



Washington, D.C., USA

6 – 8 November 2026



General Assembly Second Committee Background Guide 2026

Written by Steven Gentiel Vanhulle and Aidan Lapp



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Dear Delegates,

Welcome to the 2026 National Model United Nations Washington DC Conference (NMUN•DC)! We are pleased to introduce you to your committee, the General Assembly Second Committee. Your committee's work is facilitated by volunteer staffers. This year's committee staff are: Director Steven Gentiel Vanhulle and Assistant Director Aidan Lapp. Steven holds a Master of Arts in Global Economic Affairs specializing in environmental policy and an Associate degree in Anthropology. He currently works at a community college in Colorado, United States of America, following a background in crime scene investigation and forensics with the United States Army. Aidan is in the final year of his Bachelor of Arts in Political Science, currently writing his Honours Thesis on the relationship between the United Nations and black markets during peacebuilding operations. He also recently joined Canada's delegation to the Conference of States Parties to the United Nations Convention on the Rights of Persons with Disabilities as a youth representative. The preparation of these materials was supported by Under-Secretaries-General Kaytlyn Marcotte, Catherine Tomczyk, and Tobias Willms, and Secretary-General, Ashlee Rolheiser.

The topics on the agenda for this committee are:

1. Combating Illicit Financial Flows and Strengthening Good Practices on Assets Return to Foster Sustainable Development
2. Promoting Universal Access to Affordable, Reliable, Sustainable, and Modern Energy (SDG 7)

The General Assembly is the main deliberative and policy-making body in the United Nations system. The Second Committee, the Economic and Financial Committee, addresses issues in 11 themes. The Second Committee specifically considers reports from the United Nations Environment Assembly, the United Nations Human Settlements Programme, and the Governing Councils for the *Convention on Biodiversity* (1992), the *United Nations Framework Convention on Climate Change* (1992), and the *Convention to Combat Desertification* (1994). The Second Committee tends to make broad policy recommendations on the issues under its purview and adopts approximately 35-45 resolutions each year, mostly by consensus and without a recorded vote.

This Background Guide serves as an introduction to the topics for this committee. However, it is not intended to replace individual research. We encourage you to explore your Member State's policies in depth and use the bibliography to further your knowledge on these topics. In preparation for the conference, each delegation should submit a Position Paper by 11:59 p.m. ET (DC time) on 15 October 2026 in accordance with the guidelines in the [Position Paper Guide](#) and the [NMUN•DC Position Papers website](#).

Two resources, available to download from the NMUN website, serve as essential instruments in preparing for the conference and as a reference during committee sessions:

- The [NMUN Delegate Preparation Guide](#), which explains each step in the delegate process, from pre-conference research to the committee debate and resolution drafting processes. Please take note of the information on plagiarism and the prohibition on pre-written working papers and resolutions.
- The [NMUN Rules of Procedure](#), which includes the long and short form of the rules, as well as an explanatory narrative and example script of the flow of procedure.

In addition, please review the mandatory [NMUN Conduct Expectations](#) on the NMUN website. They include the conference dress code and other expectations of all attendees. We want to emphasize that any instances of sexual harassment or discrimination based on race, gender, sexual orientation, national origin, religion, age, or disability will not be tolerated. If you have any questions concerning your preparation for this committee, please contact Under-Secretary-General, Tobias Willms, at dcusg.tobias@nmunstaff.org or the Secretary-General, Ashlee Rolheiser, at secgen.dc@nmun.org.

We wish you all the best in your preparations and look forward to seeing you at the conference!

Steven Gentiel Vanhulle, Director
Aidan Lapp, Assistant Director

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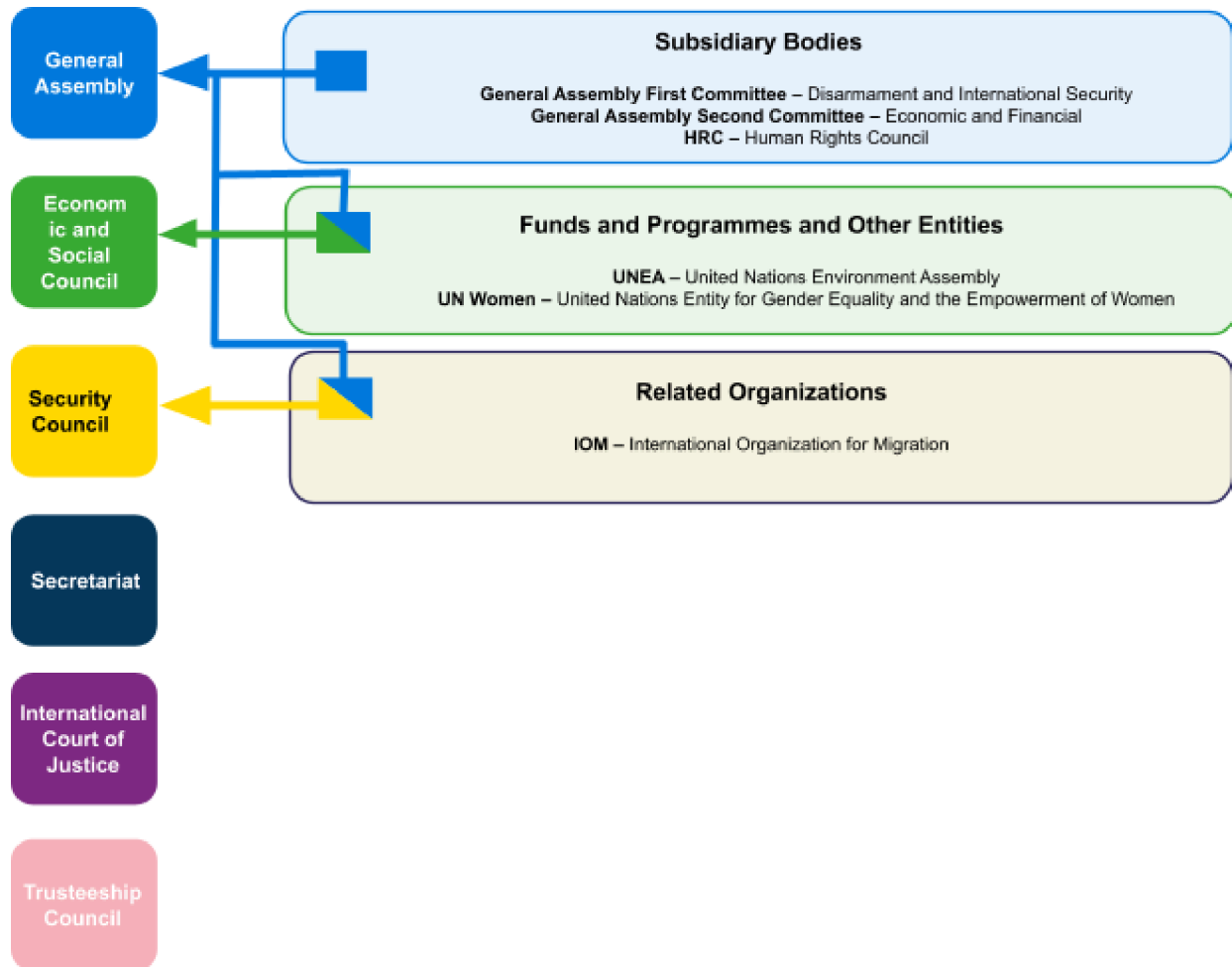
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United Nations System at NMUN•DC

This diagram illustrates the United Nations system simulated at NMUN•DC. It shows where each committee “sits” within the system to demonstrate the reportage and relationships between entities. Examine the diagram alongside the Committee Overview to gain a clear picture of the committee’s position, purpose, and powers within the United Nations system.





Committee Overview

Introduction

The General Assembly is the main deliberative and policy-making body in the United Nations system.¹ With universal membership, the General Assembly makes policy recommendations to actors at all levels.² Its work is spread across six main committees, each of which negotiates on topics within its thematic area, adopting resolutions then considered by the General Assembly Plenary.³

The Second Committee, the Economic and Financial Committee, addresses issues in eleven themes: macroeconomic policy; operational activities for development; financing for development; groups of countries in special situations; globalization and interdependence; eradication of poverty; sustainable development; information and communication technologies for development; agriculture development, food security, and nutrition; human settlements and sustainable urban development; sovereignty of the Palestinian people over their natural resources; and the issue of global partnership.⁴ Its powers and functions are derived from the broader mandate of the General Assembly, established by the *Charter of the United Nations* (1945).⁵

Mandate, Function and Powers

Chapter IV of the Charter established the foundational composition and capabilities of the General Assembly.⁶ The General Assembly acts as a forum for dialogue and cooperation, providing general policy recommendations rather than carrying out operative tasks.⁷ Its policy recommendations are non-binding and their implementation is conducted by Member States, the United Nations Secretariat, and other United Nations bodies, each of which independently align their work with General Assembly resolutions.⁸

Under this mandate, the General Assembly adopts resolutions, which are formal documents expressing the agreement and will of the international community.⁹ The vast majority of these are adopted by consensus, meaning no vote is taken and no Member States have any objections.¹⁰ In line with the Charter, the mandate of the General Assembly can be summarized as:

¹ United Nations, Department of Global Communications. *Main Bodies*. N.d.

² Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. pp. 1, 52.

³ United Nations, Dag Hammarskjöld Library. *UN General Assembly Documentation*. 2023.

⁴ Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 71.

⁵ Ibid.

⁶ United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

⁷ Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 36.

⁸ Ibid. p. 52.

⁹ United Nations, Department for General Assembly and Conference Management. *Editorial Manual | Resolutions and other formal decisions of United Nations Organs*. N.d.

¹⁰ Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. pp. 37, 52; United Nations, Department for General Assembly and Conference Management. *Editorial Manual | Resolutions and other formal decisions of United Nations Organs*. N.d.



- The General Assembly **will generally**: make recommendations to Member States, the Security Council, other United Nations bodies and organs, United Nations specialized agencies, and other international actors; initiate studies and advance efforts to promote international cooperation in the economic, social, cultural, educational, and health fields and in the realization of human rights and fundamental freedoms; consider or request reports from other United Nations bodies and specialized agencies; establish United Nations observance days; create expert groups or commissions; formulate mechanisms for treaty negotiation; or refer an issue to the International Court of Justice.¹¹
- The General Assembly **will not generally**: dictate the specific actions or operational details required for the implementation of policies it recommends; create new bodies, except in those rare instances where ubiquitous international demand requires the consolidation of existing bodies or a concept and mandate have been fully developed, typically through years of negotiations; make recommendations on situations under consideration by the Security Council.¹²

Most debate, negotiation, and drafting occurs within the General Assembly's main committees.¹⁴ The General Assembly's mandate is the basis for each of its subsidiary committee's mandates, though each has its own working methods, traditions, and practices.¹⁵ The Second Committee tends to make broad policy recommendations on the issues under its purview and adopts approximately 35-45 resolutions each year, mostly by consensus and without a recorded vote.¹⁶

Governance, Funding and Structure

The General Assembly is composed of all 193 Member States.¹³ It meets in regular annual sessions and may also convene special sessions on a particular topic at the request of the Secretary-General, Security Council, or a majority of Member States.¹⁴ Each Member State has one equal vote and most decisions require a simple majority.¹⁵ The Second Committee's procedures are managed by its Secretariat and an elected Bureau.¹⁶ The Bureau assists with opening and closing each meeting, managing discussions, pronouncing decisions, assisting with drafts and documents, and ensuring compliance with the rules of procedure.¹⁷ The United Nations Secretariat assists the Second Committee by delivering substantive and logistical support.¹⁸

¹¹ Ibid. p. 36; United Nations Conference on International Organization. *Charter of the United Nations*. 1945; UNFOLD ZERO. *UN Bodies*. N.d.; United Nations, General Assembly. *Workings of the General Assembly*. N.d.

