

FRAMEWORK FOR GLOBAL-LEVEL MONITORING & REPORTING ON THE FUNDING COMPACT FOR THE UN'S SUPPORT TO THE SDGSⁱ

1. A MORE STRATEGIC AND RESPONSIVE UN DEVELOPMENT SYSTEM, SUPPORTING THE ACHIEVEMENT OF SDG RESULTS IN ACCORDANCE WITH NATIONAL DEVELOPMENT NEEDS AND PRIORITIES, AND ANCHORED IN INTERGOVERNMENTALLY AGREED UN PRINCIPLES, NORMS, AND STANDARDS, AND THE UN CHARTER

MEMBER STATES		UNSDG ENTITIES	
1. Increase the share of UN entity budgets funded by predictable core/unearmarked resources		I. Clearly demonstrate the UN's contribution towards SDG results	
Voluntary core/unearmarked funding as a share of total voluntary funding to UN operational activities for development from Member States	Baseline: 11.8% (2022) Target: 30% (2027)ⁱⁱ (CEB data)	% of UNCTs reporting against agreed common indicators on the UN development system contribution to advancing the SDGs	Baseline: 15% (2022) Target: 100% (2028) (UN INFO)
# of Member States contributing 30% or more to voluntary core/unearmarked funding as a share of total voluntary funding to UN operational activities for development	Baseline: 47 (2022) Target: 100 (2027) (CEB data)	% of Cooperation Frameworks with Joint Work Plans (showing activities against outcomes), published to UN INFO in the last 12 months	Baseline: 74% (2023) Target: 100% (2028) (UN INFO)
% growth in the volume of voluntary core contributions to the UNDS with the top ten Member State core contributors excluded ⁱⁱⁱ	Baseline: -7.7% (2022 from 2021) Target: +20% (2027 from 2022)^{iv} (CEB data)	Average % of Cooperation Framework output indicators that contribute to aggregated reporting on system-wide results	Baseline: 32% (2023) Target: 75% (2028) (UN INFO)
# of Member State contributors giving more than US\$10 million annually in voluntary core funding to UNDS entities	Baseline: 20 (2022) Target: 40 (2027) (CEB data)	% of quality assurance checks conducted of Cooperation Framework evaluations which result in a grade of "good" or "very good"	Baseline: 82% (2021) Target: 100% (2027) (OIOS)

MEMBER STATES		UNSDG ENTITIES	
% of UNDS entities indicating that at least 50% of their core contributions are part of multi-year commitments	Baseline: 29% (2023) Target: 100% (2027) <i>(DESA survey to UNSDG entities)</i>		
2. Enhance the flexibility of non-core funding commitments, including at country level		II. Ensure visibility and recognition for all core & flexible contributions, and transparency of funding needs, budgets & expenditures against results	
% of non-core contributions from Member States provided through single-agency thematic funds	Baseline: 5.2% (2022) Target: 15% (2027) <i>(CEB financial data)</i>	% of relevant UNSDG entities that have developed robust guidance for visibility of core & flexible contributors (including in line with common visibility standards, once developed)	Baseline: <i>TBD</i> Target: 100% (2028) <i>(DESA survey to entities)</i>
% of non-core contributions from Member States to single entities for programmes at regional or country level, without further earmarking. ^v	Baseline: <i>TBD</i> Target: TBD <i>(CEB data – forthcoming)</i>	% of Cooperation Frameworks with a multi-year funding framework and an annual funding framework published to UN INFO	Baselines: 42% & 82% (2023) Target: 100% (2028) <i>(UN INFO)</i>

2. A MORE COLLABORATIVE AND INTEGRATED UN DEVELOPMENT SYSTEM, WORKING IN PARTNERSHIP TO ADDRESS COMPLEX SUSTAINABLE DEVELOPMENT CHALLENGES

MEMBER STATES		UNSDG ENTITIES	
3. Increase contributions to interagency pooled funds to enhance the collective results of the UN development system at all levels		III. Enhance joint resource mobilization and partnerships, and pooled funding mechanisms	
% of non-core contributions for development activities provided by Member States through interagency pooled funds	Baseline: 11.4% (2022) Target: 30% (2027) <i>(CEB data)</i>	% of inter-agency pooled funds applying the agreed UNSDG standards on common management features	Baseline: 77% of MPTFs, 69% of joint programmes (2021) Target: 100% both (2028) <i>(MPTF Office)</i>

