. Over the last decade or so, a body of literature has emerged that makes the case for a development paradigm more attuned to global challenges and "applicable to the whole world" (Horner, 2020).[10] In the words of Horner and Hulme (2017, p. 349),"more than at any time over the last century, the contemporary global map of development appears increasingly at odds with any idealized binary notion of a clear spatial demarcation between First and Third Worlds, 'developed' and 'developing', or rich and poor, countries." They argue, consequently, that "more than ever a shift in thinking" is required in order to achieve "truly global development".

If, indeed, "we have come to the end of an era of development thinking and practice" and are entering into a new one (Gore, 2015, p. 721), it is worthwhile unpacking what this new paradigm implies for the concept of development and our understanding of development cooperation. Development can no longer be conceptualised solely or primarily based on "where" it is supposed to happen (or not), i.e. with an exclusive focus on developing countries. As a UN document prepared in the wake of the adoption of the SDGs notes, the 2030 Agenda, with its universal aspirations, "implicates all countries and all people in an inclusive and collective effort for sustainable development" (UNDG, 2016, p. 1). This emphasis on universality challenges not only the developed–developing binary but also the World Bank's income classification as the sole or primary basis for development cooperation rationales. The need for external attention to, and support for, sustainable development in a given national context is no longer a function of a country's richness. Instead, sustainable development is understood as an open-ended process that does not come to a close with countries reaching high-income status. Rather, international responses must be guided by the extent to which a country is "implicated" in the collective effort to build sustainable societies in a sustainable world.

This has implications for how we approach development cooperation. Contrary to traditional support trajectories, progress in sustainable development is not just – and not even primarily – a matter of externally provided resources. High-income countries, in particular, have access to expertise and funds that considerably exceed those of the UN or other multilateral bodies. In poorer countries, funding, capacity-building measures and access to technology are often seen as crucial elements for working towards national development objectives but are also insufficient to ensure a successful path towards sustainable development. Across income categories, a

10 See also literature in footnote 9.

necessary factor is strength of political decision-making, notably the ability to build on informed analyses to implement (long-term) sustainability strategies.

Conceiving of sustainable development as a political challenge has implications for the role and focus of multilateral cooperation as an instrument for collective problem solving. Through multilateral cooperation, states can ideally address problems in a more effective and efficient way than they could unilaterally or bilaterally. It is in that line of functionalist thinking that Kloke-Lesch proposes a definition of development cooperation that – irrespective of political agendas or geographic specifications – focuses on "shaping conditions within (other) countries by using cooperative and promotional instruments" (Kloke-Lesch, 2021). This focus on "shaping conditions" contrasts with the idea that development assistance should be exclusively in support of national priorities and in response to the request of developing countries,[11] and instead allows for a more comprehensive understanding of cooperation across development-related categories and with a more explicit focus on transnational and global concerns. The rationale for development cooperation introduced above seems to call for such a function to manage growing interdependencies and transnational challenges.

Against this backdrop, the role of multilateral cooperation is twofold. First, multilateral cooperation can serve to collectively define universal problems that require international agreements to protect shared interests from the changing winds of national politics. The international codification of human rights, for instance – first in the UN Charter and then through legally binding covenants – was essentially a response to the horrors of the first half of the 20th century. Based on the recognition of global interdependence, today's emerging sustainable development paradigm, as manifested in the 2030 Agenda, reflects similar attempts to respond to the unfolding disastrous consequences of climate change coupled with social and economic inequalities. Second, there is a more action-oriented role for multilateral cooperation in managing interdependence. Multilateral cooperation as an instrument for shaping conditions in member states can contribute to ensuring meaningful commitment and progress towards agreed norms.

3.3 Required UN functions

Based on this updated and broader rationale for multilateral development work, we now go one step further in making the case for universality by differentiating the functions the UN should perform for effectively managing interdependence based on global norms. We propose three functions, each requiring the UN to expand its development-related engagement with high-income countries.