¹² United Nations, Dag Hammarskjöld Library. *Are UN resolutions binding?*. 2023; United Nations Entity for Gender Equality and the Empowerment of Women. *Implementation Guide Youth in Action for Gender Equality*. 2019; United Nations, Human Rights Council. *Welcome to the Human Rights Council*. 2023; United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

¹³ United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

¹⁴ Ibid.

¹⁵ Ibid.

¹⁶ Permanent Mission of Switzerland to the UN. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017.

¹⁷ United Nations, General Assembly. *Rules of Procedure of the General Assembly (A/520/Rev.19)*. 2021. pp. 30-31.

¹⁸ Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017.



As a principal organ of the United Nations, the General Assembly is largely self-governing, determining its own agenda, procedures, officers, president, and subsidiary bodies.¹⁹ Its current subsidiary bodies include: the Disarmament Commission, the Human Rights Council, the International Law Commission, the Joint Inspection Unit, and an assortment of standing committees and ad-hoc bodies.²⁰ The General Assembly also jointly oversees the Peacebuilding Commission with the Security Council and the High-Level Political Forum on Sustainable Development with the Economic and Social Council (ECOSOC).²¹ ECOSOC and the General Assembly also jointly receive reports from and provide oversight to the United Nations's funds and programs and various other United Nations entities.²²

The Second Committee specifically considers reports from the United Nations Environment Assembly, the United Nations Human Settlements Programme, and the Governing Councils for the *Convention on Biodiversity* (1992), the *United Nations Framework Convention on Climate Change* (1992), and the *Convention to Combat Desertification* (1994).²³ As with all General Assembly committees, its meetings and events are funded through the United Nations regular budget.²⁴ Notably, for 2026 the budget totals \$3.45 billion which supports the organization's three core pillars: peace and security, sustainable development, and human rights.²⁵

¹⁹ Ibid. pp. 13, 15, 44.

²⁰ United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

²¹ Ibid.

²² Ibid.

²³ Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 72.

²⁴ New Zealand Ministry of Foreign Affairs and Trade. *United Nations Handbook 2024-25*. p. 412.

²⁵ United Nations, Delegate. *General Assembly approves a \$3.45 billion regular budget for 2026*. 2026.



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1. Combating Illicit Financial Flows and Strengthening Good Practices on Assets Return to Foster Sustainable Development

“Corruption can be a trigger for conflict. As conflict rages, corruption prospers. And even if conflict ebbs, corruption can impede recovery. The international community can [combat] these efforts by working more effectively against money laundering, tax evasion and the illicit financial flows that have deprived countries of much-needed resources, and that feed further corruption.”²⁶

Introduction

Illicit financial flows (IFFs) account for a significant portion of the global economy and are extremely challenging to measure and trace.²⁷ The United Nations Office on Drugs and Crime (UNODC) estimates that up to \$2 trillion in illicit funds are laundered each year, or about 5% of global gross domestic product (GDP).²⁸ IFFs impede sustainable development, particularly in developing countries, by undermining institutions, eroding tax bases, and hampering efforts at structural change.²⁹ Networks of illicit finance often span regions; in the European Union (EU), criminal activity generated €139 billion in 2019 alone, or roughly 1% of the EU’s GDP.³⁰ Across the African continent, pilot studies have revealed that illicit tax and trade activities are involved in anywhere from 5-30% of official trade.³¹ Ranges like these also illustrate that, because of the secretive nature of IFFs, quantification remains a major hurdle to effective policy formation.³² Prevalent digital divides, limited inter-organizational collaboration, and a lack of internationally standardized monitoring and reporting procedures all hamper targeted policy development.³³

The General Assembly has adopted specific criteria and classifications for IFFs.³⁴ Within the United Nations system, IFFs can be understood as financial flows that are “illicit in origin, transfer or use that reflect an exchange of value and that cross country borders.”³⁵ An exchange of value may include an exchange of money, goods, or services.³⁶ Because of this, IFFs may manifest as illicit income generation, which is the production of illicit finance, goods, or services, or illicit income management schemes like money laundering, which use intermediaries to manage illicit financial activities.³⁷ These flows can be

²⁶ United Nations, Secretary-General. *Secretary-General's remarks to the Security Council on Corruption in Conflict [as delivered]*. 2018.

²⁷ United Nations Office on Drugs and Crime. *Money Laundering*. N.d.

²⁸ Ibid.

²⁹ United Nations Office on Drugs and Crime et al. *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*. 2020. p. 8; United Nations Office on Drugs and Crime et al. *Global Progress Report on Sustainable Development Goal 16: Indicators on Peaceful, Just and Inclusive Societies*. 2025. p. 54.

³⁰ European Union, European Commission. *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the EU Strategy to tackle Organised Crime 2021-2025 (COM/2021/170)*. 2021. p. 1.

³¹ United Nations Office on Drugs and Crime et al. *Global Progress Report on Sustainable Development Goal 16: Indicators on Peaceful, Just and Inclusive Societies*. 2025. p. 55; United Nations, Office of the Special Advisor on Africa. *Illicit Financial Flows fuelling conflicts and embezzling Africa's future?*. 2021.

³² United Nations Conference on Trade and Development. *Illicit Financial Flows*. N.d.; Ibid. p. 67.

³³ Ibid.

³⁴ United Nations Office on Drugs and Crime et al. *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*. 2020. p. 12.

³⁵ Ibid.

³⁶ Ibid. pp. 12-13.

³⁷ Ibid. pp. 7-8.



broken down into four main categories: tax and commercial activities, illegal markets, corruption, and the financing of crime and terrorism.³⁸

Asset return does not have a firm definition within the United Nations system, but broadly concerns the process by which Member States collaborate to return illicitly gained assets to their country of origin.³⁹ Asset return is generally understood as a restorative process following cases of corruption, which can include bribery, embezzlement, abuse of authority, and money laundering.⁴⁰ This process may include third-party oversight, such as by the Stolen Asset Recovery Institute (STAR), to ensure funds are directed towards victims of illicit activity or towards high-priority development areas, such as education and health care.⁴¹ Asset return often faces obstacles surrounding jurisdictional questions, confidentiality concerns, and lengthy negotiations, demanding substantial bilateral cooperation between Member States.⁴²

International and Regional Framework

General Assembly resolution 70/1 on “Transforming our world: the 2030 Agenda for Sustainable Development” (2030 Agenda) (2015) remains the General Assembly’s key thematic document for addressing IFFs and asset return.⁴³ IFFs often misappropriate and defer funds that could otherwise be directed toward financing the Sustainable Development Goals (SDGs).⁴⁴ Under SDG 16 (peace, justice, strong institutions), target 16.4 aims to “significantly reduce illicit financial flows and to strengthen the recovery and return of stolen assets.”⁴⁵ Furthermore, because of the high degree of multilateral cooperation required to track, seize, and return illicit assets, combating IFFs furthers SDG 17 (partnerships for the goals).⁴⁶ In particular, such efforts advance SDG target 17.1 on “strengthening domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.”⁴⁷

In line with the 2030 Agenda, the General Assembly has adopted several other frameworks that provide the basis for fostering sustainable development through combating IFFs.⁴⁸ The *Addis Ababa Action Agenda of the Third International Conference on Financing for Development* (Addis Ababa Action

³⁸ Ibid. p. 7.

³⁹ United Nations Office on Drugs and Crime. *Asset recovery (chapter V)*. N.d.

⁴⁰ United Nations Office on Drugs and Crime. *About corruption*. N.d.

⁴¹ United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025. p. 5.

⁴² United Nations Office on Drugs and Crime et al. *Report of the International Expert Meeting on the Return of Stolen Assets (ADDIS II)*. 2019. p. 16; United Nations Office on Drugs and Crime et al. *International Expert Meeting on Asset Return and Sustainable Development (ADDIS IV)*. 2025. p. 9; United Nations Conference on Trade and Development. *Illicit Financial Flows: Measuring illicit financial flows for stronger domestic resources*. 2025.

⁴³ United Nations, General Assembly. *Transforming our world: the 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015.

⁴⁴ United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/RES/80/126)*. 2025. p. 4.

⁴⁵ United Nations, General Assembly. *Transforming our world: the 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. p. 25.

⁴⁶ Ibid. p. 26.

⁴⁷ Ibid.

⁴⁸ United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/RES/80/126)*. 2025. p. 4.



Agenda) (2015) called upon Member States to redouble efforts in countering tax- and corruption-based IFFs to improve domestic resource mobilization.⁴⁹ General Assembly resolution 79/1 (2024) established the *Pact for the Future*, which specifically urges the elimination of IFFs as a vital component of closing the SDG financing gap.⁵⁰ As part of the *Pact for the Future*, the General Assembly also adopted the *Global Digital Compact* (2024), which commits Member States to ensure that the management of digital spaces falls into line with international laws and conventions.⁵¹ Commitments under the Addis Ababa Action Agenda and the *Pact for the Future* were expanded at the Fourth International Conference on Financing for Development through the *Sevilla Commitment* (2025).⁵² It makes targeted recommendations, including enhancing customs agency capacities, committing to accurate and timely trade data exchange, eliminating safe havens, and leveraging the international system for asset return.⁵³

The General Assembly Second Committee characterized the global IFF framework as a “work in progress,” pointing to the multiplicity of conventions that underpin global efforts.⁵⁴ The *United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances* (1988) provides a foundational link between illicit trade and human security, stating that the wealth acquired from illicit drug trafficking incentivizes malign actors to “penetrate, contaminate and corrupt” all levels of society.⁵⁵ Article 3 of the Convention commits Member States to outweigh such financial incentives with enhanced commitment to prosecution and monitoring of IFFs.⁵⁶ Most recently, the *United Nations Convention against Cybercrime* (2024) adapted these principles to the digital age, aiming to “prevent, detect and suppress” IFFs stemming from cybercrime as well as to work collaboratively with fellow Member States on digital asset return.⁵⁷ Article 31 compels Member States to adopt holistic legislative and digital infrastructure to trace, seize, and properly return digital illicit finance.⁵⁸ It further compels Member States to criminalize the use of digital technologies to conceal illicit activity.⁵⁹

The *United Nations Convention against Corruption* (UNCAC) (2004) acts as the primary multilateral framework for asset return, establishing standards of cooperation and transparency when seizing, holding, penalizing, and transferring illicit assets.⁶⁰ Chapter V provides the foundational scheme for asset

⁴⁹ United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda)* (A/RES/69/313). 2015. p. 8.

