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For information

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

Summary

In accordance with Executive Board decisions 2019/23 and 2020/17, 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, 2022–2025 (E/ICEF/2026/27).

UNICEF is reporting on progress made towards the commitments outlined in the funding compact, which was endorsed by the United Nations Economic and Social Council in July 2024.

* E/ICEF/2026/25.

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

A. Member State commitments

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*[a]
Objective 1: a more strategic and responsive United Nations development system, supporting the achievement of Sustainable Development Goal results in accordance with national development needs and priorities and anchored in intergovernmentally agreed United Nations principles, norms and standards and the Charter of the United Nations			
1. Increase the share of United Nations entity budgets funded by predictable core or unearmarked resources	Voluntary core/unearmarked funding as a share of total voluntary funding to United Nations operational activities for development from Member States	Baseline (2022): 11.8% Target (2027): 30%	Core resources from Member States/Governments[b] to UNICEF as a share of overall income from Member States/Governments (including humanitarian) **Baseline 2023:** 12% **Progress 2024:** 14% **Progress 2025: 11%** Core resources from Member States/Governments to UNICEF as a share of overall public sector income[c] (including humanitarian) **Baseline 2023:** 8% **Progress 2024:** 8% **Progress 2025: 6%**
	Number of Member States contributing 30 per cent or more to voluntary core/unearmarked funding as a share of total voluntary funding to United Nations operational activities for development	Baseline (2022): 47 Target (2027): 100	Number of government partners[d] contributing 30 per cent or more to core resources as a share of their total funding to UNICEF **Baseline 2023:** 24 **Progress 2024:** 24 **Progress 2025: 20** Number of government partners contributing core resources (cash only, excluding Governments that provided contributions for UNICEF premises and those that waived rental of premises) to UNICEF **Baseline 2023:** 50 **Progress 2024:** 50 **Progress 2025: 50**
	Percentage growth in the volume of voluntary core contributions to the United Nations development system with the top 10 Member State core contributors excluded	Baseline (2022): -7.7% Target (2027): +20%	Core resources from Member States/Governments, excluding the top 10 contributors, as a share of overall core resources contributions to UNICEF **Baseline 2023:** 5% **Progress 2024:** 6% **Progress 2025: 4%**
	Number of Member State contributors giving more than $10 million annually in voluntary core funding to	Baseline (2022): 20 Target (2027): 40	Number of government partners contributing more than $10 million annually in core resources to UNICEF

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*[a]
	United Nations development system entities		**Baseline 2023:** 11 **Progress 2024:** 12 **Progress 2025: 11**
	Percentage of United Nations development system entities indicating that at least 50 per cent of their core contributions are part of multi-year commitments	Baseline (2023): 29% Target (2027): 100%	Share of core resources contributions that was multi-year **Baseline 2023:** 15% **Progress 2024:** 15% **Progress 2025: 16%**
2. Enhance the flexibility of non-core funding commitments, including at country level	Percentage of non-core contributions from Member States provided through single-agency thematic funds	Baseline (2022): 5.2% Target (2027): 15%	Thematic funding as a share of total non-core resources from Member States to UNICEF **Baseline 2023:** 5% **Progress 2024:** 5% **Progress 2025: 4%**
	Percentage of non-core contributions from Member States to single entities for programmes at regional or country level, without further earmarking	Baseline: To be determined (TBD) Target: TBD	Country programme thematic funding as a share of total thematic funding from Member States to UNICEF **Baseline 2023:** 10% ($19 million) **Progress 2024:** 6% ($10 million) **Progress 2025: 1% ($2 million)**
Objective 2: a more collaborative and integrated United Nations development system, working in partnership to address complex sustainable development challenges			
3. Increase contributions to interagency pooled funds to enhance the collective results of the United Nations development system at all levels	Percentage of non-core contributions for development activities provided by Member States through inter-agency pooled funds	Baseline (2022): 11.4% Target (2027): 30%	Inter-agency pooled funding as a share of total non-core resources from public sector to UNICEF **Baseline 2023:** 7% **Progress 2024:** 7% **Progress 2025: 6%** Inter-agency pooled funding as a share of development-related non-core resources (other resources (regular)) from public sector to UNICEF **Baseline 2023:** 5% **Progress 2024:** 6% **Progress 2025: 5%**
Objective 3: a more efficient and streamlined United Nations development system, maximizing human and financial resources available for supporting the achievement of the Sustainable Development Goals			
5. Enhance donor coordination, and work towards reducing individual visibility, reporting, assessment and partnership requirements	Common visibility standards developed for contributors to use with all United Nations development contributions	Baseline: No standards Target: Standards developed and agreed by 2026	Progress update is not yet available as work to develop common visibility standards with Member States has not yet commenced. UNICEF will continue to engage closely with the United Nations Development Coordination Office, which will lead this effort.