MEMBER STATES		UNSDG ENTITIES	
Total annual contributions to development-related country-level Multi-Partner Trust Funds (MPTFs) in support of Cooperation Frameworks	Baseline: \$325 million (2023) Target: \$800 million (2027) (MPTF Office)	% of UNCTs with a Joint Resource Mobilization Strategy, with focus on joint programming, and funding gaps in Cooperation Frameworks.	Baseline: 61% (2023) Target: 100% (2028) (UN INFO)
Annual voluntary contributions to the Joint SDG Fund	Baseline: \$56 million (2023) Target: \$500 million (2027) (DCO)	# of interagency MPTFs (above \$5m a year in annual contributions) with a mid-term and final evaluation completed as stated in the M&E workplan	Baseline: 10 (2022-2023) Target: 25 (by 2027) (MPTF Office)
Annual voluntary contributions to the Peacebuilding Fund	Baseline: \$132 million (2023) Target: \$500 million (2027) ^{vi} (PBSO)	% of non-core funding for development mobilized by UN entities from non-Member State contributors	Baseline: 34% (2022) Target: 45% (2027) (CEB data)
4. Provide adequate, predictable & sustainable funding to the Resident Coordinator system		IV. Fully support coordination of UN development activities, including the leadership role of RCs, and a whole-of-UN approach to all aspects of the development planning cycle	
Annual funding gap in the RC system budget	Baseline: \$54M (2023) Target: \$0 (2025) (DCO)	% of UNSDG entities reporting annually to their governing body on implementation of the full checklist on UN development system reform	Baseline: 0% (2023) Target: 100% (2028) (UNSDG)
Number of Member States providing the 1% levy “at source”, using the donor-administered option.	Baseline: 2 (2024) Target: 10 (2028) (DCO)	% of UNSDG entities for whom the RC has provided input into the performance review of their country representatives in all countries	Baseline: TBD Target: 100% (2028) (UNSDG)
% of Member States providing levy revenue in line with estimated levy amounts, based on CEB data. ^{vii}	Baseline: 54% (2022) Target: 100% (2027) (DCO)	% of UNCTs updating Common Country Analysis annually and making it publicly available	Baseline: 31% (2023) Target: 100% (2028) (UN INFO)
		% of UNSDG evaluation offices engaging in (a) joint or (b) system-wide evaluations	Baseline: (a) 81% (b) 56% (2022) Target: (a & b) 100% (2028) (UNEG)

3. A MORE EFFICIENT & STREAMLINED UN DEVELOPMENT SYSTEM, MAXIMIZING HUMAN AND FINANCIAL RESOURCES AVAILABLE FOR SUPPORTING SDG ACHIEVEMENT

MEMBER STATES		UNSDG ENTITIES	
5. Enhance donor coordination, and work towards reducing individual visibility, reporting, assessment and partnership requirements		V. Strengthen the achievement of efficiencies and clearly demonstrate and report on these to governing bodies	
Common visibility standards developed for contributors to use with all UN development contributions ^{viii}	Baseline: no standards Target: Standards developed & agreed by 2026 (UNSDG/DCO)	Efficiency gains reported by UNSDG entities, through entity-specific and joint initiatives, in the last year	Baseline: \$405 million (2022) Target: \$620 million (2028) (UNSDG BIG)
# of MOPAN members conducting an assessment of UN entities (which have been assessed by MOPAN in the last 3 years) ^{ix}	Baseline: <i>TBD</i> Target: 0 (2028) (DESA Survey)	Average # of entities per location independent service ^x	Baseline: 6 (2022) Target: 16 (2028) (UNSDG BIG)
6. Ensure alignment of non-core funding to strategic priorities and needs identified in UN strategic plans and budgets approved by governing bodies, and Cooperation Frameworks at country level		VI. Ensure alignment of programmes and capacities to strategic priorities and needs identified in UN strategic plans and budgets approved by governing bodies, and Cooperation Frameworks at country level	
Average annual funding gap as a % of budgeted funds outlined in UNSDCF Funding Frameworks	Baseline: 32% (2023) Target: 5% (2027) (UN INFO)	% of UNCTs compliant with UNCT configuration exercise in line with UNSDG guidance	Baseline: 83% Target: 100% (2028) (UN INFO)
Extent to which Member State funding partners use country-owned results frameworks and planning tools for developing their country-level interventions	Baseline: 57.1% Target: 95% (2028) (SDG Indicator 17.15.1 / GPEDC) ^{xi}	Extent to which UN development system entities use country-owned results frameworks and planning tools for developing their country-level interventions	Baseline: 56.2% Target: 95% (2028) (SDG Indicator 17.15.1 / GPEDC) ^{xii}