Providing an inclusive governance platform: Developing countries' structural position in the UN has long been marked by inferiority, not just because of an obvious lack of material power but also by way of symbolic hierarchies. It makes for unhealthy multilateralism if one set of member states is labelled as deficient ("developing") while others are framed as accomplished ("developed"), and when one side provides the solutions (through ideas and resources) while the other side occupies the undignified position of "recipient". Even though factual differences in development persist, such incomplete convergence (Horner & Hulme, 2017) does not justify unequal multilateral governance conditions. On the contrary, the UN needs to provide a

11 This appears to be doctrine of the General Assembly which regularly "reaffirms that the fundamental characteristic" of UN support is that it is "carried out for the benefit of programme countries, at the request of those countries and in accordance with their own policies and priorities for development" (UNGA, 2020).

platform to "put the relationship between 'poor Southern' and 'rich Western' countries onto an equal and fair footing"[12] as a condition for effectively dealing with common challenges. A historical analogy to what we have in mind can be found in the evolution of electoral systems at the national level, where the rule of the rich (for example in pre-19th-century Europe) was replaced by universal franchise, building more democratic societies that aimed to provide more effective solutions to the problem of poverty and inequality. The one-country-one-vote principle of the UN notwithstanding, rich member states can decide on UN country programmes in developing countries, but the reverse option does not exist. Developing countries can address or co-shape conditions in high-income countries through UN mechanisms only in indirect ways, if at all, such as UN General Assembly or Human Rights Council resolutions that are of a general nature and non-binding for member states. Constantly being on the receiving end of UN (development) processes can contribute to a general scepticism about multilateral cooperation – probably one factor, apart from concerns about ODA entitlement, why to date Southern countries have rejected a global public goods agenda (Jenks & Jones, 2013)[13] that might infringe one-sidedly on their sovereignty. A more egalitarian approach to governing sustainable development is needed and might make the UN more universally legitimate and therefore – over the long run – more effective for all member states.

Monitoring sustainability challenges: A key function of multilateral organisations is to provide objective global monitoring as a basis for collective action and the coordination of bilateral policies. While the UN already engages in universal SDG monitoring, including through the HLPF, what is needed is a qualitatively deeper analysis of trends and challenges. The monitoring we have in mind should be oriented towards identifying both problems and solutions. Reflecting the distinction between domestic and international responsibilities under the 2030 Agenda (Knoll et al., 2015), the UN's monitoring needs to include data on how countries solve, or fail to solve, sustainable development problems domestically, in order to get at the underlying hurdles of SDG implementation globally. It also needs to focus on externalities as a basis for initiating action. As described above, high-income countries have been at the forefront of producing such externalities, and UN monitoring functions therefore need (also) to focus on them. Finally, monitoring data need to be translated into narratives and strategies that speak to wider audiences and guide the way towards practical and context-specific solutions. Wealthy countries tend to have blind spots in their public discourse with regard to the problematic spill-over effects of their production and consumption patterns, the insufficient action on climate change mitigation being a prominent example (Carrington, 2023). Recently adopted EU measures to regulate the supply chains of EU-based companies beyond EU borders[14] might have seen the light of day earlier with external impetus. It is not difficult to think of other issues where high-income countries need to be part and parcel of attempts to solve problems elsewhere, or to address global collective concerns, and where the UN should have a role in contributing to the setting of agendas and the identification of potential solutions.

Thinking and advising across borders: While sustainable development challenges do not align with national borders and often ignore North–South divisions, the UN's thinking about sustainable development is – with a few exceptions (see above) – still focused on developing countries only. At the same time, the OECD produces its own analyses with a focus on its (primarily Western) member states. The literature has increasingly pointed out "that such enduringly disconnected approaches are limiting in an increasingly globalized and inter-dependent world, creating gaps in our understanding and fragmenting our collective

12 Written comment by Detlef Palm.

13 See also Jenks (2015).

14 While the adopted measures fall short of initial expectations, they arguably carry important symbolic weight; see Naranjan (2024).