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025[a]*
	Number of Multilateral Organisation Performance Assessment Network (MOPAN) members conducting an assessment of United Nations entities (that have been assessed by MOPAN in the last three years)	Baseline: TBD Target (2028): 0	UNICEF was assessed by MOPAN in 2020, with the assessment report published in 2021. In 2025, two MOPAN members conducted assessments of UNICEF.

[a] Milestones may not be applicable to all indicators (e.g. "yes/no" indicators do not have a milestone).
[b] Based on contributions received from Member States/Governments only (excludes other intergovernmental and multilateral organizations 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).
[c] Based on contributions received from the public sector, which includes Governments, the European Commission, inter-organizational arrangements, Global Programme Partnerships and international financial institutions.
[d] Based on contributions received from Member States/Governments only.

B. United Nations Sustainable Development Group entity commitments

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*
Objective 1: a more strategic and responsive United Nations development system, supporting the achievement of Sustainable Development Goal results in accordance with national development needs and priorities and anchored in intergovernmentally agreed United Nations principles, norms and standards and the Charter of the United Nations			
I. Clearly demonstrate the United Nations contribution towards Sustainable Development Goal results	Entity-specific contribution to the development of and reporting on Sustainable Development Goal indicators	Not applicable (N/A). This is a proxy indicator to track entity-specific progress in alignment with the overall commitment.	Yes. UNICEF has served as a sole or joint custodian agency for 19 Sustainable Development Goal indicators that directly concern children, leading the development of internationally agreed definitions, methodologies and data verification mechanisms. It has supported national institutions to produce high-quality disaggregated data through surveys and administrative systems. The UNICEF Strategic Plan, 2026–2029 has integrated commitments across the child-related Sustainable Development Goals (12 Goals out of 17).
	Percentage of country programme documents that are aligned with the respective United Nations Sustainable Development Cooperation Frameworks (UNSDCFs)	N/A. This is a proxy indicator to track entity-specific progress in alignment with the overall commitment.	**Baseline 2023:** 100 per cent of all country programme documents (CPDs) are aligned with the respective UNSDCFs. Explicit reference is made to the respective UNSDCF outcomes in the results and resources framework of the CPDs, in accordance with established procedures and programme guidance. An additional quality assurance step (to ensure alignment of draft CPDs with UNSDCFs before submission to the Executive Board) has been established by UNICEF. In compliance with the

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*
			Management and Accountability Framework and in accordance with the established practice, all draft CPDs are shared with the respective United Nations resident coordinator for review and confirmation of alignment with the respective UNSDCFs. **Progress 2024:** No change from 2023 (100%). **Progress 2025:** 100 per cent of CPDs approved by the Executive Board in 2025 were aligned with the UNICEF mandate and the agreed priorities and outcomes of UNSDCFs, developed in close consultation with host Governments. Draft CPDs were reviewed by resident coordinators, who confirmed alignment through formal letters made available to Member States with the draft CPDs (decision 2025/13). Relevant UNSDCF outcome matrices were also shared with Member States in line with established processes including sharing with the Executive Board (decision 2025/13).
	Entity-specific contributions to system-wide reporting on United Nations support and results towards the Sustainable Development Goals	N/A. This is a proxy indicator to track entity-specific progress in alignment with the overall commitment.	Yes. In 2025, UNICEF continued to provide agency-specific contributions to system-wide reporting on United Nations support and results towards achievement of the Sustainable Development Goals. These contributions were submitted to the United Nations Development Coordination Office to complement results reported by United Nations country teams through the United Nations Sustainable Development Group Output Indicator Framework. Contributions made by UNICEF were consolidated with those of other United Nations entities and informed the annual report of the Chair of the United Nations Sustainable Development Group, prepared pursuant to General Assembly resolution A/RES/72/279 (operative paragraph 28(a)).
	Percentage of United Nations development system entities that report on expenditures disaggregated by Sustainable Development Goal	N/A. This is a proxy indicator to track entity-specific progress in alignment with the overall commitment.	Yes. UNICEF financial data are published monthly, in line with the International Aid Transparency Initiative (IATI) standards and disaggregated by Sustainable Development Goal for both IATI and the United Nations System Chief Executives Board reporting.
II. Ensure visibility and recognition for all core and flexible contributions, and the	Percentage of relevant United Nations Sustainable Development Group entities that have developed robust guidance for visibility of core and	Baseline: TBD Target (2028): 100%	Yes. UNICEF developed and has implemented the public sector partner recognition and visibility guidelines since 2023, followed by a series of capacity-building webinars for offices. Public sector partners contributing core and flexible