INDICATORS TO TRACK MUTUAL FUNDING COMPACT IMPLEMENTATION, MONITORING & REPORTING

Funding Compact website established with dashboard to see progress on above indicators, and library of individual entity and UNCT reporting, and funding data	Baseline: No Target: Yes (by ECOSOC OAS 2025) (DCO)
% of relevant governing bodies of UN entities holding a funding dialogue in the last year on the basis of a tailored monitoring & reporting framework	Baseline: TBC Target: 100% (2028) (DESA Survey)
% of UNCTs which have organized an inclusive country-level Funding Compact dialogue in the last year with partners (including top voluntary core contributors)	Baseline: 1% (2023) Target: 90% (2028) (UN INFO)

NOTES ON INDICATORS AND TARGETS:

ⁱ This monitoring and reporting framework is to support ECOSOC’s oversight and follow-up of Funding Compact implementation, including collectively by Member States, and by the UN Sustainable Development Group (UNSDG) at a global and system-wide level. This framework is to be complemented by tailored monitoring frameworks for individual UNSDG entities, for use by their governing bodies, and country-level frameworks determined at national level as part of funding compact dialogues between UN country teams, national governments, and development partners. The indicators featured in this and other monitoring frameworks give a partial snapshot of progress, but they cannot tell the whole story. These frameworks must be complemented by qualitative information, results reporting, and regular inclusive dialogue at all levels. Additionally, implementation will be tracked through independent biannual reviews in 2026 and 2028, with outcomes to be presented to the Operational Activities Segment of ECOSOC.

ⁱⁱ The final year of reporting for this Funding Compact will be 2028 (reporting released Q2 2029). The latest CEB financial data available will be 2027, while UNSDG data will be based on 2028.

ⁱⁱⁱ Top 10 donors are considered those giving the largest volumes of voluntary core/unearmarked funding to the UN’s operational activities for development, according to CEB data. Measurement of this indicator includes Member State and non-Member State core contributors.

^{iv} Growth will be measured relative to 2022 figures.

^v See annex to the Funding Compact on “typologies of funding modalities and levels of earmarking for sustainable development”. The current CEB financial data includes some disaggregation of non-core funding (eg: interagency pooled funding, single-agency thematic funding, local government contributions) but it does not disaggregate further. As such, potential contributions to, eg: an entity’s country program, without earmarking to any specific project or theme, are not currently differentiated in the data. The UN will work to develop a clear definition of such ‘softly earmarked’ contributions which can be monitored and reported, and, ideally, incentivize a reduction in degree of earmarking and increase of flexibility of non-core contributions.

^{vi} The overall resource mobilization target for the Peacebuilding Fund (US\$500 million per year), includes, from 2025 onwards, US\$50 million as assessed contributions from the UN Regular Budget.

^{vii} As the volume of funding to which the levy should apply is only able to be estimated on the basis of CEB data, for the purposes of this indicator any Member State providing more than 80% of the estimated amount will be counted as meeting this indicator.

^{viii} There is a need for a common understanding and expectations among major contributors of core and flexible funding when it comes to visibility and recognition of such funds. Certain entities have established policies or guidance on visibility, but face diverse requests and expectations from contributors. In order for the UN to more systematically ensure visibility and recognition, there is a need for common standards to be developed in consultation and with the agreement of major core and flexible funding contributors.

^{ix} Such bilateral assessments do not include internal desk reviews based on existing public data sources or assessments which do not place a significant burden on the UN entity being assessed.

^x Location independent services are those back-office services which are provided to entities from a centralized location (eg: headquarters or global service center) rather than on a country-by-country basis at national level.

^{xi} This SDG indicator is expressed as a figure out of 1 (eg: 0.571 / 1). It will be converted to a percentage for the Funding Compact. It is calculated on the basis of development partners reporting on their six largest in-country projects/programmes per country. The use of country-results frameworks is tracked by looking at three sub-measurements: (1) proportion of projects/programme objectives drawn from country strategies or plans; (2) proportion of projects/programme result indicators drawn from existing government results frameworks, plans and strategies; and (3) proportion of project/programmes results indicators that will be reported using data from government monitoring and national statistical systems.

^{xii} This SDG indicator is expressed as a figure out of 1 (eg: 0.562 / 1). It will be converted to a percentage for the Funding Compact. It is calculated on the basis of UN entities reporting on their six largest in-country projects/programmes per country. The use of country-results frameworks is tracked by looking at three sub-measurements: (1) proportion of projects/programme objectives drawn from country strategies or plans; (2) proportion of projects/programme result indicators drawn from existing government results frameworks, plans and strategies; and (3) proportion of project/programmes results indicators that will be reported using data from government monitoring and national statistical systems.