knowledge" (Pike et al., 2014, p. 22; Horner, 2020, p. 422). Going by a cursory examination of the reports published by UN Funds and Programmes, the bulk of their analyses seem to be about projects in the global South, thus contributing to reproducing myopic views – manifested also in the negotiation of the 2030 Agenda (Denk, 2021) and the General Assembly (Baumann, 2018) – on what sustainable development is and how it is to be supported. Horner therefore demands a "move towards thinking about comparisons, convergences, connections" (Horner, 2020, p. 422). Jones sees a need "to reconfigure a geo-politics of knowledge based upon the whole range of experiences used to inform the nature of change and differentiation" (Jones, 2000, p. 240). In our view, the UN is uniquely positioned to overcome the described "epistemic and institutional divides" (McFarlane, 2006, p. 6) for more effective policy advice and advocacy. This can work both ways. With their considerable institutional and financial capacities, high-income countries provide examples of both successful and problematic development trajectories. At the same time, there is an increasing number of policy areas – from digitalisation and urbanisation to pandemic or disaster preparedness, for instance – where Northern countries can benefit from lessons learned elsewhere. A more universal way of thinking and operating could therefore strengthen the epistemic authority of the UN to get involved and contribute to national and global debates on sustainable development.

4 Universality in practice: contours of UN engagement with high-income countries

What, then, does universality mean for UN development work in practice? Importantly, universalising the UN development pillar should not translate into simply replicating the UN developing country support model in high-income countries. The UN's engagement with high-income countries should be, and has to be, based on a different justification from those behind the traditional, "needs-based" development support criticised above. As high-income countries usually have sufficient access to expertise and technologies, not to speak of financial resources,[15] they do not require traditional forms of UN development work centring on poverty alleviation, capacity building and resource-heavy implementation approaches as part of generalised assistance to governments across a wide policy spectrum. Nor does UN development work in high-income settings require Resident Coordinator offices.

Instead, we suggest a leaner model for UN engagement with high-income countries, focused on addressing specific challenges and therefore requiring an inherently selective and expertise-oriented approach. Mechanisms of engagement would centre on policy advice, contributions to public debate and, in a circumscribed manner, targeted operational support. Our recommendations – outlined below – suggest changes in how the UN engages with high-income countries at global and country levels. They are not only driven by theoretical thinking and abstract reflections on more effective multilateralism but also consider the potential for concrete practical demands by high-income countries. In addition, our proposal is also an invitation to reflect on what this function would imply for UN work with today's programme countries. UN cooperation schemes need to be tailored to the circumstances of member states, and low- and middle-income countries will continue to have specific needs correlated with their income status. However, approaching UN sustainable development support as a spectrum, with different cooperation mechanisms that member states across all income categories can tap into, contributes to overcoming old dichotomies that undermine the UN's ability to effectively contribute to designing sustainable futures.

15 We owe this point to Detlef Palm.

4.1 Establishing a “brain” function at headquarters

If we think of sustainable development not in terms of technical support but in terms of multilateral cooperation, then the UN Secretariat has a key role to play in facilitating such cooperation. Just as the UN’s peace and security pillar and its human rights work are deemed essential functions requiring central coordination under the political authority of the UN Secretary-General, so should sustainable development be firmly rooted in the Secretariat. Historically, the UN’s development function has evolved largely outside the Secretariat, forming a highly decentralised structure of Funds, Programmes, Specialized Agencies and other entities. As far back as the 1960s, analysts put forward the criticism that the system had no “brain” guiding its operations in response to member states’ multilaterally agreed priorities (Jackson, 1969). It also had no central authority to keep its entities on course politically. This has long been treated as a minor issue, as the UN’s development pillar was not thought to possess relevant global governance functions.

An engagement with high-income countries along the rationale outlined above would change this. The UN Secretariat’s development-related function toward high-income countries would have to centre on taking the big picture into account, setting the agenda for intergovernmental platforms, engaging in global advocacy, and initiating outreach to countries where interventions are deemed necessary. The basis for all these functions is monitoring. We recognise that the UN Secretariat already operates a fairly decent SDG monitoring scheme. But we argue that this should be complemented by more qualitative analysis oriented towards problem solving. Apart from collecting statistical data, there needs to be what Jackson (1969) referred to as a “brain”, to connect the dots, identify and unpack interdependences, and create “compelling political narratives” (Jenks, 2015). Such a monitoring function for the big picture needs to be rooted in the Secretariat, not only because such a task is “beyond the function and mandate of any one development entity” (UNDG, 2016, p. 2), but also because it can be politically sensitive. Individual UN development entities should complement this function under their more specific mandates. A strengthened system of shadow reporting by non-state actors might help UN headquarters to improve their understanding of individual country contexts (Tars, 2008).

