## Review of the recognition and use of the least developed country category by United Nations development system entities\*

## Summary

The Committee noted that the least developed country category had been useful in attracting political support for least developed countries, but had, to a much lesser extent, led to explicit assistance from the United Nations development system. In line wi

The Committee reviewed the results of a questionnaire on the application of the least developed country category by the United Nations development system, which was sent to members of the Inter-Agency Consultative Group for Least Developed Countries in 2022 in a joint effort with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States to gather information both for a report of the Secretary-General on the implementation of the Doha Programme of Action and the mandated briefing by the Committee to the Council on how the United Nations development system is applying the least developed country category.

The questionnaire results showed that all United Nations development system organizations recognized the least developed country category. Through their activities, they make contributions to the development efforts in many least developed countries to varying degrees. However, the Committee noted with concern that IMF and the World Bank still did not recognize the category in their operations. As in 2017 and 2019, the recognition of the category by United Nations system organizations does not translate into a consistent application of priorities and budget allocation, and there are large variations in the type and level of assistance provided to least developed countries. No significant policy changes have been reported since 2017 with regard to the application of the category. Assistance is often based on the organizations own policies, priorities and criteria, which are not necessarily related to least developed country status.

Although the least developed country category often receives priority in the strategic frameworks or programme priorities of United Nations development system organizations, that priority is often shared with other country groupings, such as landlocked developing countries and small island developing States, or with thematic groups closely related to the mandates of the organizations. Furthermore, few United Nations development system organizations have earmarked allocations or targets for shares of their core budgets to be allocated to least developed countries. Some organizations have internal guidelines on how to translate the