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*
transparency of funding needs, budgets and expenditures against results	flexible contributors (including in line with common visibility standards, once developed)		funding were recognized in the *UNICEF Annual Report*, the *Core Resources Annual Report*; the Annual report of the Executive Director of UNICEF; the *Global Annual Results Reports*; and the *Funding Compendium*. In addition, UNICEF has produced tailored impact stories highlighting the results achieved with core and flexible funding for selected public sector partners.
	Fraction of United Nations development system entities publishing data on budgets, expenditures and results in line with the highest international transparency standards	N/A. This is a proxy indicator to track entity-specific progress in alignment with the overall commitment.	Yes. UNICEF maintained its strong data publishing performance, sustaining a score of 99 and a consistent monthly publication schedule. It is also one of two United Nations organizations participating in the 2026 Aid Transparency Index, which underscores its continuing commitment to transparency and accountability.
Objective 2: a more collaborative and integrated United Nations development system, working in partnership to address complex sustainable development challenges			
III. Enhance joint resource mobilization and partnerships, and pooled funding mechanisms	Percentage of non-core funding for development mobilized by United Nations entities from non-Member State contributors	Baseline (2002): 34% Target (2027): 45%	Other resources from non-Member State resource partners[a] to UNICEF as share of overall other resources income (including humanitarian) **Baseline 2023:** 48% **Progress 2024:** 51% **Progress 2025: 53%**
IV. Fully support the coordination of United Nations development activities, including the leadership role of resident coordinators, and a whole-of-United Nations approach to all aspects of the development planning cycle	Percentage of United Nations Sustainable Development Group entities reporting annually to their governing body on implementation of the full checklist on United Nations development system reform	Baseline (2023): 0 Target (2028): 100%	Yes. UNICEF has reported on the complete United Nations development system reform checklist to the UNICEF Executive Board since 2024, in accordance with its decision 2023/15. UNICEF report on the checklist is presented as an annex to the information note titled Update on implementation efforts on the repositioning of the United Nations development system. The annex provides a comprehensive overview of UNICEF compliance and alignment with the United Nations development system reform mandates.
	Percentage of United Nations Sustainable Development Group evaluation offices engaging in (a) joint or (b) system-wide evaluations	Baseline (2022): (a) 81% (b) 56% Target (2028): (a) 100% (b) 100%	**Baseline 2023:** Ten joint evaluations (three at the global level and seven at the country office level) were commissioned during the 2023 cycle. The initiatives at the country level provided insights on different topics such as social protection, girls' education, sexual and reproductive health, the social protection response to the coronavirus disease (COVID-19) pandemic and the national youth policy. At the global level, evaluations that were undertaken related to the Risk Communication and Community Engagement Collective Service, the

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*
			COVID-19 humanitarian response and the United Nations Population Fund-UNICEF Global Programme to End Child Marriage. Also in 2023, UNICEF co-led the Global SDG Synthesis Coalition, an alliance of over 45 evaluation offices from across the United Nations and more than 60 Member States. **Progress 2024:** UNICEF conducted 10 joint evaluations in 2024, all at the country level in partnership with United Nations agencies and covering various thematic areas ranging from efforts to end child marriage to child protection, girls' education and health. In Djibouti, UNICEF collaboratively managed an UNSDCF evaluation that highlighted the alignment with national priorities and the Sustainable Development Goals, with United Nations efforts contributing to improving access to health, nutrition and water, sanitation and hygiene services. UNICEF also supported the United Nations Sustainable Development Group System-Wide Evaluation Office, operational since 2024, by contributing to five evaluation evidence summaries for quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) reporting. UNICEF also made substantive contributions to the development of artificial intelligence-generated interactive evidence maps of all United Nations evaluations since 2021, helping to improve access to system-wide evaluation evidence to inform intergovernmental policy discussions. **Progress 2025:** UNICEF engaged in five joint evaluations and three system-wide evaluations in 2025. In Somalia, a joint UNICEF–World Food Programme evaluation highlighted strong complementarities in resilience programming. In Tanganyika, collaboration with the Food and Agriculture Organization of the United Nations and the Office of the United Nations High Commissioner for Refugees, showed both the potential and challenges of integrated approaches. The evaluation of a new generation of United Nations country teams found that the reform vision remains highly relevant and that important foundations are in place, although further alignment of incentives and governance arrangements is needed to strengthen coherence at the country level.

Relevant commitment	*Relevant funding compact indicators*	*System-wide baselines and targets from funding compact*	*UNICEF progress 2025*
Objective 3: a more efficient and streamlined United Nations development system, maximizing human and financial resources available for supporting the achievement of the Sustainable Development Goals			
V. Strengthen the achievement of efficiencies and clearly demonstrate and report on these to governing bodies	Efficiency gains reported by United Nations Sustainable Development Group entities, through entity-specific and joint initiatives, in the last year	Baseline (2022): $405 million Target (2028): $620 million	Yes. UNICEF continued to report efficiency gains achieved through entity-specific initiatives and collaboration with other United Nations agencies – bilaterally and under the broader United Nations efficiency agenda (including the business operations strategy, common back office, common premises and global shared services). As co-chair of the United Nations Efficiency Impact Reporting Task Team under the United Nations Sustainable Development Group Business Innovation Group, UNICEF strengthened leadership to harmonize efficiency methodologies and promote shared accountability across entities. UNICEF published the 2025 annual Efficiency Report which projected $115.7 million in efficiency gains in alignment with the evolving United Nations reform agenda.
VI. Ensure alignment of programmes and capacities to strategic priorities and needs identified in United Nations strategic plans and budgets approved by governing bodies, and United Nations Sustainable Development Cooperation Frameworks at country level	Extent to which United Nations development system entities use country-owned results frameworks and planning tools to develop their country-level interventions	Baseline:[b] 56.2% Target (2028): 95%	Yes. UNICEF country programmes are anchored in national ownership, aligning closely with country-owned results frameworks and national development plans. This ensures that the support provided by UNICEF advances national priorities, child rights and sustainable, context-specific development outcomes. Guided by the new country programme planning guidance, CPD development is strategically linked to UNSDCFs, enhancing coherence and integrated solutions across the United Nations system. UNICEF also actively engages in United Nations-wide planning processes, including the Common Country Analysis, to inform evidence-based programming. Recent quality reviews of CPDs in 2023–2025 reinforced the fact that strong alignment with national priorities and UNSDCFs is key to programme quality and relevance.

[a] Non-Member State resource partners include private sector and other multilateral and intergovernmental organizations, including the European Commission and the World Bank, Global Programme Partnerships and United Nations inter-organizational arrangements, including pooled funds and joint programmes.

[b] The reference year for baseline data has not been defined within the funding compact monitoring and reporting framework.

Explanation of methodology/approach for each indicator

A. Member State commitments

The methodology and approach for tracking Member State commitments and indicators remain very closely aligned with those established under the previous funding compact. UNICEF is engaging closely with the United Nations Development Coordination Office to obtain the corresponding methodology note.

