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## **United Nations Children's Fund**

Executive Board

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Item 5 of the provisional agenda\*

### **Funding compact: Progress against Member State and entity-specific commitments related to UNICEF**

#### *Summary*

In accordance with Executive Board decision 2019/23, this document is being made available to the Board as an annex to the structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021 ([E/ICEF/2022/25](#)).

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\* [E/ICEF/2022/22](#)

## Progress against Member State and entity-specific commitments related to UNICEF

### A. Member State commitments

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>System-wide baselines and targets from funding compact</i>	<i>UNICEF progress 2021<sup>a</sup></i>
<b>Aligning funding to entity requirements</b>			
<b>1. To increase core resources for the United Nations development system</b>	Core share of voluntary funding for development-related activities	Baseline (2017): 19.4% Target (2023): 30%	Core resource from Member States/Governments <sup>b</sup> to UNICEF as share of overall public sector income (including humanitarian): <b>Baseline 2018:</b> 13% <b>Progress 2019:</b> 11% <b>Progress 2020:</b> 11% <b>Progress 2021:</b> 9%  Core resources from Member States/Governments <sup>c</sup> to UNICEF as a share of overall income from Member States/Governments (including humanitarian): <b>Baseline 2018:</b> 17% <b>Progress 2019:</b> 16% <b>Progress 2020:</b> 16% <b>Progress 2021:</b> 14%
	Core share of funding for development-related activities (including assessed contributions);	Baseline (2017): 27.0%	UNICEF is entirely voluntarily funded and does not receive assessed contributions
<b>2. To double the share of non-core contributions that are provided through development-related inter-agency pooled funds and single-agency thematic funds</b>	Percentage of non-core resources for development-related activities channelled through inter-agency pooled funds	Baseline (2017): 5% Target (2023): 10%	Inter-agency pooled funding as a share of total non-core resources from public sector to UNICEF: <sup>d</sup> <b>Baseline 2018:</b> 13% <sup>e</sup> <b>Progress 2019:</b> 13% <b>Progress 2020:</b> 11% <b>Progress 2021:</b> 9%  Inter-agency pooled funding as a share of development-related non-core resources (other resources (regular)) from public sector to UNICEF: <sup>f</sup> <b>Baseline 2018:</b> 6% <b>Progress 2019:</b> 10% <b>Progress 2020:</b> 9% <b>Progress 2021:</b> 10%
	Percentage of non-core resources for development-related activities channelled through single-agency thematic funds	Baseline (2017): 3% Target (2023): 6%	Thematic funding as a share of total non-core resources from Member States to UNICEF: <sup>g</sup> <b>Baseline 2018:</b> 8% <b>Progress 2019:</b> 7% <b>Progress 2020:</b> 7% <b>Progress 2021:</b> 11%  Development-related thematic funding as a share of development-related non-core resources (other resources regular) from Member States to UNICEF: <sup>h</sup>

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>System-wide baselines and targets from funding compact</i>	<i>UNICEF progress 2021<sup>a</sup></i>
			<b>Baseline 2018:</b> 14% <b>Progress 2019:</b> 12% <b>Progress 2020:</b> 11% <b>Progress 2021:</b> 18%
<b>Providing stability</b>			
<b>3. To broaden the sources of funding support to the United Nations development system</b>	Number of United Nations Sustainable Development Group entities reporting an annual increase in the number of contributors of voluntary core resources	Baseline (2017): 12/18, or 66% Target (2023): 100%	Number of government partners contributing core resources to UNICEF: <b>Baseline 2018:</b> 121 <b>Progress 2019:</b> 123 <b>Progress 2020:</b> 123 <b>Progress 2021:</b> 115
	Number of Member State contributors to development-related inter-agency pooled funds and to single-agency thematic funds	Baseline (2017): 59 and 27 Target (2023): 100 and 50	Number of Member State partners contributing to inter-agency pooled funds administered by UNICEF: <b>Baseline 2018:</b> 11 <b>Progress 2019:</b> 12 <b>Progress 2020:</b> 12 <b>Progress 2021:</b> 13  Number of Member State partners contributing to UNICEF thematic funds: <b>Baseline 2018:</b> 13 <b>Progress 2019:</b> 14 <b>Progress 2020:</b> 14 <b>Progress 2021:</b> 20
<b>4. To provide predictable funding to the specific requirements of United Nations Sustainable Development Group entities, as articulated in their strategic plans, and to the United Nations Development Assistance Framework funding needs at the country level</b>	Funding gaps in United Nations Development Group strategic plan financing frameworks	Baseline (2018): To be determined (TBD) Target (2021): TBD	<b>Baseline 2019:</b> Planned expenditure resource gap (cumulative) against UNICEF Strategic Plan, 2018–2021 financing framework: \$13.2 billion for 2020–2021. <b>Progress 2020:</b> Planned expenditure resource gap (cumulative) against UNICEF Strategic Plan, 2018–2021 financing framework: \$6.6 billion for 2021. <b>Progress 2021:</b> UNICEF actual expenditure over the 2018–2021 Strategic Plan period reached \$26.1 billion, which is almost exactly aligned to the total planned expenditure of \$25.9 billion per the midterm review of the 2018–2021 Integrated Budget. The baseline planned expenditure resource gap for the UNICEF Strategic Plan, 2022–2025 financing framework is \$26.9 billion.
	Fraction of United Nations development system entities indicating that at least 50 per cent of their contributions are part of multi-year commitments	Baseline (2017): 12/25 or 48% Target (2023): 100%	Fraction of UNICEF contributions that was multi-year: <sup>f</sup> <b>Baseline 2018:</b> 43% <b>Progress 2019:</b> 48% <b>Progress 2020:</b> 39% <b>Progress 2021:</b> 36%