Such a role for UN headquarters would not be entirely novel. The UN’s human rights pillar provides some clues for the field of sustainable development. UN human rights work has long combined a systematic global monitoring of member states with the ability for the UN – through the UN High-Commissioner for Human Rights – to reach out to governments that are in non-compliance with human rights frameworks. While no country wants to be at the receiving end of such multilateral attention, this ability of the UN to engage member states when collective goals are at stake is a key multilateral function that should not be dismissed prematurely for the UN development pillar. One of the reasons states set up multilateral organisations is because the latter can say things which are politically difficult for governments to voice themselves.[16] On the more operational side, the UN Secretariat already engages with member states on development-related questions, though in ways that are largely hidden from the public. It is not uncommon for developing countries to request support from the Executive Office of the Secretary-General and the UN Department of Economic and Social Affairs, and this interaction with member states pushes the Secretariat to think about emerging challenges, draw together the UN’s expertise, and initiate responses that might span the mandates of individual UN entities (such as in the area of digitalisation, artificial intelligence, urbanisation and green economy). It

16 One could argue that if developing countries receive normative influence through the UN’s operational interventions, which are supposed to support UN frameworks, it is only fair to expose high-income countries to an equally intrusive, though more explicit, form of normative intervention.

might be worthwhile to add that UN development engagement driven by the Secretariat might help overcome the UN's propensity for ineffective, small-scale project work, which emerges in response to local political needs rather than as a result of more high-level strategic thinking.[17]

4.2 Activating intergovernmental platforms

As a global governance function, the UN's universal approach to sustainable development needs to include the provision of political spaces for discussing common challenges, agreeing on policies, holding each other to account and overseeing UN work. Fortunately, this does not require a fundamentally new approach as the UN has intergovernmental platforms in place that provide these functions. The General Assembly – the UN's central decision-making body – has universal membership, while ECOSOC and the executive boards of Funds and Programmes operate on a principle of balanced geographic representation. We suggest that there should be nuanced changes in how the UN's intergovernmental bodies work, generally moving away from repetitive and technical agendas and towards the discussion of policy priorities and follow-up activities to major UN conferences. These changes are in line with long-standing proposals for reinvigorating the UN's role in economic and social affairs (Rosenthal, 2005, p. 5). A more systematic, problem-oriented monitoring by the Secretariat and UN entities could serve to facilitate more substantial discussions at the HLFP and other intergovernmental bodies. Executive boards should not only adopt UN country programmes for developing countries, but should also have the ability to authorise entities' engagement with high-income countries – a function that would automatically turn them into platforms for global governance issues. Looking beyond the organisational perimeters of the UN, the UN's voice should also be more present in club governance formats. The presence of UNDP and the Food and Agriculture Organisation at recent G20 meetings provides an example of how the UN is already engaging with the wider global governance system to promote global sustainability concerns.

4.3 Engaging through policy advice and advocacy

Policy advice and contributions to national public debates should stand at the centre of the UN's sustainable development engagement with high-income countries. This is not an entirely new function for the UN. In programme countries, the UN already engages directly with politicians at the highest level, including heads of state and government, although high-level policy advice is typically overshadowed by operational activities. In high-income countries, policy advice and advocacy should take centre stage as key modalities for UN engagement with member states. As Palm (2020) suggests, there is a genuine role for the UN in high-income countries when