⁵⁰ United Nations, General Assembly. *The Pact for the Future* (A/RES/79/1). 2024. pp. 6, 18.

⁵¹ Ibid.

⁵² United Nations, General Assembly. *Sevilla Commitment* (A/RES/79/323). 2025. pp. 9-10.

⁵³ Ibid.

⁵⁴ United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development* (A/RES/79/234). 2024. p. 6.

⁵⁵ United Nations Conference for the Adoption of a Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances. *United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances*. 1988. p. 1.

⁵⁶ Ibid. p. 14.

⁵⁷ United Nations, General Assembly. *United Nations Convention against Cybercrime; Strengthening International Cooperation for Combating Certain Crimes Committed by Means of Information and Communications Technology Systems and for the Sharing of Evidence in Electronic Form of Serious Crimes* (A/RES/79/243). 2024. p. 60.

⁵⁸ Ibid. p. 22.

⁵⁹ Ibid. p. 70.

⁶⁰ United Nations, General Assembly. *United Nations Convention against Corruption* (A/RES/58/4). 2003. pp. 44-47.



return in international law, prioritizing bilateral, ad hoc arrangements between Member States.⁶¹ At the Global Forum on Asset Recovery in 2017, STAR, a collaboration between UNODC and the World Bank, adopted the *GFAR Principles for Disposition and Transfer of Confiscated Stolen Assets in Corruption Cases*.⁶² Principle 1 recognizes the fundamentally cooperative nature of asset return, while Principle 8 reaffirms Member States' commitments to pursue bilateral arrangements pursuant to Chapter V of UNCAC.⁶³

Subsidiary organs often translate the General Assembly Second Committee's thematic guidance into action.⁶⁴ UNODC and the United Nations Conference on Trade and Development (UNCTAD) act as joint custodians for this indicator.⁶⁵ UNODC works to address crime-related IFFs, while UNCTAD focuses on commercial and tax-related IFFs.⁶⁶ These two agencies jointly developed the *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows* (Conceptual Framework) (2020).⁶⁷ Following endorsement by the United Nations Statistical Commission in 2022, this framework acts as the primary method of assessing IFFs within the United Nations system.⁶⁸ The Conceptual Framework outlines top-down and bottom-up approaches to overcoming the IFF data gap.⁶⁹ Top-down methods take a system-wide approach in order to find data discrepancies that may point to illicit activity.⁷⁰ This approach has been particularly effective in developing methodologies for trade- and tax-based IFFs, specifically in measuring trade misinvoicing, aggressive tax avoidance, and tax evasion.⁷¹ Bottom-up approaches examine known IFFs individually before compiling this data into regional estimates.⁷² For example, UNODC has leveraged this approach to form early estimates on IFFs related to opiates trafficking and the smuggling of migrants.⁷³

⁶¹ Ibid. p. 42; United Nations Office on Drugs and Crime. *Confiscated asset returns and the United Nations Convention against Corruption: A Net for All Fish*. 2023. p. vi.

⁶² World Bank Group et al. *GFAR Principles for Disposition and Transfer of Confiscated Stolen Assets in Corruption Cases*. 2017.

⁶³ Ibid.

⁶⁴ United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/RES/80/126)*. 2025. pp. 11-12.

⁶⁵ United Nations Office on Drugs and Crime et al. *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*. 2020. p. 7.

⁶⁶ Ibid.

⁶⁷ Ibid.

⁶⁸ United Nations, Economic and Social Council, Statistical Commission. *Report on the fifty-third session (28 February–2 March and 4 March 2022) (E/2022/24-E/CN.3/2022/41)*. 2022. p. 21; United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/RES/80/126)*. 2025. p. 3.

⁶⁹ United Nations Office on Drugs and Crime et al. *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*. 2020. p. 19.

⁷⁰ Ibid.

⁷¹ United Nations Conference on Trade and Development. *Report: Joint Measurement and Policy Workshop on Illicit Financial Flows*. 2025. p. 8.

⁷² United Nations Office on Drugs and Crime et al. *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*. 2020. p. 19.

⁷³ United Nations Office on Drugs and Crime. *Study on Illicit Financial Flows Associated with Smuggling of Migrants and Trafficking in Persons from GLO-Act Partner Countries to Europe*. 2023; United Nations Office on Drugs and Crime. *Opiates and Methamphetamine Trafficking on the Balkan Route: Drug Flows, Illicit Incomes and Illicit Financial Flows*. 2025.



The General Assembly stresses the frontline importance of regional organizations in adapting broad IFF and asset return principles into regional contexts.⁷⁴ Within the African Union, *Africa 2063: The Africa We Want* (2013) stands as the primary document characterizing their Member States' responses to IFFs.⁷⁵ It links the goal of eliminating IFFs from the continent to sustainable development, ultimately aiming to form "continental capital markets and financial institutions."⁷⁶ UNCTAD and pilot countries, such as Nigeria and Ghana, have used insights from the Conceptual Framework to develop the IFF Policy Framework, a broad model for addressing trade- and tax-based IFFs.⁷⁷ The IFF Policy Framework translates a macroeconomic assessment of trade channels into a whole-of-society network analysis, allowing Member States to improve data quality in key sectors.⁷⁸ The EU has delegated similarly: EU regulation 2024/1620 established a regional body, the Authority for Anti-Money Laundering and Countering the Financing of Terrorism, in order to monitor illicit finance flowing through formal channels.⁷⁹ Meanwhile, the *EU Strategy to Tackle Organised Crime 2021-2025* (2021) provides a framework for whole-of-region cooperation against "networked" criminal activity as well as asset return.⁸⁰ The Organization of American States is currently working to construct a similar regional framework based on the principle of countering "criminal convergence," stressing that disparate illicit activities often occur through the same institutional cracks.⁸¹

Role of the International System

The General Assembly Second Committee is responsible for providing overarching direction on multilateral solutions to IFFs and asset return.⁸² The General Assembly also works to create awareness such as by designating 15 November as the International Day for the Prevention of and Fight against All Forms of Transnational Organized Crime.⁸³ The 2025 theme, "Follow the Money," aimed to enhance global understanding of the scope of IFFs specifically.⁸⁴ Furthermore, while asset return under UNCAC is primarily formalized through bilateral arrangements, the General Assembly provides a forum for trust-building pursuant to those arrangements.⁸⁵ The Second Committee recently requested reports from

⁷⁴ United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/RES/80/126)*. 2025.

⁷⁵ African Union Commission. *Agenda 2063: The Africa We Want*. 2015.

⁷⁶ Ibid. p. 18.

⁷⁷ United Nations Conference on Trade and Development. *Report: Joint Measurement and Policy Workshop on Illicit Financial Flows*. 2025. p. 12.

⁷⁸ Ibid.

⁷⁹ European Union, European Parliament and Council of the European Union. *Regulation (EU) 2024/1620 of the European Parliament and of the Council of 31 May 2024 establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism and amending Regulations (EU) No 1093/2010, (EU) No 1094/2010 and (EU) No 1095/2010*. 2024.

⁸⁰ European Union, European Commission. *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the EU Strategy to tackle Organised Crime 2021-2025 (COM/2021/170)*. 2021. pp. 1, 18-20.

⁸¹ Organization of American States. *The Need for a New Approach to Transnational Criminal Organizations in Response to Criminal Convergence and the Expansion of Illicit Markets*. 2026. pp. 3-4.

⁸² United Nations, General Assembly. *International coordination and cooperation to combat illicit financial flows: Report of the Secretary-General (A/80/224)*. 2025.

⁸³ United Nations, General Assembly. *International Day for the Prevention of and Fight against All Forms of Transnational Organized Crime (A/RES/78/267)*. 2024. p. 2.

⁸⁴ United Nations Office on Drugs and Crime. *International Day against Transnational Organized Crime - 15 November*. N.d.

⁸⁵ United Nations, General Assembly. *International coordination and cooperation to combat illicit financial flows: Report of the Secretary-General (A/80/224)*. 2025. p. 2.



UNODC, UNCTAD, and the United Nations Secretary-General on the state of international asset return architecture for its 81st session, which will be held in 2026.⁸⁶

Current global efforts to address IFFs are primarily focused on improving data quality, availability, and interoperability through interagency collaboration.⁸⁷ UNODC and UNCTAD have gradually expanded pilot testing of the Conceptual Framework to more Member States within their respective mandates.⁸⁸ UNCTAD hosts policy workshops with Member States that have adopted the Conceptual Framework, like the 2025 workshop, which led to the creation of the IFF Policy Framework.⁸⁹ UNCTAD has also updated its Automated System for Customs Data (ASYCUDA) software, which is in use in over 100 Member States, to facilitate the efficient exchange of customs and trade data.⁹⁰ ASYCUDA's new Artificial Intelligence capabilities detect customs discrepancies across the network of Member States using it, thereby providing a clearer picture of IFF routes.⁹¹ UNODC is working to develop similar tools using bottom-up approaches.⁹² Its Sharing Electronic Resources and Laws on Crime (SHERLOC) database compiles all public-facing records and UNODC research to assist with IFF measurement and policy.⁹³

International organizations frequently collaborate on country-specific capacity-building and knowledge-sharing projects.⁹⁴ From 2020-2022, UNODC and UNCTAD collaborated with the Economic and Social Commission for Asia and the Pacific, the United Nations Department of Economic and Social Affairs, and the UNODC Regional Office for Southeast Asia and the Pacific on complementary projects amidst data collection efforts.⁹⁵ While working on pilot studies of drug trafficking IFFs in the Maldives, this inter-agency collaboration also helped train the National Bureau of Statistics, the Maldives Police Service, and the National Drug Agency in record-keeping and domestic data comparison.⁹⁶ In Viet Nam, UNODC employed bottom-up methods under the Conceptual Framework to help local authorities track IFFs related to wildlife trafficking.⁹⁷ In Nepal, a similar strategy was employed regarding human trafficking-related IFFs.⁹⁸

⁸⁶ United Nations, General Assembly. *Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/RES/80/126)*. 2025. pp. 11-12.

⁸⁷ United Nations Office on Drugs and Crime et al. *Global Progress Report on Sustainable Development Goal 16: Indicators on Peaceful, Just and Inclusive Societies*. 2025. pp. 67-68; United Nations Conference on Trade and Development. *Illicit Financial Flows: Measuring illicit financial flows for stronger domestic resources*. 2025.

⁸⁸ United Nations Conference on Trade and Development. *Report: Joint Measurement and Policy Workshop on Illicit Financial Flows*. 2025. p. 12.

⁸⁹ Ibid. p. 12.

⁹⁰ Ibid. pp. 9-10; United Nations Conference on Trade and Development. *About ASYCUDA: Background*. 2026.

⁹¹ United Nations Conference on Trade and Development. *ASY5 at a Glance*. 2026.

⁹² United Nations Office on Drugs and Crime. *Sharing Electronic Resources and Laws on Crime: Home*. N.d.

⁹³ Ibid.

⁹⁴ United Nations, General Assembly. *International coordination and cooperation to combat illicit financial flows: Report of the Secretary-General (A/80/224)*. 2025. p. 13.

⁹⁵ United Nations Office on Drugs and Crime et al. *Measuring illicit financial flows in Asia-Pacific*. N.d.

⁹⁶ United Nations Office on Drugs and Crime. *Measuring Illicit Financial Flows in the Maldives*. N.d.

⁹⁷ United Nations Office on Drugs and Crime et al. *Measuring illicit financial flows in Asia-Pacific*. N.d.

⁹⁸ United Nations Office on Drugs and Crime. *Measuring Illicit Financial Flows in Nepal*. N.d.



International organizations play a vital role in coordinating asset return under UNCAC.⁹⁹ Through STAR, the World Bank and UNODC have assisted Member States with over 500 asset seizure and return cases, valuing \$16.9 billion.¹⁰⁰ STAR's Asset Recovery Watch Database compiles information on ongoing and completed cases, identifying best practices and persistent challenges through open information exchange.¹⁰¹ STAR's teams of nonpartisan legal experts often work on the ground on specific cases, and practitioners often leverage STAR's network to develop bilateral partnerships among Member States and international organizations.¹⁰² The United Nations Interregional Crime and Justice Research Institute (UNICRI) operates in a similar capacity, frequently working alongside Member States to provide case-specific advice and to document best practices in asset recovery.¹⁰³ UNICRI also serves as a mediator, helping to begin bilateral and multilateral dialogue for asset return requests under UNCAC.¹⁰⁴

Regional organizations assist Member States in coordinating IFF policies and asset return inquiries, particularly within the African continent.¹⁰⁵ In October 2025, the African Union Commission, Tax Justice Network Africa, and the African Tax Administration Forum formulated the Anti-IFF Policy Tracker Tool.¹⁰⁶ This tool allows stakeholders at all levels to access and compare policies pertaining to tax-related IFFs in order to identify domestic and regional policy gaps.¹⁰⁷ Many Member States also participate in the Asset Recovery Inter-Agency Network of Southern Africa (ARINSA), an informal network intended to depoliticize asset-return discussions by normalizing interjurisdictional communication.¹⁰⁸ The UNODC Regional Office for Southern Africa supports ARINSA's operations by handling administrative affairs.¹⁰⁹ ARINSA holds workshops on capacity-building and investigative best practices, and Member States reported asset seizures of \$8.3 billion in 2020.¹¹⁰ Other regions have established similar informal networks: in Europe, the Camden Asset Recovery Inter-Agency Network is endorsed by the EU Agency for Law Enforcement Cooperation (Europol) and frequently collaborates with ARINSA.¹¹¹

⁹⁹ United Nations, General Assembly. *International coordination and cooperation to combat illicit financial flows: Report of the Secretary-General (A/80/224)*. 2025. p. 11.

¹⁰⁰ World Bank Group et al. *Asset Recovery Watch Database*. N.d.

¹⁰¹ United Nations Office on Drugs and Crime et al. *International Expert Meeting on Asset Return and Sustainable Development (ADDIS IV)*. 2025. p. 15.

¹⁰² World Bank Group et al. *STAR Brochure*. 2023.

¹⁰³ United Nations Interregional Crime and Justice Research Institute. *Asset Recovery and Illicit Financial Flows*. 2025; United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025. p. 4.

¹⁰⁴ United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025. p. 4.

¹⁰⁵ United Nations, General Assembly. *International coordination and cooperation to combat illicit financial flows: Report of the Secretary-General (A/80/224)*. 2025. p. 9.

¹⁰⁶ United Nations Conference on Trade and Development. *Report: Joint Measurement and Policy Workshop on Illicit Financial Flows*. 2025. p. 10.

¹⁰⁷ Tax Justice Network Africa. *The African Union Commission, TJNA and ATAF officially launched the Anti-Illicit Financial Flows Policy Tracker at the PAC 2025*. 2025.

¹⁰⁸ United Nations, Office of the Special Advisor on Africa. *Illicit Financial Flows in the Southern Africa Development Community (SADC): Recent Trends and Regional Initiatives*. 2024. p. 19.

¹⁰⁹ Ibid.

¹¹⁰ Ibid. pp. 19-20.

¹¹¹ Ibid. p. 19; Camden Asset Recovery Inter-Agency Network. *The CARIN Manual: The History, Statement of Intent, Membership and Functioning of CARIN*. 2012. p. 7.



Enhancing Cyber Forensics to Combat Digital IFFs

New technologies have led to emerging challenges in addressing all forms of IFFs.¹¹² Digital technologies are not only becoming the preferred method of financing traditional criminal activity, but also an avenue for IFFs that solely exist in cyberspace.¹¹³ Cybercrime can be classified in two ways: cyber-enabled and cyber-dependent crime.¹¹⁴ Cyber-enabled crime refers to criminal activities that have adapted to capitalize on new technologies, such as the financing of terrorist and extremist groups.¹¹⁵ Cyber-dependent crime refers to new criminal acts that only became possible with the proliferation of digital technologies, like phishing scams.¹¹⁶

Cybercriminals, whether acting alone or in organized groups, leverage new technologies for a variety of reasons.¹¹⁷ UNCTAD identifies automation, speed, the cross-border nature, anonymity, complexity, and regulatory insufficiency as some of the most pressing incentives.¹¹⁸ These conditions allow for IFF-generating activities to occur at an unprecedented scale in multiple jurisdictions simultaneously, making tracing, seizure, and asset return even more challenging.¹¹⁹ Cybercriminal use of cryptocurrency and blockchain technology continues to professionalize as well, further obscuring flows of illicit finance.¹²⁰ During the process of money-laundering, crypto-assets can be laundered through dozens of single-use accounts, utilizing servers in dozens of jurisdictions, rendering them virtually untraceable.¹²¹ While the United Nations Development Programme estimates that cybercrime costs Member States trillions of dollars annually, data remains highly limited, which exacerbates the challenges in forming policy around IFFs.¹²²

Cyber forensics is increasingly being recognized as invaluable to combating IFFs in the digital age, and international organizations are working to create global standards.¹²³ Cyber forensics refers to a set of skills and best practices concerning the acquisition, storage, and analysis of digital evidence that could point to IFFs.¹²⁴ The United Nations Office of Counter-Terrorism (UNOCT) has published reference materials for first responders on how to properly handle digital evidence.¹²⁵ Above all, UNOCT stresses

¹¹² United Nations Conference on Trade and Development. *Economic Development in Africa Report 2020: Tracking Illicit Financial Flows for Sustainable Development in Africa*. 2020. p. 112.

¹¹³ United Nations Office of Counter-Terrorism et al. *Cybersecurity and New Technologies: Guide for First Responders on the Collection of Digital Devices in the Battlefield*. 2023. p. 18.

¹¹⁴ United Nations, Department of Global Communications. *Basic facts about the global cybercrime treaty*. N.d.

¹¹⁵ Ibid; United Nations Office of Counter-Terrorism et al. *Cybersecurity and New Technologies: Guide for First Responders on the Collection of Digital Devices in the Battlefield*. 2023. p. 18.

¹¹⁶ United Nations, Department of Global Communications. *Basic facts about the global cybercrime treaty*. N.d.

¹¹⁷ United Nations Conference on Trade and Development. *Economic Development in Africa Report 2020: Tracking Illicit Financial Flows for Sustainable Development in Africa*. 2020. p. 112.

¹¹⁸ Ibid.

¹¹⁹ United Nations Office on Drugs and Crime. *What to know about cybercrime in 2026*. N.d.

¹²⁰ United Nations Office on Drugs and Crime. *Global experts advance the joint fight against crypto-enabled crime*. N.d.

¹²¹ United Nations Office on Drugs and Crime. *Money laundering through cryptocurrencies*. N.d.

¹²² United Nations Development Programme. *Barriers to Action: Technical and Practical Constraints to Combating Illicit Financial Flows*. 2025. p. 17.

¹²³ United Nations Office of Counter-Terrorism et al. *Cybersecurity and New Technologies: Guide for First Responders on the Collection of Digital Devices in the Battlefield*. 2023. p. 6.

¹²⁴ Ibid.

¹²⁵ Ibid.



the difficulty in preserving the integrity and credibility of digital evidence, offering step-by-step procedures for digital confiscation.¹²⁶ UNODC partnered with UNOCT in 2017 to form the Global Initiative on Handling Electronic Evidence, which leverages public-private partnerships to form standardized cyber forensic methods.¹²⁷ It also serves as a multilateral platform for the secure exchange of digital evidence, overcoming jurisdictional challenges when combating digital IFFs.¹²⁸ The initiative's Data Disclosure Framework provides guidance to private tech corporations on responding to requests for digital evidence from foreign jurisdictions and introduced standardized data-requisition forms.¹²⁹ UNODC compiles these resources into its Electronic Evidence Hub, which has been incorporated into SHERLOC, pairing cybercrime case studies with UNODC's Cybercrime Teaching Module Series.¹³⁰

International organizations also frequently provide assistance to Member States on the ground.¹³¹ The International Criminal Police Organization (INTERPOL) supports Member States in discovering and tracing digital IFFs through operational assistance, capacity building, knowledge sharing, and as a cross-jurisdictional intermediary.¹³² INTERPOL also provides guidelines and standards for the handling of digital forensic evidence, particularly targeting first responders.¹³³ In 2024, UNODC worked with law enforcement in the Philippines to trace IFFs related to digital child sexual abuse material.¹³⁴ Throughout 2025, UNOCT and UNODC collaborated on capacity-building and training on digital forensics in the Kyrgyz Republic.¹³⁵ Processing and efficiency increased by 40%, allowing the Ministry of Justice to process 25% more cases related to illicit financing of terrorism.¹³⁶

Combating Corruption for Sustainable Peacebuilding

Conflict and post-conflict environments can conceal all forms of illicit financial activity, but corruption poses distinct challenges.¹³⁷ These crises may necessitate expedited responses, but such expediency may also create gaps through which illicit finance can flow.¹³⁸ Corrupt actors, seeking to take advantage of these gaps, may attempt to spoil efforts at peacebuilding and reconciliation for personal gain.¹³⁹ UNODC describes how corruption poses a significant challenge to sustainable development and lasting peace: it

¹²⁶ Ibid. pp. 23, 42.

¹²⁷ Conference of the Parties to the United Nations Convention against Transnational Organized Crime, Working Group on International Cooperation. *Practical implementation of article 27 of the United Nations Convention against Transnational Organized Crime (law enforcement cooperation): Background paper prepared by the Secretariat*. 2023; United Nations Office on Drugs and Crime. *Electronic Evidence*. N.d.

¹²⁸ United Nations Office on Drugs and Crime. *Electronic Evidence*. N.d.

¹²⁹ United Nations Office on Drugs and Crime et al. *Data Disclosure Framework (DDF): General practices developed by international service providers in responding to overseas government requests for data*. 2021.

¹³⁰ United Nations Office on Drugs and Crime. *Teaching Module Series: Cybercrime*. N.d.; United Nations Office on Drugs and Crime. *Electronic Evidence Hub*. N.d.

¹³¹ International Criminal Police Organization. *Digital forensics*. 2026.

¹³² Ibid.

¹³³ Ibid.

¹³⁴ United Nations, Department of Global Communications. *First Person: Philippines 'cyber cops' tackle explosion of online child abuse*. 2024.

¹³⁵ United Nations Office of Counter-Terrorism. *Strengthening Digital Forensics Capacities in the Kyrgyz Republic*. 2026.

¹³⁶ Ibid.

¹³⁷ United Nations Office on Drugs and Crime. *Preventing organized crime from spoiling peace*. 2009.

¹³⁸ United Nations Office on Drugs and Crime. *Fragile and conflict-affected situations – Emergency and crisis response*. N.d.

¹³⁹ United Nations Office on Drugs and Crime. *Preventing organized crime from spoiling peace*. 2009.



diverts public funds for the benefit of select groups, cementing inequalities, reinforcing grievances, and hindering reconciliation.¹⁴⁰ The World Economic Forum estimates that corruption costs developing countries \$1.26 trillion annually, worsening grievances which can instigate, perpetuate, or exacerbate conflicts.¹⁴¹ In post-conflict settings, corruption slows down reconstruction and development; for example, stunted health sector development owing to high levels of corruption has been correlated with a 30% increase in child mortality, and a 100% increase in infant mortality.¹⁴² In many cases, diverted funds are directed towards criminal organizations, insurgent groups, and terrorist cells, posing risks for the entire international community.¹⁴³ In one case, UNODC reported that hydrocarbon fuel smugglers bribed checkpoint officials to deliver the fuel to armed groups.¹⁴⁴ Sustainable peacebuilding refers to efforts to counter such spoilers by preventing the onset, escalation, or resurgence of conflict through addressing root causes and fostering national reconciliation.¹⁴⁵ The United Nations system therefore works to combat this nexus of IFFs through sustainable peacebuilding operations.¹⁴⁶

UNICRI has also worked to develop best practices for asset return with a view to sustainable peacebuilding.¹⁴⁷ The civil confiscation method has been increasingly adopted internationally to overcome limited capacity in conflict and post-conflict justice systems by placing illicit assets themselves on trial, rather than any one individual.¹⁴⁸ With this method, Member States only need to prove the funds' connection to illicit activity, expediting proceedings while avoiding politicization of the trial, which can hinder reconciliation.¹⁴⁹ During Peru's post-conflict recovery, this method was employed in a corruption case surrounding money laundering through overpriced procurement contracts.¹⁵⁰ Although the parties were stationed abroad, preventing a criminal prosecution within Peru's jurisdiction, the assets involved were proven to be illicit, and \$8.5 million were subsequently confiscated and redirected to development needs.¹⁵¹ UNICRI recommends prioritizing reinvestment into critical development priorities, such as health care, education, and infrastructure, all of which face capacity constraints during and after conflict.¹⁵² UNICRI has also developed the social re-use method, wherein Member States specifically absorb seized

¹⁴⁰ United Nations Office on Drugs and Crime. *Achieving Peace Through Integrity: Addressing Corruption in Conflict-affected Settings*. 2025. p. 5.

¹⁴¹ United Nations Office on Drugs and Crime et al. *The Impact of Corruption on Sustainable Development*. 2024. pp. 3, 5.

¹⁴² Ibid. p. 4; United Nations Office on Drugs and Crime. *Achieving Peace Through Integrity: Addressing Corruption in Conflict-affected Settings*. 2025. p. 5.

¹⁴³ United Nations Office on Drugs and Crime. *Achieving Peace Through Integrity: Addressing Corruption in Conflict-affected Settings*. 2025. p. 5.

¹⁴⁴ United Nations Conference of the States Parties to the United Nations Convention against Corruption. *Links between corruption and other forms of crime, including during times of emergencies and crisis response and recovery: Note by the Secretariat (CAC/COSP/2023/18)*. 2023. p. 11.

¹⁴⁵ United Nations, Security Council. *Post-Conflict Peacebuilding (S/RES/2282 (2016))*. 2016. pp. 1-2.

¹⁴⁶ United Nations Office on Drugs and Crime. *Achieving Peace Through Integrity: Addressing Corruption in Conflict-affected Settings*. 2025.

¹⁴⁷ United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025.

¹⁴⁸ Ibid. p. 5.

¹⁴⁹ Ibid.

¹⁵⁰ United Nations Interregional Crime and Justice Research Institute. *Good Practices in Accelerating the Capture of Illicitly-Obtained Assets*. 2024. pp. 22-23.

¹⁵¹ Ibid.

¹⁵² United Nations Interregional Crime and Justice Research Institute. *The Social Re-Use of Seized and Confiscated Assets: Good Policies and Practices*. 2025. p. 12.



assets into social programs.¹⁵³ According to the Institute, this method has proven particularly effective in restoring public faith in institutions after cases of corruption.¹⁵⁴ Ukraine has leveraged these practices during the ongoing war in Ukraine.¹⁵⁵ The Asset Recovery and Management Agency, established in 2015, reuses seized assets from corruption cases to maintain critical infrastructure, provide housing for internally displaced persons, and to finance other critical development needs.¹⁵⁶ To date, UNICRI has supported the recovery of \$400 million in stolen assets and the tracing of over \$60 billion in assets, ranging from fraudulent bank accounts to stolen cultural artifacts.¹⁵⁷

Conclusion

IFFs divert trillions of dollars from sustainable development towards malign actors who seek to undermine it.¹⁵⁸ The scope of what is considered illicit financial activity makes holistic approaches challenging.¹⁵⁹ Data quality and availability remain obstacles to the creation of actionable policy.¹⁶⁰ These challenges are further complicated in the digital age, where limited cyber-forensic capacity severely hampers the tracing of digital IFFs.¹⁶¹ Asset return provides a means of redirecting seized illicit finance back towards development priorities.¹⁶² The international system, through organizations like STAR and UNICRI, helps overcome prevalent interjurisdictional challenges in implementing UNCAC.¹⁶³ By embedding anti-corruption and asset-return best practices into peacebuilding efforts, the international community can foster sustainable development in states experiencing conflict and post-conflict recovery.¹⁶⁴

Further Research

As delegates conduct further research and consider how to address this topic, they should consider: How can IFFs be addressed holistically despite their many forms? How can the General Assembly expedite

¹⁵³ United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025. p. 5.

¹⁵⁴ Ibid; United Nations Interregional Crime and Justice Research Institute. *The Social Re-Use of Seized and Confiscated Assets: Good Policies and Practices*. 2025. p. 12.

¹⁵⁵ United Nations Interregional Crime and Justice Research Institute. *The Social Re-Use of Seized and Confiscated Assets: Good Policies and Practices*. 2025. p. 60.

¹⁵⁶ Ibid.

¹⁵⁷ United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025. p. 4.

¹⁵⁸ United Nations Office on Drugs and Crime. *Achieving Peace Through Integrity: Addressing Corruption in Conflict-affected Settings*. 2025. p. 5.

¹⁵⁹ United Nations Office on Drugs and Crime et al. *Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*. 2020. p. 7.

¹⁶⁰ United Nations Conference on Trade and Development. *Illicit Financial Flows*. N.d.; United Nations Office on Drugs and Crime et al. *Global Progress Report on Sustainable Development Goal 16: Indicators on Peaceful, Just and Inclusive Societies*. 2025. p. 67.

¹⁶¹ United Nations Development Programme. *Barriers to Action: Technical and Practical Constraints to Combating Illicit Financial Flows*. 2025. p. 17.

¹⁶² United Nations Office on Drugs and Crime et al. *International Expert Meeting on Asset Return and Sustainable Development (ADDIS IV)*. 2025. p. 5.

¹⁶³ World Bank Group et al. *STAR Brochure*. 2023; United Nations Interregional Crime and Justice Research Institute. *Asset Recovery and Illicit Financial Flows*. 2025; United Nations Interregional Crime and Justice Research Institute. *Assisting Countries in the Tracing, Seizure and Confiscation of Illicitly-Obtained Assets*. 2025. p. 4.

¹⁶⁴ United Nations Office on Drugs and Crime. *Achieving Peace Through Integrity: Addressing Corruption in Conflict-affected Settings*. 2025. p. 5.



the refinement of the Conceptual Framework? How can United Nations agencies better coordinate with one another, as well as with other national, regional, and international organizations, on IFFs and asset return? What policies have been effective for Member States in combating IFFs domestically and across borders? How can digital forensic strategies be incorporated into IFF measurement and asset return methodologies? Are there other strategies that can promote sustainable peace in conflict and post-conflict contexts during asset return cases involving corruption?



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2. Promoting Universal Access to Affordable, Reliable, Sustainable, and Modern Energy (SDG 7)

“And in this age of war, climate stress is also exposing another truth: our addiction to fossil fuels is destabilizing both the climate and global security. Now more than ever, we must accelerate a just transition to renewable energy. Renewables deliver climate security, energy security and national security.”¹⁶⁵

Introduction

In 2025, the annual *Tracking SDG 7: Energy Progress Report* showed moderate progress towards Sustainable Development Goal (SDG) 7 (affordable and clean energy), but despite these gains, the international community is not on pace to meet the targets set out in General Assembly resolution 70/1 on “Transforming our world: the 2030 Agenda for Sustainable Development” (2030 Agenda) (2015).¹⁶⁶ SDG 7’s focus on the energy transition towards renewables and energy efficiency aligns with the General Assembly Second Committee’s mandate to address matters related to economic development, particularly as it relates to investment and trade.¹⁶⁷ Investments by Member States have typically been lower for SDG 7 than for the others, with less than 1% of total SDG expenditures of the United Nations directed towards energy in 2024.¹⁶⁸

Renewable energy sources create fewer emissions by replenishing energy consumption through naturally derived sources like wind or solar and are an important component of reducing energy poverty through universal electrification.¹⁶⁹ While global electrification has risen to around 92%, only 50% of households in Sub-Saharan Africa, Oceania, and other least developed countries have access to electricity, resulting in energy poverty.¹⁷⁰ The World Bank and the United Nations Statistics Division (UNSD) define energy poverty as “a lack of adequate, reliable, and affordable energy for daily activities necessary for welfare and economic development,” affecting 1.18 billion individuals globally.¹⁷¹ In many instances, energy poverty is concentrated in regions that are remote, low-income, or experiencing conflict and infrastructure challenges.¹⁷² These challenges can lead to funding delays, which affected about half of renewable energy projects in 20 countries in Sub-Saharan Africa and Asia between 2002 and 2018.¹⁷³ Energy poverty can increase vulnerability to carbon leakage, which occurs when developed countries offload industries with a high negative environmental impact, like fossil fuel extraction, to developing countries to

¹⁶⁵ United Nations Framework Convention on Climate Change. “Renewables deliver climate security, energy security and national security”: UN Secretary-General. 2026.

¹⁶⁶ World Bank Group. *Tracking SDG 7: The Energy Progress Report 2025*. 2025.

¹⁶⁷ United Nations, General Assembly. *Functions and Powers of the General Assembly*. N.d.

¹⁶⁸ United Nations, General Assembly. *Ensuring access to affordable, reliable, sustainable and modern energy for all (A/RES/79/211)*. 2024. p. 3.

¹⁶⁹ United Nations, Department of Global Communications. *What is renewable energy?*. N.d.

¹⁷⁰ United Nations Statistics Division. *The Sustainable Development Goals Extended Report 2024: SDG 7 Affordable and Clean Energy*. 2024. p. 3.

¹⁷¹ United Nations Development Programme. *Beyond Access: 1.18 billion in energy poverty despite rising electricity access*. 2020.

¹⁷² World Bank Group. *Tracking SDG 7: The Energy Progress Report 2025*. 2025.

¹⁷³ World Economic Forum. *Why investment in clean cooking is falling short*. 2023.



appear cleaner than they are.¹⁷⁴ Carbon leakage changes the distribution of emissions but does not reduce the total amount, limiting progress towards the energy transition.¹⁷⁵

Around 2.1 billion people globally do not have access to clean cooking fuels like natural gas or electric cooking, exposing them to significant health impacts from dirty cooking methods.¹⁷⁶ Dirty cooking methods use fuels like coal, kerosene, or a solid biomass, such as wood or dung, in an open fire or inefficient stove within the home and expose communities to negative health outcomes and premature death from smoke inhalation and air pollution.¹⁷⁷ The healthcare costs associated with their use have been estimated by the World Bank to be around \$1.4 trillion annually through 2030.¹⁷⁸ Women and children in rural areas are disproportionately affected by the exposure risks associated with limited access to clean cooking.¹⁷⁹ Despite these tangible negative outcomes, the World Economic Forum found that funding for clean cooking is low, with only 450-500 total clean cookstove manufacturers globally and high uncertainty over the growth potential in the market without subsidization.¹⁸⁰

International and Regional Framework

According to the United Nations Development Programme (UNDP), the energy sector is responsible for 80% of greenhouse gas emissions, establishing a link between the energy transition and climate change frameworks.¹⁸¹ The *United Nations Framework Convention on Climate Change* (1992) and its subsequent agreements, the *Kyoto Protocol* (1997) and *Paris Agreement* (2015), are legally binding international treaties that aim to stabilize greenhouse gas concentrations in the atmosphere and regulate and reduce emissions like those from fossil fuels.¹⁸² The *Kyoto Protocol* balances legal obligations with flexibility by using market-based incentives to encourage low-cost investment in developing Member States and ensuring compliance through independent expert reviews and standardized reporting.¹⁸³ The *Paris Agreement* expanded this to include nationally determined contributions (NDCs) that are reviewed every five years and assess progress on Member States' efforts towards climate mitigation, adaptation, and investment through the enhanced transparency framework.¹⁸⁴ Under this framework, States parties must submit biennial transparency reports that are subject to technical expert review and include improvement measures for reporting over time.¹⁸⁵

¹⁷⁴ Bonnet et al. International Institute for Sustainable Development. *Addressing Carbon Leakage: A toolkit*. 2024.

¹⁷⁵ Ibid.

¹⁷⁶ World Health Organization. *Household air pollution*. 2025.

¹⁷⁷ Eze. Climate Action Africa. *Dirty cooking: A health risk to women in Africa*. 2022; United Nations Development Coordination Office. *Game-Changers: Energy access and affordability, Powering ahead to 2030*. 2023; World Health Organization. *Household air pollution*. 2025.

¹⁷⁸ Rowling. Reuters. *Dirty Secret: Half of the world lacks clean cooking, at a huge cost*. 2020.

¹⁷⁹ Organisation for Economic Co-operation and Development. *SIGI 2023 Global Report: Gender Equality in Times of Crisis*. 2023.

¹⁸⁰ World Economic Forum. *Why investment in clean cooking is falling short*. 2023.

¹⁸¹ United Nations Development Programme. *Climate Promise: Energy*. 2026.

¹⁸² United Nations Conference on Environment and Development. *United Nations Framework Convention on Climate Change*. 1992; United Nations Framework Convention on Climate Change. *The Paris Agreement*. N.d.; United Nations Framework Convention on Climate Change. *UN Climate Change - Who we are and what we do*. N.d.

¹⁸³ United Nations Framework Convention on Climate Change. *UN Climate Change - Who we are and what we do*. N.d.

¹⁸⁴ Ibid; United Nations Framework Convention on Climate Change. *The Paris Agreement*. N.d.

¹⁸⁵ World Resources Institute. *Navigating the Paris Rulebook: Enhanced Transparency Framework*. 2026.



Renewable energy and access to clean cooking are key components for achieving the energy transition outlined in SDG 7, which promotes universal access to affordable, reliable, and sustainable modern energy.¹⁸⁶ In particular, SDG target 7.1 on ensuring “universal access to affordable, reliable and modern energy,” indicator 7.1.1 on the “proportion of population with access to electricity,” and SDG target 7.2 on substantially growing “the share of renewable energy in the global energy mix” are important for accelerating the energy transition.¹⁸⁷ Progress towards indicator 7.1.2 on the “proportion of population with primary reliance on clean fuels and technology” is measured by the World Health Organization (WHO) and impacts SDG 1 (no poverty) and SDG 3 (good health and well-being).¹⁸⁸ Regional plans like the African Union’s *Agenda 2063: The Africa We Want* (2015) and the European Union’s REPowerEU roadmap (2025) support these targets by leveraging energy resources through integrated electricity grids in Africa and regulatory mandates that eliminate dependence on Russian oil imports for renewables like wind and solar in Europe.¹⁸⁹

To support SDG 7’s emphasis on alternatives to fossil fuels, the General Assembly and other United Nations bodies have adopted a number of resolutions and strategic plans.¹⁹⁰ In 2012, the General Assembly coordinated with the International Energy Agency (IEA) and 14 other agencies to design a Global Tracking Framework for energy as part of the International Year of Sustainable Energy for All.¹⁹¹ The framework focused on universal modern energy access and doubling the rate of energy efficiency and the share of renewables in the global energy mix.¹⁹² In 2023, the United Arab Emirates Consensus (UAE Consensus) built on this at the 28th United Nations Climate Change Conference (COP28), promoting the tripling of the share of renewables in the global energy mix and receiving around \$7 billion in climate finance pledges for energy and adaptation.¹⁹³ The UAE Consensus also calls for the phase-out of coal and inefficient fossil fuel subsidies by 2035.¹⁹⁴ Additionally, the General Assembly adopted *The Pact for the Future* (2024), which calls for cross-border integrated power grids to improve reliability and efficiency, significant reductions in CO₂ emissions, and financing through multilateral development banks for sustainable energy.¹⁹⁵ General Assembly resolution 80/142 on “Ensuring access to affordable, reliable, sustainable and modern energy for all,” (2025) supports increased use of renewable energy, including off-grid and decentralized systems, more equitable financing mechanisms, and eliminating subsidies for fossil fuels.¹⁹⁶ Likewise, the *UN-Energy Plan of Action Towards 2025* aims to significantly scale up

¹⁸⁶ United Nations, General Assembly. *Transforming our world: the 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. p. 21.

¹⁸⁷ United Nations, Department of Economic and Social Affairs. *Goal 7: Ensure access to affordable, reliable, sustainable, and modern energy for all*. N.d.

¹⁸⁸ Ibid.

¹⁸⁹ African Union Commission. *Agenda 2063: The Africa We Want*. 2015. p. 16; European Union, European Commission. *REPowerEU – phase out of Russian energy imports*. N.d.

¹⁹⁰ UN-Energy. *UN-Energy Plan of Action Towards 2025*. 2022; United Nations, General Assembly. *Ensuring access to affordable, reliable, sustainable and modern energy for all (A/RES/79/211)*. 2024; United Nations, General Assembly. *The Pact for the Future (A/RES/79/1)*. 2024.

¹⁹¹ World Bank Group et al. *Global Tracking Framework*. 2011.

¹⁹² Ibid. p. 10.

¹⁹³ United Nations Framework Convention on Climate Change. *COP28 Agreement Signals “Beginning of the End” of the Fossil Fuel Era*. 2023.

¹⁹⁴ Ibid.

¹⁹⁵ United Nations, General Assembly. *The Pact for the Future (A/RES/79/1)*. 2024. pp. 6-8, 34-35.

¹⁹⁶ United Nations, General Assembly. *Ensuring access to affordable, reliable, sustainable and modern energy for all (A/RES/80/142)*. 2025. pp. 3, 6-7, 10.



renewable capacity and financing by shifting fossil fuel subsidies to renewables and creating 60 million new jobs in the sector by 2030.¹⁹⁷

Role of the International System

The General Assembly plays a key role in promoting the inclusive energy transition and clean cooking fuels by supporting awareness efforts and designating priorities for action.¹⁹⁸ In 2023, the General Assembly established the International Day of Clean Energy on 26 January each year to promote a just and inclusive transition towards clean energy sources.¹⁹⁹ To meet the global objectives outlined in the Global Tracking Framework for energy, the General Assembly proclaimed the United Nations Decade of Sustainable Energy for All (2014-2024), which was extended through 2030.²⁰⁰ In the 2024 continuing resolution that created the extension, the General Assembly supported greater investment and diversification of renewable energy uses by leveraging the industry's cost competitiveness, especially in remote locations, and by expanding renewables across the entire supply chain.²⁰¹ Likewise, in 2021, the Secretary-General convened the High-level Dialogue on Energy 2021 to accelerate progress on SDG 7 through Energy Compacts, or voluntary commitments, to reach net zero emissions by 2050.²⁰²

Within the United Nations system, the inter-agency mechanism on energy issues (UN-Energy) acts as the primary entity for facilitating collaboration, coordination, and coherence on energy topics like Energy Compacts and joint reports.²⁰³ Energy Compacts are monitored by UN-Energy and are designated a High Impact Initiative for scaling up action on the 2030 Agenda.²⁰⁴ In total, over 180 countries and energy stakeholders have submitted Energy Compacts, leading to greater access to electricity for 285 million people and over 10,000 health facilities, and an additional 33 million people with clean cooking access.²⁰⁵ In September 2025, the ENERGYNOW SDG7 Action Forum 2025 was held to report on progress through the Energy Compacts since 2021.²⁰⁶ The report found that the total contributions from Energy Compacts have supercharged financial investment, with \$1.6 trillion pledged and \$284 billion already mobilized, mostly for renewables.²⁰⁷ In 2023, UN-Energy collaborated with the World Bank and WHO on a policy brief discussing just and inclusive clean cooking transitions, which considers the role of increased

¹⁹⁷ UN-Energy. *UN-Energy Plan of Action Towards 2025*. 2022. p. 7.

¹⁹⁸ United Nations, General Assembly. *International Day of Clean Energy (A/RES/77/327)*. 2023.

¹⁹⁹ Ibid.

²⁰⁰ United Nations, General Assembly. *Ensuring access to affordable, reliable, sustainable and modern energy for all (A/RES/79/211)*. 2024.

²⁰¹ Ibid. p. 8.

²⁰² United Nations, High-level Dialogue on Energy. *High-level Dialogue on Energy 2021*. N.d.

²⁰³ UN-Energy. *About UN-Energy*. N.d.

²⁰⁴ UN-Energy. *Energy Compacts*. N.d.

²⁰⁵ Ibid; UN-Energy. *Energy Compacts: Scaling up ambition to deliver on SDG 7*. 2023. pp. 3-4; UN-Energy. *PRESS RELEASE: Finance commitments under Energy Compacts reach \$1.6 trillion with \$284 billion already mobilized towards achieving global goals on clean energy*. 2025.

²⁰⁶ UN-Energy. *Achieving Universal Access by 2030 and Net-Zero Emissions by 2050: A Global Roadmap for Just and Inclusive Clean Cooking Transition*. 2023; UN-Energy. *PRESS RELEASE: Finance commitments under Energy Compacts reach \$1.6 trillion with \$284 billion already mobilized towards achieving global goals on clean energy*. 2025.

²⁰⁷ UN-Energy. *PRESS RELEASE: Finance commitments under Energy Compacts reach \$1.6 trillion with \$284 billion already mobilized towards achieving global goals on clean energy*. 2025.



electrification in expanding electric cooking and supports mainstreaming clean cooking within national energy policies by upscaling public financing to reduce investor risk.²⁰⁸

The General Assembly often collaborates with other relevant agencies and actors to implement its frameworks on SDG 7.²⁰⁹ Working with Member States, UNDP's Climate Promise emphasizes gender equality and helps implement sustainable energy transitions by increasing investment through NDCs and using existing funding sources like the Green Climate Fund.²¹⁰ UNDP's Sustainable Energy Hub partners with governments to develop policy and mobilize resources for inclusive energy transitions; currently, UNDP is working with 128 countries on 384 energy initiatives.²¹¹ At the regional level, United Nations economic commissions work with their Member States on ways to balance economic growth with sustainable energy transitions through better integration, investment, and innovation.²¹² In particular, the Economic and Social Commission for Asia and the Pacific's approach has seen positive results, reducing dirty cooking use by 50% and electrifying 98% of households within their Member States between 2010 and 2022.²¹³ In March 2026, the United Nations Economic Commission for Europe collaborated with the United Nations Department of Economic and Social Affairs and UN-Energy at the Expert Group Meeting on Sustainable Development Goal 7 to prepare for the 2026 session of the High-Level Political Forum on Sustainable Development in July 2026.²¹⁴

Organizations like the International Renewable Energy Agency (IRENA), IEA, and the United Nations Environment Programme (UNEP) leverage their research capacity to provide analytical insights on current energy trends.²¹⁵ IRENA supports Member States with energy transitions through rigorous data analysis and by providing a platform for collaboration.²¹⁶ The *Tracking SDG 7: The Energy Progress Report* is an annual joint publication produced by IEA, IRENA, UNSD, the World Bank, and WHO that provides Member States with a snapshot of current energy efforts that is data-driven and correlated to target indicators for SDG 7.²¹⁷ The most recent report shows growth in the share of renewables, but overall, progress continues to be uneven, with significant regional disparities in energy efficiency, electrification, and use of dirty cooking fuels.²¹⁸ In addition, UNEP publishes annual global status reports on renewables, energy efficiency, energy financing, and clean fuels.²¹⁹ UNEP supports integrated approaches like circularity and responsible supply chains for critical energy transition minerals to facilitate energy transitions.²²⁰ IEA hosted the second Summit on Clean Cooking in Africa in July 2026, which

²⁰⁸ UN-Energy. *Achieving Universal Access by 2030 and Net-Zero Emissions by 2050: A Global Roadmap for Just and Inclusive Clean Cooking Transition*. 2023.

²⁰⁹ United Nations Conference on International Organization. *Charter of the United Nations*. 1945. Art. 9-22.

²¹⁰ United Nations Development Programme. *Climate Promise: Energy*. 2026.

²¹¹ United Nations Development Programme. *Sustainable Energy Hub*. N.d.

²¹² United Nations, Economic Commission for Africa. *Powering sustainable growth through UN Regional Commissions*. 2025.

²¹³ United Nations, Economic and Social Commission for Asia and the Pacific. *SDG 7 progress in Asia and the Pacific*. 2024. pp. 4-5.

²¹⁴ United Nations, Department of Economic and Social Affairs. *Expert Group Meeting on SDG 7 in preparation for HLPF 2026*. 2026.

²¹⁵ United Nations Environment Programme. *Energy*. 2026.

²¹⁶ International Renewable Energy Agency. *About IRENA*. 2025.

²¹⁷ International Energy Agency et al. *Tracking SDG 7: The Energy Progress Report 2025*. 2025. pp. 2-9.

²¹⁸ Ibid. pp. 1, 3-6.

²¹⁹ United Nations Environment Programme. *Energy*. 2026.

²²⁰ United Nations Environment Programme. *G20 underlines importance of a just, sustainable energy transition*. 2023.



brought together governments, development banks, and business leaders to accelerate clean cooking access in Sub-Saharan Africa.²²¹ Outcomes from the first summit included \$2.2 billion of financing and investment by government and private sources and established a link between financial mechanisms, like carbon credits, and scaling clean cooking transitions.²²²

The Share of Renewables in the Global Energy Mix

Increasing the share of renewables in the global energy mix is a key target for achieving SDG 7.²²³ While there has been moderate growth in the renewables sector, the *Renewables 2021 Global Status Report* found that fossil fuels have remained consistently at around 80% of total consumption.²²⁴ In 2022, the total final energy consumption for renewables had fallen to 17.9%, resulting from pandemic-related supply chain disruptions and the war in Ukraine.²²⁵ While significant disparities in renewable energy consumption exist between sectors and regions, IEA estimates that renewable energy sources will account for 45% of electricity output by 2030 and meet 90% of new electricity due to a reduction in industry tariffs and rapid expansion of wind and solar power generation.²²⁶ Furthermore, renewables offer strong potential for affordability and accelerated growth in developing Member States as investment streams become more stable and align with the *Paris Agreement*'s emphasis on financial assistance by more developed countries to overcome high upfront costs like grid integration.²²⁷

As more of the world gains access to energy, demand for electricity rises, creating additional incentives for prioritizing efficiency alongside total consumption for new energy projects.²²⁸ In developed economies, more efficient technology and shifts away from heavy manufacturing have enabled them to maintain existing energy consumption levels and continued economic growth; conversely, about 85% of new electricity demand is from emerging economies, in part due to carbon leakage and expanded access.²²⁹ Despite the shifting of emissions through carbon leakage, there is growing evidence that this trade-off is becoming cleaner over time with 87% of new power generation investments in emerging economies going towards clean energy.²³⁰ This transition to renewables has significant environmental benefits, particularly in energy-dependent countries where a 1% increase in renewable use has been found to cause a 0.5-1.25% fall in CO₂ emissions, providing support for sustainable transitions at scale.²³¹

²²¹ International Energy Agency. *Kenya, Norway, US and IEA to hold 2nd major Summit on Clean Cooking in Africa*. 2025.

²²² International Energy Agency et al. *Summit on Clean Cooking in Africa*. 2024. p. 2.

²²³ United Nations, Department of Economic and Social Affairs. *Goal 7: Ensure access to affordable, reliable, sustainable, and modern energy for all*. N.d.

²²⁴ Eggertson. *The Energy Mix. No Change in Fossil Fuel Use Despite 'Tremendous' Global Growth of Renewables, Report Finds*. 2021.

²²⁵ International Energy Agency et al. *Tracking SDG 7: The Energy Progress Report 2025*. 2025. p. 5.

²²⁶ Ibid; International Energy Agency. *Renewable Electricity*. 2025.

²²⁷ United Nations Framework Convention on Climate Change. *The Paris Agreement*. N.d.; International Renewable Energy Agency. *91% of New Renewable Projects Now Cheaper Than Fossil Fuels Alternatives*. 2025.

²²⁸ International Energy Agency. *Electricity 2025: Executive Summary*. 2025.

²²⁹ Ibid.

²³⁰ Figueres et al. Reuters. *Why our clean-energy future depends on emerging economies*. 2025.

²³¹ Hasan et al. Sustainable Horizons. *Evaluating the role of renewable energy and government consumption in reducing CO₂ emissions: A dynamic panel data analysis*. 2026. p. 3.



Renewable energy sources are increasingly seen as a more stable energy model than fossil fuels for international peace and security.²³² Because the supply and demand of fossil fuels like crude oil is consistent regardless of price, and the resource itself must be extracted, transported, and then refined, they tend to be far more sensitive to supply chain disruptions from conflict and natural disasters.²³³ Recently, escalating conflict in the Middle East has caused significant market volatility and price inflation, with crude oil barrel prices rising from \$67 per barrel in February 2026 to \$110 per barrel in mid-March 2026, equal to an 8% increase from supply chain bottlenecks in the Strait of Hormuz.²³⁴ Think tanks like the Renewable Energy Policy Network for the 21st Century have suggested that decentralization and the abundance of renewables offer protections against external shocks and increase energy security by reducing dependency on oil imports.²³⁵ For example, in South Sudan, the SunGate solar microgrid has alleviated energy poverty from conflict by reducing dependence on unreliable diesel and kerosene fuels.²³⁶ The SunGate grid has helped small businesses improve operations by 61% through reliable electricity access and by providing streetlights in the downtown market of Wanyjok, which has a population of 20,000 people.²³⁷

As investments in renewables increase, the industry becomes more efficient at all levels over time with technology improvements and economies of scale.²³⁸ In emerging economies, decoupling growth from environmental harm by aligning fiscal policy and government spending on renewables can be a sustainable model that reduces CO₂ emissions.²³⁹ While the upfront infrastructure costs for solar and offshore wind generation have been steep, growth in the sector has dramatically driven down production costs, with solar panels and batteries about 90% cheaper than a decade ago and offshore wind about 70% cheaper.²⁴⁰ Further, the cost of renewables has been found to decrease by 20% each time global capacity doubles, making it increasingly cost-competitive against fossil fuel power generation.²⁴¹ Likewise, IRENA has found that 91% of new renewable power projects are more cost-effective than fossil fuels, in part due to growing confidence by investors as climate financing finds pathways to better mitigate risks.²⁴² In particular, there is heightened scrutiny by organizations like IEA, IRENA, and the International Monetary Fund on the role of subsidies in making fossil fuels more competitive, calling for automatic pricing mechanisms after estimating that subsidies were worth about \$7 trillion globally from underpricing of supply and pollution costs in 2022.²⁴³

²³² United Nations Framework Convention on Climate Change. *"Renewables deliver climate security, energy security and national security": UN Secretary-General*. 2026.

²³³ U.S. Energy Information Administration. *What drives crude oil prices: Spot Prices*. N.d.

²³⁴ CBS News. *Oil prices rise sharply in market trading after U.S.-Iran attacks disrupt global supply*. 2026.

²³⁵ Renewable Energy Policy Network for the 21st Century. *Renewables for Energy Security and Decarbonisation*. 2025.

²³⁶ EarthSpark International. *Setting Up South Sudan's First Solar Microgrid*. 2023.

²³⁷ Ibid.

²³⁸ Murray. Forbes. *The Paradox of Declining Renewable Costs and Rising Electricity Prices*. 2019.

²³⁹ Ibid; Hasan et al. Sustainable Horizons. *Evaluating the role of renewable energy and government consumption in reducing CO₂ emissions: A dynamic panel data analysis*. 2026. pp. 12-13.

²⁴⁰ Murray. Forbes. *The Paradox of Declining Renewable Costs and Rising Electricity Prices*. 2019.

²⁴¹ Ibid.

²⁴² International Renewable Energy Agency. *91% of New Renewable Projects Now Cheaper Than Fossil Fuels Alternatives*. 2025.

²⁴³ International Monetary Fund. *Climate Change: Fossil Fuel Subsidies*. 2026.



Addressing Gaps in Achieving SDG Target 7.2 on Access to Clean Cooking Fuels

While renewable electricity access has accelerated in recent years, access to clean cooking fuels has lagged behind, with around 25% of the world's population, or 2.1 billion people, dependent on dirty cooking methods.²⁴⁴ Of those 2.1 billion people, around 90% live in Asia or Sub-Saharan Africa.²⁴⁵ In total, IEA has found that less than 20% of the population in 29 African countries has access to clean cooking fuels, costing the continent over \$526 billion in preventable healthcare costs alone.²⁴⁶ While Asia has seen progress in clean cooking access, Sub-Saharan Africa continues to struggle to meet population growth, with significant disparities between urban and rural communities; for example, only 55% of people living in rural settings have access to clean cooking fuels compared to 89% in urban centers.²⁴⁷ At the current pace, IEA estimates that Member States will fall far short of the 2030 targets with 1.8 billion people globally still lacking clean cooking access.²⁴⁸

Low access to clean cooking fuels and facilities tends to be highly gendered, with women experiencing a disproportionate share of the negative consequences, particularly related to health outcomes and economic opportunities.²⁴⁹ In total, about 3.7 million deaths result from a lack of clean cooking access per year; of these deaths, 60% are women and girls, with almost half under the age of five.²⁵⁰ Many of these deaths occur from burning biomass like wood indoors, exposing women to household air pollution at a much higher rate than men.²⁵¹ Household air pollution has been shown to increase the risk of heart disease, strokes, lower respiratory infections, and lung cancer.²⁵² These gendered disparities occur for a variety of reasons, including the central role women play in rural economies for food production, traditional gender norms in household labor, and limited financial independence.²⁵³ In a rural setting where dirty cooking fuel is used the most, these costs exacerbate existing strains on providers and resources.²⁵⁴ For example, a 2024 meta-analysis published in *Health Interactions* showed a link between low access to clean cooking and lower income levels, concluding that each dollar saved from clean cooking has a larger impact on total available savings.²⁵⁵ While economic opportunities tend to be lower overall, women make up around 70% of the agricultural labor force in parts of Sub-Saharan Africa.²⁵⁶ Furthermore, cooking with

²⁴⁴ World Health Organization. *Household air pollution*. 2025.

²⁴⁵ International Energy Agency. *Access to clean cooking*. 2024.

²⁴⁶ African Union, African Energy Commission. *Side Event on Addressing Clean Cooking Challenges in Africa: Call for African Leadership*. 2024; International Energy Agency. *Access to clean cooking*. 2024.

²⁴⁷ International Energy Agency et al. *Tracking SDG 7: The Energy Progress Report 2025*. 2025. p. 4.

²⁴⁸ International Energy Agency. *Access to clean cooking*. 2024.

²⁴⁹ Organisation for Economic Co-operation and Development. *SIGI 2023 Global Report: Gender Equality in Times of Crisis*. 2023.

²⁵⁰ Ibid. p. 143.

²⁵¹ Ibid; Haddad et al. BMJ Publishing Group Limited. *Expanding data is critical to assessing gendered impacts of household energy use*. 2021.

²⁵² World Health Organization. *Household air pollution*. 2025.

²⁵³ Organisation for Economic Co-operation and Development. *SIGI 2023 Global Report: Gender Equality in Times of Crisis*. 2023. p. 127.

²⁵⁴ Rowling. Reuters. *Dirty Secret: Half of the world lacks clean cooking, at a huge cost*. 2020.

²⁵⁵ Pizzol et al. *Health Interactions*. *Unclean cooking fuel use and all health outcomes, a systematic review and meta-analysis*. 2024. p. 6.

²⁵⁶ Organisation for Economic Co-operation and Development. *SIGI 2023 Global Report: Gender Equality in Times of Crisis*. 2023. p. 127.



dirty fuel sources is time- and labor-intensive, costing women in households an average of five hours per day collecting fuel and cooking and further diminishing economic opportunities.²⁵⁷

While the associated costs are high, transitioning away from dirty cooking has appreciable benefits and can be overcome through collaborative action.²⁵⁸ A 2026 report by the global consultancy Caribou found that clean energy correlates strongly with women's economic empowerment by increasing income levels and reducing costs through solar irrigation.²⁵⁹ Additionally, the report found a 16% reduction in domestic violence in Uganda through clean cookstoves.²⁶⁰ As a result of clean cooking programs, up to 90% of women stated they had greater agency and control over spending and household purchasing decisions.²⁶¹ IEA also took steps to integrate the Clean Cooking Alliance, which is a global partner network that works closely with governments and industries to make clean cooking more accessible.²⁶² Guatemala achieved a 61% reduction in carbon monoxide exposure by switching from open fires using biomass to planchas, or a chimney woodstove.²⁶³ Similarly, the Clean Cooking project is a UNDP initiative that has increased access to ethanol and solar stoves in Mali and Niger by ensuring compliance with the Mali Ethanol Stove Program and mobilizing capital resources from the Netherlands, Norway, and the United Kingdom through the Clean Cooking Fund.²⁶⁴ To finance clean cooking transitions in Sub-Saharan Africa, the African Development Bank's (AfDB) Climate Action Window initiative mobilizes resources for low-income or conflict-affected countries.²⁶⁵ For example, in 2025, AfDB approved \$8.79 million to assist Uganda with 77,000 affordable electric cooking devices and 47 biogas plants, which convert organic waste into renewable energy, and cut dirty fuel use by up to 50% in these facilities.²⁶⁶

Conclusion

Current progress towards SDG 7 is not on pace to meet the targets of the 2030 Agenda.²⁶⁷ While electrification has made significant strides, this progress has also exacerbated inequalities by concentrating energy poverty in regions facing significant challenges in governance and infrastructure investment.²⁶⁸ Although electrification infrastructure has expanded in some of these regions, affordability remains a barrier to electricity consumption.²⁶⁹ IRENA has found that stable investment flows and

²⁵⁷ Ibid. pp. 129-130, 143; International Energy Agency. *A Vision for Clean Cooking Access for All: Executive Summary*. 2023.

²⁵⁸ Smith-Sivertsen et al. *Am J Epidemiol. Effect of reducing indoor air pollution on women's respiratory symptoms and lung function: the RESPIRE Randomized Trial, Guatemala*. 2009.

²⁵⁹ Caribou. *Clean Energy as a Catalyst for Women's Economic Empowerment*. 2026.

²⁶⁰ Ibid.

²⁶¹ Ibid.

²⁶² International Energy Agency. *Clean Cooking Alliance to integrate into the IEA in major step forward for international cooperation on clean cooking access*. 2026.

²⁶³ Smith-Sivertsen et al. *Am J Epidemiol. Effect of reducing indoor air pollution on women's respiratory symptoms and lung function: the RESPIRE Randomized Trial, Guatemala*. 2009.

²⁶⁴ United Nations, Department of Economic and Social Affairs. *Clean Cooking*. N.d.

²⁶⁵ African Development Bank Group. *ADF Climate Action Window*. 2026.

²⁶⁶ African Development Bank Group. *African Development Bank approves \$8.79 million to boost clean cooking in Uganda*. 2025.

²⁶⁷ World Bank Group. *Tracking SDG 7: The Energy Progress Report 2025*. 2025.

²⁶⁸ United Nations Statistics Division. *The Sustainable Development Goals Extended Report 2024: SDG 7 Affordable and Clean Energy*. 2024.

²⁶⁹ Cozzi et al. International Energy Agency. *Access to electricity stagnates, leaving globally 730 million in the dark*. 2025.



technology improvements have made renewables more cost-competitive than fossil fuels.²⁷⁰ In addition, around 2.1 billion people globally do not have access to clean cooking fuels, exposing them to significant health impacts from dirty cooking methods.²⁷¹ Due to societal norms and limited financial independence, women tend to experience more negative outcomes from dirty cooking methods.²⁷² A holistic approach that focuses on women's economic empowerment and subsidizing clean cooking manufacturing can significantly reduce exposure to dirty cooking hazards.²⁷³

Further Research

As delegates conduct further research and consider how to address this topic, they should consider: How does SDG 7's emphasis on affordable, reliable, and sustainable modern energy contribute to the success of the other goals? What does a responsible global energy mix look like? Why are markets for renewables generally more stable than crude oil markets? What are some of the disadvantages of renewable energy? How can the General Assembly help alleviate the negative health consequences from dirty cooking fuels for women in rural communities? What should the General Assembly prioritize in the next global development agenda to accelerate progress on access to modern energy? How can decoupling fiscal policy from fossil fuel dependence help Member States incentivize private investment in renewables?

²⁷⁰ International Renewable Energy Agency. *91% of New Renewable Projects Now Cheaper Than Fossil Fuels Alternatives*. 2025.

²⁷¹ World Health Organization. *Household air pollution*. 2025.

²⁷² Haddad et al. BMJ Publishing Group Limited. *Expanding data is critical to assessing gendered impacts of household energy use*. 2021.

²⁷³ African Development Bank Group. *African Development Bank approves \$8.79 million to boost clean cooking in Uganda*. 2025; Caribou. *Clean Energy as a Catalyst for Women's Economic Empowerment*. 2026; International Energy Agency. *Clean Cooking Alliance to integrate into the IEA in major step forward for international cooperation on clean cooking access*. 2026.



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