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>System-wide baselines and targets from funding compact</i>	<i>UNICEF progress 2021<sup>a</sup></i>
<b>Facilitating coherence and efficiency</b>			
<b>7. To fully comply with cost-recovery rates as approved by respective governing bodies</b>	Average number of cost-recovery support fee waivers granted per United Nations development system entity per year	Baseline (2018): TBD Target (2019 onward): 0	Number of cost-recovery waivers granted by UNICEF with approximate impact: <b>Baseline 2018:</b> UNICEF granted five cost-recovery waivers with an impact of approximately \$944,000. <b>Progress 2019:</b> UNICEF granted eight cost-recovery waivers with an impact of approximately \$13,888,730. <b>Progress 2020:</b> UNICEF granted nine cost-recovery waivers with an impact of approximately \$6,656,689. <b>Progress 2021:</b> UNICEF granted two cost-recovery waivers with an impact of approximately \$1.96 million.
<p><sup>a</sup> Milestones may not be applicable to all indicators (e.g., “yes/no” indicators do not have a milestone).</p> <p><sup>b</sup> Based on contributions received from Member States/Governments only (excludes other intergovernmental and multilateral organization through which Member States channel flexible funding that comes to UNICEF as earmarked other resources; these other multilateral intergovernmental organizations include the European Commission and the World Bank, Global Programme Partnerships and United Nations inter-organizational arrangements, including pooled funds and joint programmes).</p> <p><sup>c</sup> Based on contributions received from Member States/Governments only (excludes other intergovernmental and multilateral organization through which Member States channel flexible funding that comes to UNICEF as earmarked other resources; these other multilateral intergovernmental organizations include the European Commission and the World Bank, Global Programme Partnerships and United Nations inter-organizational arrangements, including pooled funds and joint programmes).</p> <p><sup>d</sup> Based on contributions received from the public sector, which includes Governments, the European Commission, inter-organizational arrangements, Global Programme Partnerships and international financial institutions.</p> <p><sup>e</sup> 2018 baseline has been recalculated to align with the methodology of 2019 and 2020 figures for purposes of comparison.</p> <p><sup>f</sup> 2018 baseline has been recalculated to align with the methodology of 2019 and 2020 figures for purposes of comparison.</p> <p><sup>g</sup> Based on contributions received from Member States only.</p> <p><sup>h</sup> Based on contributions received from Member States only.</p> <p><sup>i</sup> Multi-year agreements are those with a lifetime of two years or more. These types of agreements do not include any amendments. Figures are based on contributions received from both the public and private sector.</p>			

