

**2024 Report of the Secretary-General on the Implementation of General Assembly resolution  
75/233 on the quadrennial comprehensive policy review  
of operational activities for development of the United Nations system**

**Informal summary of key findings and recommendations**

1. In line with the mandates contained in General Assembly resolutions 75/233 and 72/279, the Secretary-General's report provides an update on the system-wide implementation of General Assembly guidance on the quadrennial comprehensive policy review and the repositioning of the United Nations development system. Findings are grounded in evaluations as well as surveys conducted by the United Nations Department of Economic and Social Affairs that canvassed programme country governments, United Nations entities, resident coordinators, financially contributing governments and United Nations country teams.
2. The report offers analysis and recommendations for consideration by Member States in the Economic and Social Council (ECOSOC) with a view to the 2024 quadrennial comprehensive policy review to be undertaken by the General Assembly. The review will issue vital policy guidance to strengthen United Nations development system support in accelerating action on the Sustainable Development Goals (SDGs) for the 2025-2028 period.
3. **Member States have been clear in their commitment to SDG acceleration.** The Political Declaration of the 2023 SDG Summit issued a wake-up call and a rescue plan to reverse lagging progress on the Sustainable Development Goals. With only 15 per cent of targets on track, Member States committed to supporting the United Nations development system and its reforms, including the resident coordinator system and the Joint SDG Fund.
4. **After undergoing a deep transformation, the United Nations development system is now fully repositioned and able to support the needed SDG acceleration.** It is moving from a sectoral to a more integrated approach. The system now has strengthened leadership for development, better empowered country teams to translate global commitments into effective country-level action, and better enabled integrated policy advice and leveraging expertise from across the system.
5. **SDG acceleration will require a strategic focus across six targeted areas where transitions are urgently needed:** food systems transformation; energy transitions and access; digital connectivity; education and skills gaps; decent jobs and social protection including healthcare; and the triple planetary crisis: climate change, biodiversity loss and pollution. Among programme country governments, an encouraging 75 per cent already rate United Nations country team support on the six transitions as effective. Globally, resources need to be aligned accordingly. The Joint SDG Fund is the first step in ensuring the UN resources are pooled in an efficient and effective manner to support joint activity aligned with the areas of most need in country.
6. **More than ever, resident coordinators and country teams will need to draw on available United Nations expertise from across the globe to provide tailored support to countries.** The transitions are accompanied by the four "engine room" capacities in every country. These centre on shifts across policy and regulatory frameworks; pipelines of market-ready national projects; convening of partners, and arranging the appropriate financing mix.
7. **The new resident coordinator system has become the cornerstone of support for accelerated SDG action.** Host and contributing countries both affirm the reform has strengthened coherence and reduced duplication (84 and 83 per cent, respectively). The pool of resident coordinators is

more diverse and equipped to tailor responses to specific country contexts. Resident coordinator offices support joint analysis, planning, programming, advocacy, resource mobilization and the leveraging of development finance, earning praise from country team members.

8. **Joint planning and programming continues to be constrained by compartmentalization.** Joint activities comprise less than a quarter of cooperation framework budgets. Only two thirds of entities recognize reporting obligations to the resident coordinator on planning and resource mobilization. Process hurdles are often accompanied by limited pooled funding and incentive structures encouraging interagency competition.
9. **All entity governing bodies could help close gaps in accountability under the management and accountability framework as essential in monitoring SDG contributions.** Among resident coordinators, 62 per cent reported giving performance inputs on less than a third of the heads of United Nations country team members. Only 71 per cent of the latter gave performance inputs on the resident coordinators.
10. **The new cooperation framework is meeting country priorities.** Governments overwhelmingly consider the frameworks closely aligned with their needs (94 per cent, up from 81 per cent in 2019) and effective in responding to national priorities and SDG delivery (96 per cent, up from 92 per cent in 2020). A country-level focus on common results has improved, and joint support on partnerships and financing is adequate overall. Assistance on the integrated national financing frameworks needs enhancement, however, given the complexity of the current financing landscape. This requires reoriented capacity and scaled-up efforts to collaborate with multilateral development banks, international financial institutions and other public and private financing partners.
11. **Despite strong efforts to align entity-specific country programmes with cooperation frameworks, less than 30 per cent of resident coordinators reported that all country team programmes are aligned.** The Secretary General ask that all members of the UNSDG, take steps to further align the country programme documents with the Cooperation Frameworks, along with urging Member States to engage with respective entities to help remove bottlenecks with implementation, including through the governing boards.
12. **Tailoring the configuration of United Nations country teams to country priorities has made progress; access to in-country and regional expertise has become easier.** A key priority in 2024 is for the UNSDG members and resident coordinators to scale up country configurations to be more ambitious and creative, in dialogue with country teams and host country governments. The UNSDG will also seek to overcome challenges to developing and deploying pipelines of expertise in a flexible, agile manner.
13. **While collaboration has improved, there remain fundamental issues linked to accountability and incentive structures that need to be addressed.** More transparent information sharing needs to occur between UN country teams and the Resident Coordinators which will hence reporting on UN activities and resource allocation. Governing bodies can support this by requesting full reporting on the checklist on implementation of the reform of the UN development system. Further action by the system is particularly important in four areas: fulfilling funding compact commitments, prioritizing collective results, leadership aimed at proactive collaboration and country team capabilities to deliver integrated solutions.

14. **Cooperation framework reporting indicates stronger coherence and complementarity among humanitarian, development and peacebuilding activities.** Structural bottlenecks have declined although country teams still report difficulties in ensuring appropriate financing, assessing the impact, monitoring and implementation and jointly developing risk informed analysis, and planning and programmes. Joint planning and programmes, which are essential for coordination, must be accompanied by behaviour shifts and funding. The recently reconfigured Joint Steering Committee to Advance Humanitarian and Development Collaboration will play an important role in supporting strategic coherence.
15. **The overall quality and usefulness of support from the regional collaborative platforms varies despite improvements.** The UNSDG Chair will continue to work with every platform to identify adjustments to further enhance support to resident coordinators and country teams.
16. **Repositioning has yielded an astonishing return on investment, with an unprecedented \$553 million in efficiency gains in 2023.** The total was up 37 per cent over 2022, based on entity-specific and system-wide efficiencies. All country teams have business operations strategies in place, leading to \$125 million in savings, up 49 per cent from 2022. The largest cost efficiencies come from common administrative services. In 2024, the focus will be on systematizing the most cost-efficient practices and designing shared services tailored to complex contexts with large operational set-ups. Global shared services have been a major driver of efficiency gains; there has been a concerted effort to broaden their use.
17. **The United Nations development system is better applying modern skillsets in data, digitalization, innovation, foresight and behavioural science.** Among country teams, 64 per cent reported leveraging data ecosystems in capacity-building support, 57 per cent applied digital approaches and 53 per cent emphasized innovation. All these shares are likely to increase under the vision of UN 2.0.
18. **The United Nations continues to deliver around a series of critical policies and standards that seek to strengthen accountability and improve the ability of the system to deliver, including sustainability, gender equality, and disability inclusion.** Some 28 entities met at least 75 per cent of all indicators on the System-wide Action Plan on Gender Equality and the Empowerment of Women in 2023, although funding for gender equality needs to go further, in line with the 2024 United Nations System-wide Gender Equality Acceleration Plan. The number of country teams implementing the gender equality scorecard has steadily increased, but country teams need to have the necessary capacities to advance gender equality such as gender thematic groups, gender advisor sand/or focal points to strengthen country team capacities. Thirty per cent of United Nations country teams now meet or exceed at least 50 per cent of the accountability framework indicators of the United Nations Disability Inclusion Strategy. While this share has increased from 11 per cent in 2019, progress must accelerate moving forward.
19. **Progress is evident in enhancing accountability and transparency to prevent and address sexual exploitation and abuse.** Some 93 per cent of entities report annually to governing bodies on actions to prevent and address these concerns. However, more work remains with only 39 per cent of country teams having mechanisms to empower, encourage and protect staff reporting cases. The next quadrennial cycle must emphasize putting more such mechanisms in place. Starting in 2024, cooperation frameworks will include standardized wording on the protection of sexual exploitation and abuse to promote system-wide coherence in engagement with governments.

20. **In scaling up the means of implementation, 87 per cent of host country governments affirmed that the United Nations development system provided adequate support in securing financing for the SDGs; more efforts are needed to diversify funding sources.** Collaboration with the international financial institutions has noticeably improved. However, the UN will have to continue maximize its convening role to help governments attract public and private investment, diversity funding mechanisms, and forge innovative partnerships. The forthcoming quadrennial comprehensive policy review in 2024 and the Fourth Financing for Development Conference in 2025 present opportunities to evaluate the considerable efforts needed to secure long-term, sustainable, efficient funding for SDG acceleration.
21. **Host country governments continued to rank the United Nations development system first as a partner in multiple areas of support, especially on global challenges requiring common action and national capacity-building.** 91 per cent appreciated United Nations development system assistance in building capacities to develop partnerships for the Sustainable Development Goals. The system is valued for its ability to navigate complex issues requiring high levels of trust and impartiality. Requests for support from the United Nations on South-South or triangular cooperation have risen steadily, particularly on health, climate change and social protection.
22. **More host country governments reported receiving tailored support to leverage science, technology and innovation (76 per cent up from 68 per cent in 2021).** Yet only 49 per cent of host country governments reported receiving such support to leverage cooperation from the Global South. Most entities now include strengthening support on science, technology and innovation in strategic plans; over half of United Nations country teams work on harnessing transformative impacts.
23. **Some 97 per cent of United Nations country teams provided support to strengthen national data collection and analysis through an inter-agency effort, up from 60 per cent in 2020.** 80 per cent of contributing governments deemed the United Nations development system's support on data collection and analysis crucial, ranking it among the top two functions. Numerous initiatives to bolster national data ecosystems and bridge data gaps include the High Impact Initiative on the Power of Data and UN Data Commons for the Sustainable Development Goals Platform.
24. **As part of tailored support for every country context, the United Nations development system continues to provide evidence-based, integrated policy advice to help countries implement the 2030 Agenda.** A significant 78 per cent of governments identified the United Nations as the partner that best supports alignment with national priorities.
25. **Almost all host country governments (98 per cent) agreed that United Nations country teams have effectively strengthened capacity to help build resilience to crises, disasters and extreme climate events.** The cumulative number of countries supported on national and local disaster risk reduction (DRR) strategies increased substantially from 2019 to 2022 (from 50 to 121 countries on national DRR strategies and from 105 to 140 on local DRR strategies). All cooperation frameworks signed in 2023 integrated some disaster risk reduction elements. The system needs to continue supporting countries strengthen national and local governance structures, accelerate collaboration across humanitarian, development and peacebuilding operations, enhance multi-hazard early warning systems and steer risk-informed investments, in line with the Sendai Framework.
26. **Resources for operational activities in countries in special situations have increased since 2020, with a large share spent on humanitarian operations.** Countries in special situations continued to positively assess United Nations alignment with their development priorities.

Development system entities should continue to elaborate specific strategies for countries in special situations and strengthen reporting to governing bodies as crucial to demonstrating system-wide results on the ground.

27. **Middle-income countries reported adequate support on joint integrated policy advice and leveraging financing and partnerships at rates of 85 per cent and above.** 89 per cent of middle-income countries received support in developing integrated national financing frameworks. However, underlining room for improvement, 68 per cent indicated an adequate response to requests for support on South-South and triangular cooperation. In 2022, system spending on these countries surpassed \$20 billion or just over 50 per cent of all country allocable spending.
28. **The United Nations development system is a sought-after partner on health, with the share of governments who rated assistance as significant over the last two years increasing from 70 to 76 per cent.** Urgent and collective action is required to make faster progress towards universal health coverage. The continued need to combat the socioeconomic and health impacts of the pandemic underscores the importance of comprehensive approaches.
29. **Most governments expressed high satisfaction with United Nations assistance in addressing the needs of the poorest, most vulnerable people and those furthest behind.** There has been a noticeable increase in support for fulfilling human rights obligations (82 per cent of governments compared to 70 per cent in 2021); consistent appreciation of efforts to prevent and eliminate violence and discrimination against women and girls; and exponential growth in supporting governments in empowering young people globally and nationally over the current cycle, as guided by Youth 2030, the United Nations youth strategy. Engagement of youth in cooperation framework processes has seen a 9.5-fold increase since 2020. The Inter-Agency Support Group on Indigenous Issues is piloting an indicator framework for the System-Wide Action Plan on the Rights of Indigenous Peoples, yet overall slow progress in engaging with Indigenous Peoples requires attention.
30. **Since 2021, more country teams are supporting governments in formulating policies to address structural inequalities faced by migrants (86 per cent), refugees and asylum seekers (74 per cent), and internally displaced persons (49 per cent).** Durable solutions are a core priority in the Action Agenda on Internal Displacement and require a coordinated approach; resident coordinator leadership is crucial. Member States are encouraged to create a platform for ongoing dialogue to maintain momentum on this issue. It is imperative to complement humanitarian action with development activities to address the root causes of displacement and reduce risks.
31. **Enhanced, collective and transparent reporting is now embedded at all levels of the development system.** Since 2022, all United Nations country teams have prepared annual country results reports and all five regional collaboration platforms have presented annual regional results.. Reporting on the quadrennial comprehensive policy review has continued through the monitoring and reporting framework. Following the adoption of the 2024 quadrennial comprehensive policy review resolution, the United Nations Department of Economic and Social Affairs will work with other entities to create a new monitoring and reporting framework, sourcing indicators from existing measurement tools where possible. While each entity has already introduced results-based management practices, improved coordination on methods and the application of flexible tools across entities would facilitate reporting on system-wide results. Host country governments have reported consistent improvement in the quality of annual reports by resident coordinators, but continue to request more detailed financial reporting as well as more timely and easily accessible reporting overall.

32. **The System-wide Evaluation Office is operational** and initiating independent evaluations to inform activities related to gender-based violence and development system reform. In 2024, the office will initiate a system-wide evaluation of country programme derivation from and alignment with cooperation frameworks. The office is also working to finalize the system-wide evaluation policy in 2024. Stable funding through regular resources will be crucial for the office to uphold its independence, transparency and key role in supporting learning and improvement across the UN development system.
33. **Financial contributions for United Nations operational activities for development increased in 2022 but the growth was primarily due to an increase in tightly earmarked funding.** Total contributions amounted to \$54.5 billion, up 17 per cent over 2021. Core funding accounted for only 12 per cent of total voluntary funding, undermining the coherence and effectiveness of development work.
34. **Efforts to diversify the funding base are starting to yield results although contributions remain heavily concentrated among a handful of government donors.** Funding from the private sector increased by 16 per cent over 2021, reaching \$1.3 billion in 2022. Contributions from international financial institutions for development activities doubled between 2021 and 2022 and now account for 5 per cent of total funding.
35. **After six consecutive years of growth, contributions to development-related inter-agency funds declined by 22 per cent to \$1.27 billion in 2022.** The global Joint SDG embraced a new strategic vision but received contributions (\$55.9 million in 2023) well below the 2019 funding compact target (\$290 million). The Fund has demonstrated excellent value for money, with investments leveraging over \$4.9 billion in additional resources since 2019.
36. **A key takeaway from the 2023 surveys was the lack of political weight behind the funding compact, on the part of the United Nations development system and both contributing and host country governments.** An inclusive dialogue between Member States and the United Nations Sustainable Development Group elaborated a new compact to better enable the system to fulfil its core functions and accelerate action on the SDGs. Twelve mutually reinforcing commitments are backed by a global monitoring framework with a balanced number of measurable, impact-focused indicators. It should be complemented by specific monitoring frameworks for individual United Nations entities. United Nations country teams are encouraged to develop their own monitoring frameworks in dialogue with development partners. All Member States and United Nations development system entities could reflect on steps to be taken to realize the renewed funding compact commitments by 2028.
37. **The continued chronic shortfall in funding for the resident coordinator system is having a tangible impact on the functioning of the resident coordinator system, with 98 countries directly impacted by the budget shortfall.** The shortfall jeopardizes the ability of the system to support member states in their efforts to accelerate progress towards the Goals. Therefore, the Secretary-General has submitted a proposal to convert voluntary contributions to assessed funding from the United Nations regular budget to ensure adequate and predictable funding.
38. The **QCPR monitoring framework** presents evidence on progress along five overall goals covering 24 sets of topics with concrete “asks” that are tracked with targets and indicators. The completed QCPR monitoring and reporting framework will be posted online in May 2024.