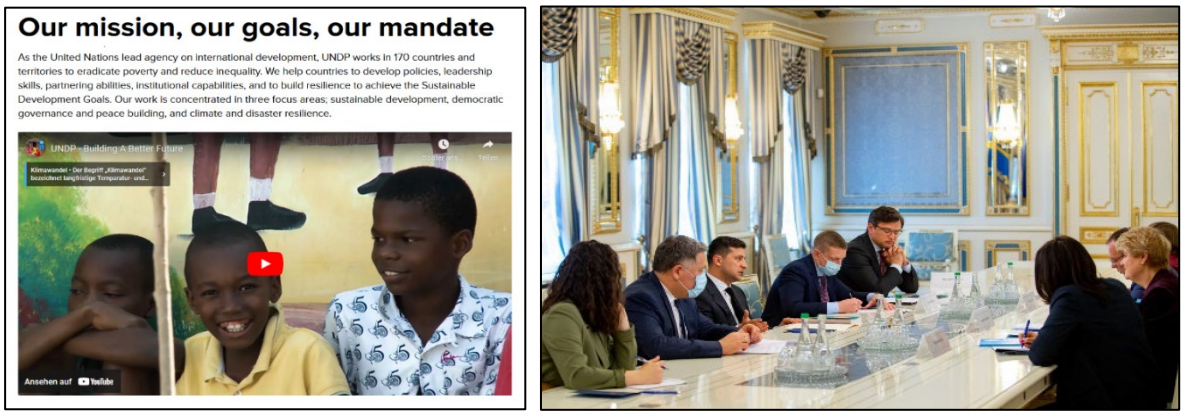
> internationally agreed standards are forgotten, when the debate runs off course and when the raging policy debate doesn't come to a conclusion. The United Nations add value […] when a country can't resolve its own problems, when there are strong reactions from political opponents, and outside mediation becomes necessary. Mediation has to do with recalling fundamental principles and globally accepted norms. This is a genuine UN function.

Their diplomatic status would provide UN representatives with privileged access to governments in high-income countries. The latter should make it a norm to include the UN in

17 As maintaining relations with the UN Secretary-General is usually the responsibility of government ministers or heads of government, whatever results from such interactions will have comparatively high national ownership.

consultations on legislation and major decisions related to sustainable development. The UN should routinely be invited to parliamentary hearings that touch on both domestic and international sustainability issues. In addition to providing its own analysis (for which organisational capacities will be limited), the UN could focus on articulating global perspectives and insights from other countries for national debates.

Figure 2: Two contrasting images of UN functions



What image would the UN need to project a more universal function? The photo on the left, from the UNDP website, emphasises UN activities in poor countries. Such photos abound in UN documents. They speak to what critics call "raising funds in HICs and doing good in LDCs" (Palm, 2020, p. 7) as the essence of the UN's current development support work. The photo on the right, also from UNDP, shows a policy-advice situation; such photos are comparatively rare.

Source: https://www.undp.org/

While much of that policy work would unfold behind the scenes, the UN should also become a stronger voice in public debates related to sustainable development in high-income countries. In order to reach a range of different – including policy-relevant – audiences, UN officials should be present in national media via op-eds, talk shows, interviews and social media. It is not uncommon for ambassadors from other countries to provide external perspectives in national debates, and this is often appreciated as enriching domestic discussions. Currently, the UN is not totally absent in that function, but when UN development leaders appear in public debates in high-income countries, they typically draw attention to needs elsewhere and ask for increasing funding levels. With a more universal setup for UN development work, UN representatives would be able to publicly reflect on, and accompany, government policies on sustainable development to connect national strategies to global concerns. To the extent that limited project-type work takes place, administrative services could be provided from regional or headquarters offices. If UN development entities were to provide a genuine function for high-income countries, they would also need to rethink their public branding (Figure 2), as the image they currently project in high-income countries – often centring on support for African children – only covers one dimension of what a universal multilateral development function would cover.[18]

18 We owe this point to Detlef Palm.

4.4 Considering a limited country presence

While some forms of policy advice for, and advocacy in, high-income countries can be discharged from UN headquarters, a limited in-country presence appears necessary, for similar reasons to those behind the UN's presence in programme countries: to effectively engage with national policymakers, the UN needs a certain degree of immersion in national contexts and networks. Ideally, UN officials should speak the national language and maintain close links with experts in government agencies, research institutions and civil society. Instead of competing with the latter, the UN should draw on their expertise and act as bridge and convener. It would be desirable for UN representatives to have diplomatic accreditation, as this would facilitate access to government and strengthen their status. As Palm (2020) points out, in the context of the so-called refugee crises in 2015 the German government was keen to speak with officials who carried the authority of UNICEF as an international body, something members of UNICEF's National Committee in Germany – a legally independent entity – could not do. Regarding the size of in-country offices, experience with the existing UN presence in high-income countries suggests that offices could be small, consisting of two or three staff positions. Where possible, the small in-country UN office could be attached to existing bodies, such as UN liaison offices, innovation hubs or policy centres that already exist in a number of high-income countries.