## B. United Nations development system commitments

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>System-wide baselines and targets from funding compact</i>	<i>Progress 2021</i>
<b>Accelerating results on the ground</b>			
<b>1. To enhance cooperation for results at the country level</b>	Fraction of United Nations Sustainable Development Group entities reporting at least 15 per cent of development-related expenditures on joint activities	Baseline (2017): 9/29 or 31% Target (2021): 75%	<b>Baseline 2019:</b> To be determined. To date, an agreed definition among the United Nations Sustainable Development Group of what constitutes “joint activities” does not exist. This is acknowledged in the report of the Secretary-General on implementation of General Assembly resolution 71/243 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: funding analysis (A/75/79/Add.1–E/2020/55/Add.1), which states in para. 66: “Two entities pointed to methodological challenges: one, there is not yet an agreed definition of joint activities, and two, there is a lack of an adequate tracking system, which is currently being established.” <b>Progress 2020:</b> In response to UNICEF Executive Board decision 2020/17, the Development Coordination Office (DCO) is leading a discussion with UNICEF, the United Nations Population Fund (UNFPA), the United Nations

			<p>Entity for Gender Equality and the Empowerment of Women (UN-Women) and the United Nations Development Programme (UNDP) to agree on a common definition and methodology.</p> <p><b>Progress 2021:</b> A discussion note, “Defining and Measuring ‘Joint Activities’ in the UN development system”, developed jointly by UNFPA, UN-Women, UNDP and UNICEF, was shared with DCO in September 2021. The four agencies stand ready to support DCO.</p>
	Percentage of resident coordinators who state that at least 75 per cent of country programme documents are aligned to the United Nations Development Assistance Framework in their country	<p>Baseline (2017): TBD [to be determined]</p> <p>Target (2021): 100%</p>	<p><b>Baseline 2019:</b> As the new guidance for the United Nations Sustainable Development Cooperation Framework (UNSDCFs), replacing the United Nations Development Assistance Frameworks) is rolled out, UNICEF will aim to ensure that all new country programme documents (CPDs) are aligned to the UNSDCF. Currently, 100 per cent of all CPDs are reflective of the respective UNSDCF in the results matrix – this is a key requirement in the existing UNICEF guidance.</p> <p><b>Progress 2019:</b> 100 per cent of all CPDs continue to be reflective of the respective UNSDCF in the results and resources framework – this is a key requirement in the existing UNICEF guidance.</p> <p><b>Progress 2020:</b> 100 per cent of all CPDs are derived from the respective UNSDCF. Respective UNSDCF outcomes are explicitly referred to in the results and resources framework of CPDs in accordance with established procedures and guidance. An additional quality assurance step (to assure CPD alignment with the UNSDCF before submission to the Executive Board) has been established by UNICEF.</p> <p><b>Progress 2021:</b> 100 per cent of all CPDs are derived from the respective UNSDCF. Respective UNSDCF outcomes are explicitly referred to in the results and resources framework of CPDs in accordance with established procedures and guidance. An additional quality assurance step (to assure CPD alignment with the UNSDCF before submission to the Executive Board) has been established by UNICEF. In compliance with the Management and Accountability Framework (MAF) and in accordance with the established routine, all new CPDs are shared with the respective United Nations resident coordinator for review and confirmation of alignment with the UNSDCF at country level.</p>
<b>2. To increase collaboration on joint and independent system-wide evaluation products to improve United Nations support on the ground</b>	Percentage of United Nations Sustainable Development Group evaluation offices engaging in joint or independent system-wide evaluation	<p>Baseline (2018): 10/35 or 29% (joint evaluations), 7/35 or 20% (independent system-wide evaluation)</p> <p>Target (2021): 75% (joint evaluations), 50% (independent system-wide evaluation)</p>	<p><b>Progress 2019:</b> Nine evaluations were undertaken with other United Nations entities. These included two evaluations on female genital mutilation and child marriage in partnership with UNFPA at the global level; and four evaluations at country level (in Algeria, Cabo Verde, Jordan and Zambia) in collaboration with various United Nations agencies. In addition, in 2019, UNICEF supported an inter-agency humanitarian evaluation of the drought response in Ethiopia (2015–2018) and an evaluation of Office for the Coordination of Humanitarian Affairs (OCHA) country-based pooled funds. Finally, UNICEF also partnered with the United Nations Educational, Scientific and Cultural Organization (UNESCO) to undertake a synthesis of evaluations, focusing on Sustainable Development Goal 4.</p> <p><b>Progress 2020:</b> In 2020, UNICEF concluded seven global-level evaluations with other United Nations entities. These include: an evaluability assessment of the common chapter of the Strategic Plans, 2018–2021 (with UNDP, UNFPA and UN-Women); a joint humanitarian evaluation of pooled funds (with OCHA); inter-agency humanitarian evaluations of the response to Cyclone Idai (with the International Organization for Migration (IOM), the World Food Programme (WFP), the World Health Organization (WHO) and OCHA) and another inter-agency evaluation on gender equality and the empowerment of women and girls (with the Office of the United Nations High Commissioner for Refugees (UNHCR), OCHA, UNFPA and WFP); and an independent evaluation of the United Nations system response to AIDS from 2016 to 2019 (with the Joint United Nations Programme on HIV/AIDS). At the country level, two evaluations were jointly managed with other United Nations agencies in Guinea-Bissau and Togo. Finally, an iterative evaluation of the UNHCR/UNICEF Blueprint for Joint Action for refugee children commenced in 2020 and will conclude in 2022.</p>