B. United Nations Sustainable Development Group entity commitments

Relevant commitment	*Relevant funding compact indicators*	*Methodology/approach*[a]
Objective 1: a more strategic and responsive United Nations development system, supporting the achievement of Sustainable Development Goal results in accordance with national development needs and priorities and anchored in intergovernmentally agreed United Nations principles, norms and standards and the Charter of the United Nations		
I. Clearly demonstrate the United Nations contribution to Sustainable Development Goal results	Entity-specific contribution to the development of and reporting on Sustainable Development Goal indicators	This is a binary indicator with a Yes/No response, to be complemented with an entity-specific narrative. It also serves as a proxy to track entity-specific progress in alignment with the overall commitment.
	Percentage of country programme documents that are aligned with the respective UNSDCFs	This proxy indicator is reported based on the internal CPD quality assurance process in compliance with the Management and Accountability Framework. Information will be triangulated through the survey of resident coordinators as well as entity-specific CPDs.
	Entity-specific contributions to system-wide reporting on United Nations support and results towards the Sustainable Development Goals	This is a binary indicator with a Yes/No response, to be complemented with an entity-specific narrative. It also serves as a proxy to track entity-specific progress in alignment with the overall commitment.
	Percentage of United Nations development system entities that report on expenditures disaggregated by Sustainable Development Goal	UNICEF reports on this indicator using a Yes/No response, complemented with an entity-specific narrative. This indicator also serves as a proxy to track entity-specific progress in alignment with the overall commitment.
II. Ensure visibility and recognition for all core and flexible contributions, and transparency of funding needs, budgets and expenditures against results	Percentage of relevant United Nations Sustainable Development Group entities that have developed robust guidance for visibility of core and flexible contributors (including in line with common visibility standards, once developed)	UNICEF reports on this indicator using a Yes/No response, complemented with an entity-specific narrative that outlines specific examples and evidence of actions taken to fulfil the commitment.
	Fraction of United Nations development system entities publishing data on budgets and expenditures and results in line with the highest international transparency standards	UNICEF reports on this indicator using a Yes/No response, accompanied with an entity-specific narrative in relation to IATI reporting. This indicator also serves as a

Relevant commitment	*Relevant funding compact indicators*	*Methodology/approach*[a]
		proxy to track entity-specific progress in alignment with the overall commitment.
Objective 2: a more collaborative and integrated United Nations development system, working in partnership to address complex sustainable development challenges		
III. Enhance joint resource mobilization and partnerships, and pooled funding mechanisms	Percentage of non-core funding for development mobilized by United Nations entities from non-Member State contributors	The indicator value is calculated by dividing non-core voluntary contributions from non-Member State contributors by total voluntary contributions.
IV. Fully support the coordination of United Nations development activities, including the leadership role of resident coordinators, and a whole-of-United Nations approach to all aspects of the development planning cycle	Percentage of United Nations Sustainable Development Group entities reporting annually to their governing body on implementation of the full checklist on United Nations development system reform	UNICEF reports on this indicator using a Yes/No response, supplemented by an entity-specific narrative on the status of implementation as well as updates on efforts to advance the United Nations development system reform.
	Percentage of United Nations Sustainable Development Group evaluation offices engaging in (a) joint or (b) system-wide evaluations	UNICEF reports on the number of joint and system-wide evaluations it contributed to in the year of reporting and provides specific examples, as relevant. The following definitions will be used: A joint evaluation involves the participation of at least two United Nations entities. An independent system-wide evaluation is 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. An independent system-wide evaluation implies the participation of a majority of United Nations entities with a mandate related to the evaluation topic.
Objective 3: a more efficient and streamlined United Nations development system, maximizing human and financial resources available for supporting the achievement of the Sustainable Development Goals		
V. Strengthen the achievement of efficiencies and clearly demonstrate and report on these to governing bodies	Efficiency gains reported by United Nations Sustainable Development Group entities, through entity-specific and joint initiatives, in the last year	UNICEF reports on this indicator using a Yes/No response, complemented with an entity-specific narrative that highlights specific examples and quantitative efficiency gains achieved through internal and/or collaborative initiatives.
VI. Ensure alignment of programmes and capacities to strategic priorities and needs identified in United Nations strategic plans and budgets approved by governing bodies, and Cooperation Frameworks at country level	Extent to which United Nations development system entities use country-owned results frameworks and planning tools for developing their country-level interventions	UNICEF reports on this indicator using a Yes/No response, complemented with an entity-specific narrative on efforts undertaken to ground country programmes in country-owned results frameworks and relevant plans.

[a] 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. Where United Nations Sustainable Development Goal entity indicators do not permit contextualized, entity-specific tracking of commitments, proxy indicators have been established and are clearly designated as such.