Without fully-fledged country programming and the formal adoption of UN work plans by executive boards, UN engagement with high-income countries would require new transparency and accountability mechanisms. It is difficult to see how a small UN country presence could produce country programmes based on a comprehensive country analysis[19] that does justice to the complexities of a high-income country (and it would be worthwhile to question if the same applies to developing countries). Also, the UN's engagement would be more driven by global perspectives and selective problem-solving approaches. A straightforward scheme would be for UN officials based in-country to regularly and transparently report on their activities to UN executive boards, while the latter would accompany the UN's engagement with high-income countries through joint priority-setting (to be formally adopted like country programmes) and oversight.

4.5 Working with greater ease across borders

The UN needs to be able to work across national, regional and income-based borders with more ease. In the current setup, the UN's programming model is almost entirely country-based and therefore severely hampered in its ability to address cross-border problems and provide cross-border solutions.[20] To this end, a category of cross-border, regional or global programming should be established (or strengthened where it already exists, such as with UN Women). At a minimum, programmes should be able to incorporate components of cross-border knowledge exchange. A blueprint can be found in the modality of South–South cooperation, where the UN facilitates learning among developing countries rather than acting as implementer only (Haug, 2022; Waisbich & Haug, 2022). As all member states can learn from countries across the income spectrum, the UN should foster opportunities for South–North or circular learning that go beyond

19 In programme countries, the UN conducts a comprehensive "Common Country Assessment" (CCA) to analyse the development status quo and related challenges. The CCA provides the basis for the formulation of country programmes.

20 This was also recognised as a limiting factor in the context of the 2018 reform of the UN development system. Country programmes are now requested to address cross-border challenges. However, implementation of that novel approach proved difficult, given the unchanged system of country-based programming (Weinlich et al., 2022).

the more established modalities of North–South, South–South and triangular cooperation. Beyond a simple extension of South–South and other existing cooperation schemes, there is also a general need for a stronger accentuation of cross-country problem-solving to manage interdependence and achieve cooperation benefits. In the hypothetical case of a hydrogen energy programme between North African and European countries, for instance, the UN could ensure that the programme benefits both sides and third parties, while respecting international frameworks. In the context of a cross-border initiative on reducing sex tourism, the UN could help to ensure that necessary changes are made on both sides. In a similar way to UN Women, the UN Office on Drugs and Crime at the UN Secretariat has initiated global programmes and initiatives – such as those on youth and drug prevention (UNODC, n.d.) – that are global in nature and bring together constituencies from countries across income categories. In operational planning terms, all UN development entities could be given (soft) targets to direct a minimum amount of allocations to such mechanisms for sustainable development work that cut across national borders, continents and/or hemispheres in order to foster the UN system's overall capacity to design, implement and learn from such schemes.

4.6 Reviewing funding implications

The overall costs of a universalised UN development function would be modest compared to the resource-heavy project approach many UN entities currently run in programme countries. As suggested above, UN entities would operate small joint offices at the country level or be represented through (sub)regional hubs. The UN's presence in Uruguay – one of the few high-income programme countries – provides an example of potential financial implications: the UN's collective annual budget there totals about USD 15 million, with a similar amount coming in through local resources. For large UN entities with multi-billion-dollar budgets, such numbers "would not make a dent in [the] overall distribution of resources" (Palm, 2020, p. 9). Extrapolations are difficult, but for the sake of gauging the magnitude of financial implications, funding for a UN presence in the approximately 40 member states that are currently not covered by UN development entities would collectively amount to USD 600 million, i.e. slightly more than 1 per cent of the UN development system's total expenses in 2022. As argued above, UN entities would also need to invest in their global analytical capacities and knowledge management systems. This would incur further – but overall limited – costs. The OECD, an organisation known for holding considerable expertise on global issues, had an annual budget of approximately EUR 220 million in 2023. The overall costs thus appear affordable in proportion to both current funding volumes in the UN development system and the benefits member states would obtain from a more universal multilateral approach to sustainable development support.