**Progress 2021:** In 2021, a total of 10 evaluations were managed jointly with other United Nations agencies compared to 7 in 2020. Of the 10 evaluations conducted, 2 were at the global level: the inter-agency evaluation synthesis of United Nations system and development bank work towards SDG 6 and the joint evaluation of the UNFPA-UNICEF Joint Programme on the Elimination of Female Genital Mutilation: Accelerating change – Phase III – 2018–2021. Of particular note is the effort at the decentralized level to conduct joint evaluations in countries such as Côte d’Ivoire, Ghana, Nigeria, the Republic of Moldova, South Sudan, Sri Lanka and Zimbabwe. The evaluation in the Republic of Moldova, for example, was a system-wide evaluation that assessed the collective response of the United Nations system to national development priorities. This trend will need to accelerate in the Decade of Action to support efforts to regain lost ground and bring progress on track to meet the Sustainable Development Goals. In conducting these evaluations UNICEF partnered with the Food and Agriculture Organization of the United Nations, IOM, UNDP, UNESCO, UNFPA, UN-Women, United Nations Water, WHO and the World Bank.

### Improving transparency and accountability

<b>6. To improve the clarity of entity-specific strategic plans and integrated results and resource frameworks and their annual reporting on results against expenditures</b>	Fraction of United Nations Sustainable Development entities that in their respective governing bodies held structured dialogues in the past year on how to finance the development results agreed in the new strategic planning cycle	Baseline (2017): 17/27 or 62% Target (2021): 100%	Yes – UNICEF includes on the agenda of its second regular session each year the structured dialogue on funding its Strategic Plan.
<b>7. To strengthen entity and system-wide transparency and reporting, linking resources to Sustainable Development Goals results</b>	Fraction of United Nations development system entities individually submitting financial data to CEB	Baseline (2017): 27/39 or 69% Target (2021): 100%	Yes – UNICEF submits its financial data to the United Nations System Chief Executives Board for Coordination (CEB) annually.
	Fraction of United Nations development system entities publishing data in accordance with the highest international transparency standards	Baseline (2017): 14/39 or 36% Target (2021): 100%	Yes – UNICEF data are published in line with International Aid Transparency Initiative (IATI) standards. The organization is continuing to improve on its compliance to the IATI Common Standard and the Aid Transparency Index.
	Fraction of United Nations development system entities with ongoing activities at the country level that report	Baseline (2017): 46% Target (2021): 100%	Yes – UNICEF reports expenses to the CEB, disaggregated by country.

	expenditures disaggregated by country to the CEB		
	Fraction of United Nations development system entities that report on expenditures disaggregated by Sustainable Development Goal	Baseline (2017): 20% Target (2021): 100%	Yes – UNICEF financial data published are in line with the IATI standard and disaggregated by Sustainable Development Goal for both IATI and CEB reporting.
<b>9. To increase the accessibility of corporate evaluations and of internal audit reports, within the disclosure provisions and policies set by governing bodies at the time of report issuance</b>	Percentage of United Nations development system entities authorized within disclosure provisions and policies that have made their corporate evaluations available on the website of the United Nations Evaluation Group	Baseline (2018): 21% Target (2021): 100%	Yes – All UNICEF evaluations (corporate and non-corporate) and related management responses are automatically routed to the UNICEF external website from Evidence Information Systems Integration (EISI), an online platform used for evaluation planning and management. The same evaluations are also relayed to the United Nations Evaluation Group website, as well as to other sites for wider dissemination, including the ALNAP network and ReliefWeb. In addition, UNICEF also developed the Global Development Commons, a publicly accessible platform where evaluative evidence is accessed through a public domain. The UNICEF-supported platform provides evaluative evidence as its core content, alongside accompanying external partner evidence on children and young people.
	Percentage of internal audit reports issued in line with the disclosure provisions and policies set by the relevant governing bodies, which are available on a dedicated searchable United Nations Representatives of Internal Audit Services platform/website, pending availability of resources	Baseline (2018): 0% Target: 100%	<b>Baseline 2019:</b> The UNICEF Office of Internal Audit and Investigations (OIAI) has been disclosing its internal audit reports on the UNICEF website, <a href="http://www.unicef.org/auditandinvestigation">www.unicef.org/auditandinvestigation</a> since October 2012, in line with Executive Board decision 2012/13. For the year ended 31 December 2019, 100 per cent of all eligible reports due for publication as of year-end had been published on the OIAI webpage on the UNICEF website. The Office follows the procedural criteria outlined by the Executive Board in decision 2012/13 for publication of reports, and provides update to the Executive Board through its annual reports. This was also done in its 2019 annual report (para. 52). <b>Progress 2020:</b> For the year ended 31 December 2020, 100 per cent of all eligible reports due for publication as of year-end had been published on the OIAI webpage on the UNICEF website. The Office follows the procedural criteria outlined by the Executive Board in decision 2012/13 for publication of reports, and provides updates to the Executive Board through its annual reports. This was also done in its 2020 annual report (para. 55). <b>Progress 2021:</b> For the year ended 31 December 2021, 100 per cent of all eligible reports due for publication as of year-end had been published on the <a href="http://www.unicef.org/auditandinvestigation">OIAI webpage</a> on the UNICEF website. The Office follows the procedural criteria outlined by the Executive Board in decision 2012/13 for publication of reports and provides updates to the Executive Board through its annual reports. This is also done in the 2021 OIAI annual report (para. 57).
	Percentage of inter-agency pooled funds posting evaluation reports on the website of the United Nations	Baseline (2018): 0% Target (2019): 100%	<b>Baseline 2018:</b> UNICEF did not conduct any pooled funds evaluations in 2018. <b>Progress 2019:</b> 100 per cent. In 2019, UNICEF was involved in the evaluation of the OCHA country-based pooled funds and joint programmes, and with UNFPA on female genital mutilation and ending child marriage. The synthesis report and respective country case studies (Afghanistan, Iraq, Somalia, South Sudan and the State of Palestine) are all posted on the UNICEF Evaluation website, with links to the United Nations Evaluation

	Evaluation Group		Group website. <b>Progress 2020:</b> UNICEF did not conduct any pooled funds evaluations in 2020. All UNICEF evaluations are posted on the United Nations Evaluation Group website. <b>Progress 2021:</b> UNICEF did not conduct any pooled funds evaluation in 2021. All UNICEF evaluations are posted on the United Nations Evaluation Group website.
<b>10. To increase the visibility of results from voluntary core contributions, pooled and thematic funds and programme country contributions</b>	Specific mention of voluntary core fund contributors, pooled and thematic fund contributors, and programme country contributions in United Nations country team annual results reporting and entity-specific country and global reporting (yes/no)	Baseline (2018): Not applicable (N/A) Target (2020): Yes	Yes – Public sector partners contributing core, pooled and thematic funds were recognized in the Core Resources for Results 2021 Report; the annual report for 2021 of the Executive Director of UNICEF; and the Global Annual Results Reports 2021; and will be recognized in the Funding Compendium 2021 (forthcoming in 2022).
	Specific mention of individual contributors in all results reporting by pooled funds and thematic fund administrators and United Nations Sustainable Development Group recipients (yes/no)	Baseline (2018): N/A Target (2020): Yes	Yes – UNICEF reports annually in the Core Resources for Results Report; Global Annual Results Reports; annual report of the Executive Director and in the Funding Compendium (the report for 2021 is forthcoming in 2022), including top contributors through joint programmes.
<b>Increasing efficiencies</b>			
<b>11. To implement the Secretary-General's goals on operational consolidation for efficiency gains</b>	Consolidation of common premises	Baseline (2017): 430 common premises (or 17% of all premises) Target (2021): 1,000 common premises (or 50% of all premises)	<b>Baseline 2018:</b> As of May 2019, UNICEF shared common premises in 46 per cent of its office locations at the national and subnational level, up from 39 per cent at the end of 2018. <b>Progress 2019:</b> UNICEF shared common premises in 49 per cent of its office locations at the national and subnational level, up from 39 per cent at the end of 2018, and 46 per cent in mid-2019. <b>Progress 2020:</b> As at 31 December 2020, UNICEF shared common premises in 50 per cent (201 out of 402) of its office locations globally. This is despite the coronavirus disease 2019 (COVID-19) pandemic, which impacted construction works as well as relocation of offices. <b>Progress 2021:</b> As of December 2021, UNICEF shared common premises in 53 per cent of its office locations at national and subnational level (225 out of 421 offices).
	Percentage of United Nations country teams that have an approved	Baseline (2017): 20% Target	<b>Baseline 2018:</b> UNICEF has implemented the business operations strategy in 57 countries (44 per cent) with another 23 countries having put a business operations strategy road map in place. <b>Progress 2019:</b> At the end of 2019, 53 per cent of UNICEF offices had a signed business operations strategy in place (against a target of 50 per cent).