While the bulk of the programmatic and operational work in high-income countries would most realistically be covered through core and earmarked funding from high-income countries themselves, the global governance function at stake here suggests that assessed contributions would be a more appropriate way to fund them. At least the UN's global work with, and the costs of running offices in, high-income countries should be funded through the UN's regular budget. This would require member states to increase the regular budget and expand it to also cover UN Funds, Programmes and other entities that currently do not receive assessed contributions (Baumann & Haug, 2024). The differentiated universality inherent in the UN's scale of assessments – member states essentially paying according to their economic capacities (Haug et al., 2022) – would ensure that wealthier countries contribute the bulk of resources required to transform the UN development function. While poorer countries would pay symbolic fees only, a small rise in the amounts they contribute would strengthen their ownership of the UN and provide them with a fairer, more accountable and more effective multilateral approach to sustainable development support.

5 Conclusion

This paper has made the case for universalising UN sustainable development work. The current contours of the UN development system build on an increasingly outdated North–South logic, undergirded by a traditional ODA-led understanding of what development cooperation is. In that sense, UN development work is currently shaped more by path dependencies than a systematic consideration of today's challenges, needs and multilaterally agreed frameworks. If the goal of UN member states is to move towards more "effective multilateralism" (HLAB, 2023) in the realm of sustainable development, revisiting the UN's engagement with high-income countries should be an integral part of the discussion. A more universal setup of UN development work would contribute to a more legitimate and politically relevant UN, which would translate into greater UN effectiveness in dealing with pressing global challenges.

The political economy of adapting UN development work in line with the principle of universality might seem daunting. The main concern for high-income countries will likely centre on keeping control over domestic processes, resonating with Southern concerns about ownership in development assistance debates. Developing countries, in turn, are likely to defend their expectation of UN support and continue to highlight the responsibility of Northern member states to provide ODA. The UN, finally, will arguably be reluctant to meddle with both the developing country majority of its membership and the (Northern) member states on whom it depends financially.

While somewhat predictable, these positions reflect vested interests and follow the old logics of traditional development assistance. A more universal system of multilateral development cooperation would eventually benefit all and – based on the contours and calculations outlined above – seems worth the costs. High-income countries would receive support on how to respond more effectively to global sustainability challenges that already affect their space of manoeuvre, from migration to climate change and energy supply. Universalising UN development work would also provide a step towards recasting the role of Northern member states at the UN that has become problematic, as Southern counterparts often perceive them as self-righteous and lacking in commitment to address economic and environmental interdependencies. Southern countries, in turn, would gain a new level of equality and voice in the UN development pillar without losing the continuous support from Northern donors. They would get a multilateral development system that provides tools to hold high-income countries to account in more meaningful ways. The UN, finally, would take an important and pioneer step in transforming multilateral cooperation – one that might hold lessons for the World Bank, another organisation that has long been based on the donor–recipient dichotomy. The UN system might emerge as a politically strengthened player whose sustainable development work addresses issues that matter politically for the entirety of its (close to universal) membership.

Overall, universalising UN development work does not simply mean expanding the UN's established approach to developing countries towards high-income settings but requires a more general overhaul of how the UN development system is set up and functions. While this paper has focused on implications for UN work with high-income countries, the overhaul also offers an opportunity to revisit how the UN engages with developing countries. As the UN has increasingly evolved into a service provider for both host governments and donors, its project-based approach – largely driven by earmarked resources (Weinlich et al., 2020) – has resulted in fragmented interventions that often do not deliver meaningful change. The proposed contours of UN engagement with high-income countries outlined above – centring on a stronger role of UN headquarters, in-country policy advice and advocacy, and cross-border programming – might also offer an alternative for the UN's engagement elsewhere, in particular in (upper) middle-income countries. The revamped approach would contribute to a UN approach to development work that is less driven by funding logics and more geared towards utilising the UN's added value as a unique set of multilateral cooperation mechanisms. In a

context of pressing global challenges and persistent inequalities within and across countries, a re-appreciation of the UN's multilateral (development) functions – for all countries – is needed more than ever before.

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