	business operations strategy in place, to enable common back offices where appropriate	(2021): 100%	<b>Progress 2020:</b> At the end of 2020, 80 per cent of UNICEF offices had a signed business operations strategy in place (against a target of 60 per cent). <b>Progress 2021:</b> At the end of 2021, UNICEF achieved the 100 per cent target set as 127 offices had a signed business operations strategy in place.
	Percentage of United Nations Sustainable Development Group entities that report to their respective governing bodies on efficiency gains	Baseline (2017): 12/29 or 41% Target (2021): 100%	Yes – UNICEF continued to report internally on efficiency savings and submitted details of bilateral and internal agency savings to the cross United Nations efficiency report.
	Percentage of United Nations Sustainable Development Group entities that have signed the high-level statement of mutual recognition	Baseline (2017): 11/39 or 28% Target (2021): 100%	Yes – In 2021 UNICEF set up a system of champions on mutual recognition in the regions and at headquarters to further operationalization of this principle.
<b>12. To fully implement and report on approved cost-recovery policies and rates</b>	Fraction of United Nations development system entities that report annually on the implementation of their approved cost-recovery policies and rates to their respective governing body	Baseline (2017): 15/29 or 51% Target (2021): 100%	Yes – UNICEF regularly reports on its cost recovery in relevant Executive Board documents. The joint comprehensive proposal on the cost-recovery policy (DP/FPA-ICEF-UNW/2020/1), developed by UNDP, UNFPA, UNICEF and UN-Women, was approved by the respective Executive Boards in September 2020 and came into effect on 1 January 2022. Harmonized annual reporting on the progress of implementation of the cost-recovery policy was provided in document UNICEF/2022/EB/8 (Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021), which is annexed to annual report for 2021 of the Executive Director of UNICEF.

## Explanation of methodology/approach for each indicator

### A. Member State commitments

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
<b>Aligning funding to entity requirements</b>		
<b>1. To increase core resources for the United Nations development system</b>	Core share of voluntary funding for development-related activities	Use of United Nations Department of Economic and Social Affairs (DESA) methodology for the baseline of 19.4 per cent. The baseline is calculated by dividing core development voluntary contributions by total development voluntary contributions [i.e., column C/(column C + column D) in table A-3a of the Statistical Annex on 2018 Funding Data. <sup>b</sup> Core funding income should be expressed as a share of the

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
		development-related contribution. As this is a Member State commitment, the figures should be limited to contributions from Member States.
	Core share of funding for development-related activities (including assessed contributions)	Use of DESA methodology for the baseline of 27.0 per cent. The baseline is calculated by dividing: core and assessed development voluntary contributions by total development voluntary contributions [i.e., (column B + column C)/column E] in table A-3a of the Statistical Annex on 2018 Funding Data. Core funding income should be expressed as a share of the development-related contribution. As this is a Member State commitment, the figures should be limited to contributions from Member States.
<b>2. To double the share of non-core contributions that are provided through development-related inter-agency pooled funds and single-agency thematic funds</b>	Percentage of non-core resources for development-related activities channelled through inter-agency pooled funds	Use of DESA methodology for the baseline of 5 per cent. Using the inter-agency pooled fund database to obtain the total contributions made to development, transition and climate inter-agency pooled funds (\$706 million in 2017), divide this by total non-core contributions to development-related activities (column D in table A-3a of the Statistical Annex on 2018 Funding Data).
	Percentage of non-core resources for development-related activities channelled through single-agency thematic funds	Use of DESA methodology for the baseline of 3 per cent. Total contributions to development-related thematic funds, divided by total non-core funding to development-related activities (column D in table A-3a of the Statistical Annex on 2018 Funding Data).
<b>3. To broaden the sources of funding support to the United Nations development system</b>	Number of United Nations Sustainable Development Group entities reporting an annual increase in the number of contributors of voluntary core resources	Number of Member States contributing to core resources and increase/decrease from previous year and from the 2017 baseline (in number and percentage).
	Number of Member State contributors to development-related inter-agency pooled funds and to single-agency thematic funds	Number of Member States contributing to entity-administered pooled funds (breakdown per fund) and to agency-managed thematic funds (breakdown per fund) and annual increase/decrease (in number and percentage). A single-agency thematic fund is a single-entity funding mechanism designed to support high-level outcomes within the strategic plan; it is established by one United Nations entity and receives contributions from multiple donors. The entity assumes full accountability for the funds received and is the sole direct recipient of the funding. A single-agency thematic fund can be global (multi-country) and outcome- or thematic-specific.

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
<b>4. To provide predictable funding to the specific requirements of United Nations Sustainable Development Group entities, as articulated in their strategic plans, and to the United Nations Development Assistance Framework funding needs at the country level</b>	Funding gaps in United Nations Sustainable Development Group strategic plan financing frameworks	Percentage of funding received versus the overall budget (per year and cumulative). Where possible and relevant, indicate funding gap per strategic plan outcome (and other relevant criteria, as appropriate). Two proxies that assess the funding gap against the strategic plan: (a) Percentage of resources planned versus actual expenditure by strategic plan outcomes: Total programme expenditure for 2018–2021 against the 2018–2021 resource plan or X% of the midpoint target; (b) Percentage of estimated contributions versus actual contributions received: In 2021, X received XX million, X% less/more than estimated [leaving a funding gap, of XX million/generating a surplus of XX million]. In 2021, X received \$X, which was X% higher/lower than the estimate.
	Fraction of United Nations development system entities indicating that at least 50 per cent of their contributions are part of multi-year commitments	Yes/No (Y/N) (with exact figure reported), based on the following definition: “share of total contributions received in a given year that is part of a financial commitment that covers multiple years.” (DESA survey: 2020 Headquarters Survey of Entities of the United Nations development system).
<b>7. To fully comply with cost-recovery rates as approved by respective governing bodies</b>	Average number of cost-recovery support fee waivers granted per United Nations development system entity per year	Number of cost-recovery waivers granted during the year (with value (in United States dollars) of waivers combined). Note an additional element of reporting (United States dollar value) compared to the indicator.

<sup>a</sup> Methodology/approach is provided by the United Nations Development Coordination Office for overall reporting on the funding compact and the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR). In some cases, the methodology/approach has been adjusted or updated.

<sup>b</sup> Available at: [www.un.org/ecosoc/en/content/2020-operational-activities-development-segment](http://www.un.org/ecosoc/en/content/2020-operational-activities-development-segment), accessed on 23 June 2021.

## B. United Nations development system commitments

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
<b>1. To enhance cooperation for results at the country level</b>	Fraction of United Nations Sustainable Development Group entities reporting at least 15 per cent of development-related expenditures on joint activities	The United Nations Development Coordination Office (DCO) to use the UN INFO tool to track and report on joint activities that are implemented by two or more United Nations agencies, including joint programmes as well as communication, advocacy and analysis. The number of joint activities compared to the total number of activities (per country framework and for the total country framework currently in UN INFO) and the total budget share of joint activities versus the total budget of the country framework split between total planned and total expenditures will be tracked by DCO. The question is asked in the DESA survey of United Nations entity headquarters. For purposes of reporting on the funding compact, however, it is more appropriate and less transaction cost heavy to track the commitment at the resident coordinator office/United Nations country team level (rather than the agency headquarters level) through UN INFO.

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
	Percentage of resident coordinators who state that at least 75 per cent of country programme documents are aligned to the United Nations Development Assistance Framework in their country	Survey of resident coordinators by DCO. Survey of entity-specific CPDs.
<b>2. To increase collaboration on joint and independent system-wide evaluation products to improve United Nations support on the ground</b>	Percentage of United Nations Sustainable Development Group evaluation offices engaging in joint or independent system-wide evaluation	Y/N, with the number of joint evaluations and/or independent system-wide evaluations under way and specific example(s). Use the following definition of an independent system-wide evaluation: "a systematic and impartial assessment of the relevance, coherence, efficiency, effectiveness, results and sustainability of the combined contributions of United Nations entities, to achieve the goals and targets set out in the 2030 Agenda for Sustainable Development." A joint evaluation implies the participation of at least two United Nations entities; an independent system-wide evaluation implies the participation of a majority of United Nations entities with a mandate related to the evaluation topic.
<b>6. To improve the clarity of entity-specific strategic plans and integrated results and resource frameworks and their annual reporting on results against expenditures</b>	Fraction of United Nations Sustainable Development Group entities that in their respective governing bodies held structured dialogues in the past year on how to finance the development results agreed in the new strategic planning cycle	Y/N, with an entity-specific narrative on content of the dialogue, e.g., issues raised/future agenda/alignment with the funding compact.
<b>7. To strengthen entity system-wide transparency and reporting, linking resources to Sustainable Development Goals results</b>	Fraction of United Nations development system entities individually submitting financial data to CEB	Y/N (with date of first report).
	Fraction of United Nations development system entities publishing data in accordance with the highest international transparency standards	Y/N on reporting to IATI (with date of first report). The DESA survey to mention IATI specifically.
	Fraction of United Nations development system entities with ongoing activities at the country level that report expenditures disaggregated by country to the CEB baseline	Y/N (with date of first report).
	Fraction of United Nations development system entities that report on expenditures disaggregated by Sustainable Development Goal	Y/N (with date of first report).
<b>9. To increase the accessibility of corporate evaluations and internal audit reports, within the</b>	Percentage of United Nations development system entities authorized within disclosure provisions and policies that have made their corporate evaluations	Y/N with specific example(s). Add narrative related to disclosure provisions and policies.

<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
<b>disclosure provisions and policies set by governing bodies at the time of report issuance</b>	available on the website of the United Nations Evaluation Group	
	Percentage of internal audit reports issued in line with the disclosure provisions and policies set by the relevant governing bodies, which are available on a dedicated searchable United Nations Representatives of Internal Audit Services platform/website, pending availability of resources	Percentage of entity-specific internal audits available on the platform of the United Nations Representatives of Internal Audit Services. Add narrative related to disclosure provisions and policies.
	Percentage of inter-agency pooled funds posting evaluation reports on the website of the United Nations Evaluation Group	Number of inter-agency pooled funds evaluation reports available on the United Nations Evaluation Group website, divided by the total number of inter-agency pooled funds evaluations.
<b>10. To increase the visibility of results from voluntary core contributions, pooled and thematic funds and programme country contributions</b>	Specific mention of voluntary core fund contributors, pooled and thematic fund contributors, and programme country contributions in United Nations country team annual results reporting and entity-specific country and global reporting	Y/N for pooled funds if the entity is a fund administrative agent and has entity-specific thematic funds; with specific example(s) evidence and steps taken or to be taken to meet commitment.
	Specific mention of individual contributors in all results reporting by pooled fund and thematic fund administrators and United Nations Sustainable Development Group recipients	Y/N for entity-specific thematic funds or N/A if the entity is not a fund administrative agent; with specific example(s)/evidence and steps taken or to be taken to meet commitment.
<b>11. To implement the Secretary-General's goals on operational consolidation for efficiency gains</b>	Consolidation of common premises	Percentage of entity-specific offices with an entity-specific narrative.
	Percentage of United Nations country teams that have an approved business operations strategy in place, to enable common back offices where appropriate	Percentage of entity-specific offices with an entity-specific narrative.
	Percentage of United Nations Sustainable Development Group entities that report to their respective governing bodies on efficiency gains	Y/N, with entity-specific narrative.
	Percentage of United Nations Sustainable Development Group entities that have signed the high-level statement of mutual recognition	Y/N, with the year of signature and entity-specific narrative.

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<i>Relevant commitment</i>	<i>Relevant funding compact indicators</i>	<i>Methodology/Approach<sup>a</sup></i>
<b>12. To fully implement and report on approved cost-recovery policies and rates</b>	Fraction of United Nations development system entities that report annually on the implementation of their approved cost-recovery policies and rates to their respective governing body	Y/N, with date of first report.

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<sup>a</sup> Methodology/approach is provided by the United Nations Development Coordination Office for overall reporting on the funding compact and the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR).