

**Management
Response**



**UNITED NATIONS
SUSTAINABLE
DEVELOPMENT
GROUP**



Management Response:

**System-Wide Evaluation on Progress Towards a
'New Generation of United Nations Country Teams'**

1 December 2025

Introduction from the UNSDG System-Wide Evaluation Office

The **system-wide evaluation on progress towards a “new generation of United Nations country teams”** (SWEO-2025-001)¹ was conducted by the United Nations Sustainable Development Group System-Wide Evaluation Office (SWEO) between 2024 and 2025. It examined progress towards a “new generation of United Nations country teams” as mandated by A/RES/72/279 with a particular focus on alignment/derivation of UNSDG entity programming from Cooperation Frameworks, and the (re)configuration of UNCTs. It covered the period 2019-2025, all UNSDG entities and the Resident Coordinator system (including the Development Coordination Office) at country, regional and global levels.

The evaluation concludes that the strategic vision for a “new generation of UNCTs” is highly relevant, some improvements have been made, and key foundational elements established. There is broad alignment between Cooperation Frameworks and UNSDG entity country programming. However, Cooperation Frameworks have not significantly influenced substantive programming decisions or become the most important planning and implementation instrument for the United Nations at country level. “UNCT configuration exercises” have had limited results. UNCT ownership and strategic use of Cooperation Framework implementation tools, such as joint workplans, is limited. This gap between vision and reality is explained in part by the approach to reform implementation, but also by structural barriers including weak incentives for collaboration, fragmented governance, and funding quality.

The evaluation makes seven strategic recommendations seven strategic recommendations (with sub-recommendations) addressed either to the UNSDG collectively, UNDSG entities individually, the Development Coordination Office or Member States, including:

- (i) recalibration of Cooperation Framework cycle delivery;
- (ii) revised approaches to UNCT configuration;
- (iii) strengthening the delivery focus of development coordination;
- (iv) more comprehensive integration of reforms within UNSDG entity accountabilities and incentives;
- (v) addressing institutional obstacles;
- (vi) accelerating Funding Compact commitments; and
- (vii) strengthening Member State engagement and oversight.

This document presents that UNSDG’s collective management response and the management responses of individual UNSDG entities and DCO to certain recommendations.

¹ The evaluation reports, a summary version and recorded presentation are publicly available at: <https://www.un.org/system-wide-evaluation-office/en/system-wide-evaluation-progress-towards-new-generation-united-nations-country-teams>

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Preamble to the UNSDG management response

The United Nations Sustainable Development Group (UNSDG) welcomes the findings of the System-Wide Evaluation (SWE) on Progress Towards a New Generation of United Nations Country Teams (SWE0-2025-001) as a timely opportunity to strengthen collective delivery and enhance system-wide coherence.

The present management response is grounded in the mandates of General Assembly resolution 72/279, which *inter alia*:

- Establishes a “revitalized, strategic, flexible and results- and action-oriented” United Nations Sustainable Development Cooperation Framework as “the most important instrument for planning and implementation of United Nations development activities in each country, in support of the implementation of the 2030 Agenda”.
- Requests “a new generation of UN country teams, with needs-based tailored country presence, to be built on the [Cooperation Framework]”, with “the best configuration of support on the ground as well as enhanced coordination transparency, efficiency and impact of UN development activities, [...] based on country development priorities and long-term needs and the Cooperation Framework, in accordance with the principles of the Charter of the United Nations and United Nations norms and standards”.
- Asks the Secretary-General “to strengthen the authority and leadership of RCs, as the highest-ranking representative the UN development system, over UN country teams, and system-wide accountability on the ground for implementing [Cooperation Frameworks] and supporting countries in their implementation of the 2030 Agenda.”

As further outlined below, relevant elements of the present management response will be taken forward under the oversight of the UN system-wide working group on country configuration and regional reset, established by the Secretary-General and chaired by the Deputy Secretary-General. Other elements will be taken forward by the United Nations Sustainable Development Group (UNSDG), under the coordination of the Development Coordination Office (DCO), or by individual UNSDG entities, as appropriate.

Overview of all recommendations and UNSDG-wide management responses

Recommendation	UNSDG management responses
<p>Recommendation 1</p> <p>The UNSDG should develop clear proposals for a recalibrated approach to Cooperation Framework delivery to strengthen implementation, ensure the UNCT operates transparently <i>throughout</i> the cycle, reduce transaction costs, and increase flexibility. The proposals should be focused on ensuring Cooperation Frameworks are ‘revitalized, strategic, flexible and ‘action-oriented’ (as reiterated in the 2024 QCPR - op 83) and should be informed by the conduct of a rapid review to identify the changes needed and define a clear way forward.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts this recommendation and will launch a review of the UN Cooperation Framework guidance, to be led by DCO in consultation with UNSDG entities. The review will define clear proposals for a recalibrated approach to Cooperation Framework (CF) delivery, addressing as relevant the evaluation findings for review and approval by UNSDG Principals. The recalibrated approach will take into account the need to preserve existing tools for measuring systemwide accountabilities where relevant.</p>
<p><i>Timeline: by Q4 2025 – Q1 2026</i></p>	<p>Action Lead: UNSDG with Secretariat support by DCO Q3 2025 to Q4 2026</p>
<p>Sub-Recommendation 1.1</p> <p>To enhance the effectiveness, accountability, and collective impact of the UNCT, the UNSDG should redefine the approach to Cooperation Framework implementation.</p> <p>The aim should be to progressively increase the extent to which UNCTs provide more integrated, strategic and transformative development support over time, taking account of the following points:</p> <p>The Cooperation Framework design process should be a lighter and swifter exercise than in current practice. The Cooperation Framework should continue to provide a high-level articulation of the multi-year UNCT “offer” in response to the common country analysis and national priorities; but it should no longer be required to provide a</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG partially accepts this recommendation, noting that full endorsement will be dependent on UNSDG Principals’ approval of options tabled following the review of the CF Guidance. The proposed review of the Cooperation Framework guidance will yield options to redefine how Cooperation Frameworks are implemented to enhance UNCT effectiveness, accountability and collective impact, taking into account the following points:</p> <ol style="list-style-type: none"> (1) Aiming to streamline the Cooperation Framework design process into a lighter, faster exercise that yields a high-level, multi-year UNCT offer. (2) Aiming to preserve the UN’s ability to provide a transparent overview of all UN activities and results in a specific country in the realm of sustainable development.

comprehensive results framework for all existing and anticipated activities.

UNSDG entities should continue to demonstrate how their country programming instruments, and country level activities align with the Cooperation Framework (see sub-recommendation 4.1) and should engage the Resident Coordinator and UNCT when developing their country programming instruments. However, the formal requirement for Resident Coordinator to confirm the “derivation” of Cooperation Framework “outcomes” should be discontinued (and replaced by measures proposed in sub-recommendation 1.2).

The joint workplan should be reformulated (and renamed) to become a more focused operational plan for a smaller number of more strategic UNCT responses targeted to the highest national priorities, delivered through appropriate combinations of joint/coordinated programmes, integrated policy advice, investment strategies, and enhanced partnerships with non-UN development partners. It should no longer encompass all United Nations activities or attempt to create a single United Nations results framework which seeks to connect every activity to the Cooperation Framework outcomes as “sub outputs”.

The Resident Coordinator should have a leading role in facilitating the implementation of the reformulated (and renamed) joint workplan, including on coordination, engaging with external stakeholders, and supporting the joint mobilisation of quality funding and financing (see recommendation 6, ii).

Reporting & evaluation: Annual UNCT Results Reports should continue to provide transparency on the total United Nations contribution in the country but might also spotlight the achievements of the reframed joint workplan. The requirements for Cooperation Framework evaluations

(3) Ensuring UNSDG entities continue to align country programmes to the Cooperation Frameworks and ensuring the engagement of the RC and UNCT when developing entity country programmes.

(4) Adjusting the formal requirement for Resident Coordination (RC) letters certifying outcome “derivation” with a revised process, to be determined.

(5) Reconceptualising joint workplans, potentially to feature a limited number of integrated, strategic interventions targeting the country’s highest sustainable development priorities.

(6) Ensuring the RC continues to play a leading role in facilitating an enabling environment for the UNCT on CF implementation, including in relation to implementation of normative mandates and through convening UNCT members, engaging external partners, and spearheading joint mobilisation of quality funding for joint initiatives.

(7) Ensuring UNCT annual results reporting provides transparency of the overall UN spending on sustainable development in country, while spotlighting key results on SDG acceleration priorities.

(8) Revising CF evaluation guidance to focus on system-wide performance and collective results.

All options will be tabled for UNSDG Principals’ decision.

<p>should be revised to ensure that the provide more robust assessments of UNCT performance and collective results.</p>	<p style="text-align: right;">Q3 2026</p>
<p><i>Timeline: by Q4 2025 (to be applied by all UNCTs implementing new or ongoing Cooperation Frameworks from Q1 2026)</i></p>	<p>Action Lead: UNSDG with Secretariat support by DCO</p>
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p>	<p>UNSDG response: The UNSDG agrees to harness UN2.0 capabilities, ensuring clearer visibility of each entity’s activities and funding at the country level, through inter alia sharing workplans and budgets, with a view to mapping who is doing what, where, and with what actual and anticipated resources. Data protection concerns will be taken into account in this exercise.</p> <p>Overview of individual entity responses:</p> <p>Recommendation accepted by 17 entities (UNOCT, UN-Habitat, IFAD, UNODC, ITC, WHO, DPPA/PBSO, ESCWA, UNAIDS, ILO, WMO, UNFPA, UNDRR, ESCAP, UNRWA, DESA, UNOPS)</p> <p>Recommendation partially accepted by 16 (UNICEF, UNCDF, IOM, UNESCO, UNECE, FAO, WFP, UNEP, UNHCR, UNDP, ITU, UN Women, UNCTAD, ECLAC, UNIDO, OHCHR)</p> <p>Recommendation not accepted by 1 (UNOCHA)²</p>
<p><i>Timeline: by Q1 2026</i></p>	<p>Action Lead: UNSDG with Secretariat support by DCO, individual UNSDG entities</p>

² The recommendation is marked as not accepted by OCHA as OCHA does not engage in operational development activities and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions

<p>Sub-recommendation 1.3</p> <p>To ensure enhanced responsiveness to each country's specific context, United Nations country teams and Resident Coordinators should have the flexibility to adapt elements of the Cooperation Framework cycle to fit their specific context (building upon common minimum requirements). For example, there should be flexibility for the UNCT to determine what coordination mechanisms are needed to drive collective delivery.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts this recommendation, while mindful of UN entity country programme protocols, and will adjust policy and CF guidance to enable UNCTs, under RC leadership and in consultation with HQs and regional platforms, to tailor elements of the Cooperation Framework cycle and coordination arrangements to local needs, while meeting core minimum requirements including the UN system's core normative frameworks.</p>
<p><i>Timeline: Q1 2026</i></p>	<p>Action Lead: UNSDG with Secretariat support by DCO Q1 2026</p>
<p>Recommendation 2</p> <p>The UNSDG should take action to deliver on the strategic ambition for a more agile United Nations development system with a "needs based, tailored country presence" to "ensure the best configuration of support" (A/RES/72/279) and provide capacity at the point of delivery. In doing this, the UNSDG should recommit to and deliver on the Secretary-General's proposals for "more creative models of physical presence" (A/72/684-E/2018/7).</p> <p>The UNSDG needs to consider, collectively, how it can provide, with greater agility and flexibility, the required capacities at country level to respond to national priorities. The evaluation notes that UNSDG entities are already reconsidering their business models including capacities at the country, regional and global levels. It is important that UNSDG entities use this opportunity to collaborate and take joint decisions to optimise the configuration of capacities to meet country level priorities to minimise gaps, reduce duplication and maximise synergies across the global UNSDG footprint.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts the recommendation and reaffirms its commitment to a more agile, needs-based UN country presence, consistent with GA resolution 72/279. To ensure the most effective configuration of support the UNSDG will agree on parameters, including clear roles and responsibilities, for ensuring a needs-based, tailored country presence, meeting the core minimum requirements (listed in the chapeau), inter alia taking into account the situation of non-resident agencies, including their regional assets, as well as the importance of building on UN80 processes and the review of business models.</p>

<p><i>Timeline: Q4 2025 – Q4 2026</i></p>	<p>Action Lead: UNSDG with secretariat support by DCO, with decisions taken following recommendations of the UN system-wide working group on country configuration and regional reset</p> <p style="text-align: right;">Q4 2025 to Q4 2026</p>
<p>Sub-Recommendation 2.1</p> <p>The UNCT configuration exercise, as a mandatory step in the Cooperation Framework cycle, and typically a one-off moment at the country level, should be discontinued. It should be replaced by more comprehensive mapping of the full footprint and capacities of the UNCT, which enhanced transparency standards and improved information management systems should provide (see sub-recommendations 1.2 and 3.1).</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts the recommendation and will discontinue the stand-alone UNCT configuration exercise within the Cooperation Framework cycle. It will be replaced by a periodic system-wide mapping of UNCT and RCO capacities to ensure the UN footprint is context driven.</p>
<p><i>Timeline: Q4 2025</i></p>	<p>Action Lead: UNSDG with secretariat support by DCO, with decisions taken following recommendations of the UN system-wide working group on country configuration and regional reset</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-Recommendation 2.2</p> <p>Decisions on UNCT configuration to respond to the Cooperation Framework should be elevated to dialogue at the relevant level of decision making, while remaining grounded in the response to national priorities and requests of the host government. This should encompass the resident and non-resident capacities needed to deliver the Cooperation Framework, engaging Resident Coordinators and entity regional/headquarters directors (as appropriate) and facilitated by DCO. This formal dialogue should take place at the start of Cooperation Framework implementation and be subject to regular review.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts the recommendation and will institute a periodic dialogue between Resident Coordinators and relevant agency senior leadership (including at regional or headquarters levels) to jointly review the optimal UNCT setup as an input to entity- specific final decision on their in-country and non-resident configuration, to deliver on the Cooperation Framework.</p>

<p><i>Timeline: Q4 2025</i></p>	<p>Action Lead: UNSDG with secretariat support by DCO, with decisions taken following recommendations of the UN system-wide working group on country configuration and regional reset</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-Recommendation 2.3</p> <p>The UNSDG should collectively establish creative models for short-term and long-term physical presence at the country level which may include: revision or clarification of options for hosting and representation of UNSDG entities within other entities or in RCOs, system-wide expert rosters and/or surge capacities, or fee-for-service models. Progress in delivering system-wide efficiencies (see recommendation 5) would facilitate the introduction of these kinds of changes.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts this recommendation and will pursue innovative models of UN presence to increase agility, in alignment with UN80 initiatives and country typologies, and considering all relevant mandates.</p>
<p><i>Timeline: Q4 2026</i></p>	<p>Action Lead: UNSDG with secretariat support by DCO, with decisions taken following recommendations of the UN system-wide working group on country configuration and regional reset</p> <p style="text-align: right;">End of Q4 2026</p>
<p>Recommendation 3</p> <p>Support systems for development coordination should be rebalanced to facilitate implementation at the country level. The Cooperation Framework guidance and Management and Accountability Framework should be revised to strengthen mutual accountability and transparency, to streamline systems, and reduce transaction costs for UNCTs.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts this recommendation. We will undertake a focused revision of the Cooperation Framework Guidance and the Management and Accountability Framework (MAF) (the latter already under way), to enhance mutual accountability.</p>
<p><i>Timeline: Q4 2026</i></p>	<p>Action Lead: UNSDG with Secretariat support by DCO</p> <p style="text-align: right;">End of Q4 2026</p>

<p>Sub-Recommendation 3.1</p> <p>The UNSDG should revise the Management and Accountability Framework and Cooperation Framework guidance as necessary to provide greater clarity in critical areas identified by the evaluation. Most importantly, revisions should set clear expectations in relation to horizontal/collective accountability and establish minimum standards of transparency in relation to all aspects of country level activities, including sharing of entity work plans and resource mobilisation plans (see sub-recommendation 1.2).</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts this sub-recommendation, noting that the Management Accountability Framework (MAF) is currently under review. Revisions will clarify roles, expectations and mutual accountabilities in the areas highlighted by the evaluation.</p>
<p><i>Timeline: Q1 2026</i></p>	<p>Action Lead: UNSDG with Secretariat support by DCO Q1 2026</p>
<p>Sub-recommendation 3.2</p> <p>DCO should review its operations and staffing at all levels to shift the focus to the delivery of collective results.</p> <p>At headquarters and regional level, DCO should reorient focus toward the facilitation of implementation, horizontal engagement with UNSDG entities and external partners, and away from vertical quality control, monitoring and compliance; it should prioritise sharing learning and good practice with UNCTs; and it should routinely review and adapt systems/processes to ensure they have the desired impact when applied.</p> <p>At the country level, a more flexible and bespoke approach to RCO composition in response to context should also be considered.</p> <p>DCO should continue to prioritise the deployment of Resident Coordinators with high quality leadership skills and ensure that performance management and support systems incentivise their outward-facing, agenda-setting and convening function.</p>	<p style="text-align: right;">Accepted</p> <p>DCO accepts this recommendation in principle and further notes that its orientation has continually been to enable effective delivery of results on the ground. DCO continues to prioritize facilitating Cooperation Framework implementation, including actively sharing learning and best practices with country teams, and to streamlining UNSDG procedures to ensure they add value on the ground, where applicable. DCO will also continue to substantively assess and monitor whether processes in place are achieving the anticipated results and aligned with UN accountabilities to report on the mandates contained in General Assembly 72/279 and subsequent resolutions of the General Assembly, including the QCPR. With respect to DCO staffing and operations, efforts are underway at present to recalibrate DCO. The relevant information will be presented in the report requested by the General Assembly in 79/258. DCO will continue to invest in high-calibre RC leadership – through rigorous selection and training – and will continue to strengthen performance management and support systems that encourage RCs to be outward-facing conveners and agenda-setters.</p>

<p><i>Timeline: by Q1 2026</i></p>	<p>Action Lead: DCO under the leadership of UNSDG Chair</p> <p style="text-align: right;">End of Q4 2026</p>
<p>Sub-Recommendation 3.3</p> <p>To enhance the contribution of regional capacities to the implementation of Cooperation Frameworks, the UNSDG should review regional support structures and coordination mechanisms and develop clear proposals to improve responsiveness to requests for support from UNCTs and programme country governments.</p>	<p style="text-align: right;">Accepted</p> <p>The UNSDG accepts this recommendation. Regional support structures and coordination mechanisms (including Regional Collaborative Platforms, Issue Based Coalitions and the Peer Support Groups) will be reviewed in the context of the revision to the regional section of the Management and Accountability Framework, with a view to enhance their responsiveness to requests for support from UNCTs and programme country governments, building upon support extended by UNSDG entity regional offices. Any outcome of such review will take into account outcomes from the UN80 reform process.</p>
<p><i>Timeline: Q2 2026</i></p>	<p>Action Lead: UNSDG with secretariat support by DCO, with decisions taken following recommendations of the UN system-wide working group on country configuration and regional reset</p> <p style="text-align: right;">End of Q4 2026</p>
<p>Sub-recommendation 3.4</p> <p>UN DESA and DCO, in line with QCPR 79/226, should rationalize and streamline the monitoring frameworks for the QCPR and the Resident Coordinator system results framework and associated United Nations system-wide monitoring frameworks, ensuring that these are more strategic and focused on the achievement of results rather than the design stage and compliance with process.</p>	<p style="text-align: right;">Accepted</p> <p>In line with GA resolution 79/226, UN DESA and DCO will closely collaborate to rationalize and streamline system-wide monitoring frameworks for the QCPR and the Resident Coordinator system. In developing the 2025–2028 QCPR monitoring framework (already underway), UN DESA, in collaboration with DCO, will ensure it is strategic and results-focused, emphasizing outcomes and collective impact rather than process compliance. DCO will streamline indicators and reporting for the updated RC system results framework and ensure alignment and complementarity with the QCPR monitoring framework. By Q4 2025, a strategic and focused set of QCPR monitoring framework performance measures will be rolled out, that capture results of UNCT delivery to countries in support of the 2030 Agenda commitments. These efforts will also encompass harmonizing and streamlining associated monitoring frameworks on UNDS reform, as requested by the 2024 QCPR OP81, to further enhance oversight by Member States. This will</p>

	enable better Member State understanding of progress and inform their guidance to the UN development system to continuously increase its impact.
<i>Timeline: by Q3 2025</i>	Action Lead: DCO and DESA, under leadership of UNSDG End of Q3 2025
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p>	<p>Recommendation accepted by 19 entities (UNOCT, UNICEF, UN-Habitat, UNCDF, UNODC, WFP, ITC, IOM, UNEP, UNOPS, DPPA/PBSO, UN Women, DESA, UNAIDS, UNFPA, UNDRR, UNIDO, OHCHR, ESCAP)</p> <p>Recommendation partially accepted by 13 (UNESCO, UNECE, FAO, UNHCR, UNDP, ITU, ESCWA, ILO, UNCTAD, WMO, ECLAC, IFAD and UNRWA)</p> <p>Recommendation not accepted by 2 (WHO, UNOCHA)³</p>
<i>Timeline: Immediate/ongoing and by Q4 2026</i>	Action Lead: Individual UNSDG entities Timeline varies by entity

³ The recommendation is marked as not accepted by OCHA, as OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions

<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p>	<p>Recommendation accepted by 25 entities (UNOCT, UNICEF, UN-Habitat, UNCDF, IOM, UNESCO, UNODC, WFP, ITC, UNEP, UNOPS, DPPA/PBSO, UNDP, UN Women, DESA, UNAIDS, ILO, WMO, ECLAC, UNFPA, UNDRR, UNIDO, OHCHR, ESCAP, UNRWA)</p> <p>Recommendation partially accepted by 7 (IFAD, UNECE, FAO, UNHCR, ITU, ESCWA, UNCTAD)</p> <p>Recommendation not accepted by 2 (WHO, UNOCHA)⁴</p>
<p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p>Action Lead: Individual UNSDG entities</p> <p style="text-align: right;">Timeline varies by entity</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p>	<p>Addressed to individual UNSDG entities:</p> <p>Recommendation accepted by 19 entities (UNOCT, UNICEF, UN-Habitat, UNODC, WFP, ITC, UNEP, UNOPS, UNHCR, DPPA/PBSO, UN Women, UNAIDS, ECLAC, UNFPA, UNDRR, OHCHR, ESCAP, IOM, DESA)</p> <p>Recommendation partially accepted by 14 (IFAD, UNCDF, UNESCO, UNECE, FAO, UNDP, ITU, ESCWA, ILO, WMO, UNIDO, and UNRWA)</p> <p>Recommendation not accepted by 3 (WHO, UNOCHA, UNCTAD)⁵</p>
<p><i>Timeline: by Q4 2026</i></p>	<p>Action Lead: Individual UNSDG entities</p> <p style="text-align: right;">Timeline varies by entity</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-</p>	<p>Addressed to individual UNSDG entities:</p> <p>Recommendation accepted by 16 entities (UNOCT, UN-Habitat, IOM, UNODC, UNECE, WFP, UNOPS, UNHCR, DPPA/PBSO, UN Women, UNAIDS, ECLAC, UNFPA, UNDRR, OHCHR, DESA)</p>

⁴ The recommendation is marked as not accepted by OCHA, as OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions

⁵ The recommendation is marked as not accepted by OCHA, as OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions

<p>degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p>	<p>Recommendation partially accepted by 14 (UNICEF, IFAD, UNCDF, UNESCO, FAO, ITC, UNEP, WHO, UNDP, ILO, WMO, UNIDO, ITU, and UNRWA)</p> <p>Recommendation not accepted by 4 (UNOCHA, ESCWA, UNCTAD, ESCAP)⁶</p>
<p><i>Timeline: by Q4 2026</i></p>	<p>Action Lead: Individual UNSDG entities</p> <p>Timeline varies by entity</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). 	<p style="text-align: right;">Accepted</p> <p>UNSDG response: The UNSDG accepts this recommendation and will intensify efforts through the UNSDG Business Innovations Group (BIG) to harmonize services and foster the enabling conditions towards the elimination of institutional barriers against collaboration. This includes the BIG coordinating with the HLCM on mutual recognition and its operationalization through, inter alia, pursuing deeper integration or interoperability of our systems in human resources, which includes personnel mobility, and procurement, administration, ICT, logistics and finance. The UNSDG is committed to eliminating disincentives that make working together difficult, thereby freeing country teams to focus on results rather than internal procedures. These efforts will also build on the recommendations of the 2024 Joint Inspection Unit report on the operationalization of the principle of Mutual Recognition.</p> <p>Overview of individual entity responses:</p> <p>Recommendation accepted by 27 entities (UNOCT, UNICEF, UN-Habitat, IFAD, UNCDF, IOM, UNESCO, UNODC, WFP, ITC, UNEP, UNOPS, UNHCR, DPPA/PBSO, UNDP, UN Women, UNAIDS, UNCTAD, WMO, ECLAC, UNFPA, UNDRR, UNIDO, OHCHR, ESCAP, DESA, and UNRWA)</p> <p>Recommendation partially accepted by 5 (UNECE, FAO, WHO, ITU, ILO)</p>

⁶ The recommendation is marked as not accepted by OCHA, as OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions

	Recommendation not accepted by 2 (UNOCHA, ESCWA) ⁷
<i>Timeline: Q3 2025 - Q4 2026</i>	Action Lead: UNSDG and Individual UNSDG entities Q4 2026
<p>Recommendation 6</p> <p>Member States and other funders are encouraged to improve the quality of funding available to the United Nations development system, including through flexible, core and pooled contributions. UNSDG entities are encouraged to develop more effective approaches to accelerate progress on Funding Compact commitments.</p> <p><i>Timeline: by Q4 2026</i></p>	Addressed to Member States
<p>Sub-recommendation 6.1</p> <p>To better align funding decisions at the country level with Funding Compact commitments, Member States may consider reviewing their internal resource allocation processes and take steps to ensure that all their staff who engage with the United Nations development system are fully aware of these Compact commitments.</p> <p><i>Timeline: by Q4 2026</i></p>	Addressed to Member States
<p>Sub-Recommendation 6.2</p> <p>Resident Coordinators should play a better recognised and supported leadership role in joint resource mobilisation for the UNCT, to convene UNSDG entities, national stakeholders and funders around the priorities of the Cooperation Framework, including through better use of country level funding dialogues as a key tool (see recommendation 1.1 ii).</p>	<p>The UNSDG and DCO accept this recommendation. The revised Management and Accountability Framework and Cooperation Framework guidance will clarify the expectations on the RCs’ role in joint resource mobilization and in convening country-level funding dialogues.</p> <p style="text-align: right;">Accepted</p>

⁷ The recommendations are marked as not accepted by OCHA as they do not engage in operational development activities and that its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions.

<i>Timeline: Q1 2026</i>	Action Lead: UNSDG, coordinated by DCO From Q1 2026
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p>	<p>Recommendation accepted by 25 entities (UNOCT, UNICEF, UN-Habitat, IFAD, UNCDF, IOM, UNESCO, UNODC, WFP, ITC, UNEP, UNOPS, UNHCR, DPPA/PBSO, UNDP, UN Women, ESCWA, UNAIDS, ILO, UNCTAD, UNFPA, UNDRR, OHCHR, DESA, and UNWRA)</p> <p>Recommendation partially accepted by 6 (UNECE, FAO, WHO, WMO, UNIDO, and ITU)</p> <p>Recommendation not accepted by 3 (UNOCHA, ECLAC, ESCAP)⁸</p>
<i>Timeline: from Q1 2026</i>	Action Lead: UNSDG entities Timeline varies by entity
<p>Recommendation 7</p> <p>The evaluation encourages Member States to provide more effective and coherent oversight and guidance with more consistent engagement on the collective performance of the United Nations development system (in accordance with A/RES/72/279 and resolutions on the QCPR); both through their engagement as programme country governments and in their roles in legislative and governing bodies, taking into consideration the following suggestions:</p> <p>Programme country governments are encouraged to set out clear expectations and to hold UNCTs to account for the collective action and results delivered throughout the Cooperation Framework cycle.</p> <p>UNSDG entity legislative and governing bodies are encouraged to enhance ways of working to more clearly and consistently hold UNSDG entity leadership to account for: their performance in responding to the ambition of the</p>	Addressed to Member States

⁸ The recommendation is marked as not accepted by OCHA, as OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions

reforms; and for implementation of the recommendations made by this evaluation.

Member States are encouraged to consider how to provide more effective and coherent oversight and guidance in legislative and governing bodies to encourage the United Nations development system to make greater progress on the reform ambitions, ensuring that there is consistency in their engagement and messaging.

Opportunities for adjustments include: responses to the 2023 report of the Joint Inspection Unit on governance and oversight provided by the New York Executive Boards (JIU/REP/2023/7), and consideration of the strengthened role for ECOSOC in oversight of the development system (A/RES/78/285).

Timeline: It is suggested that Member States initiate these actions as soon as possible and seek to implement them on an ongoing basis.

Entity-specific management responses

35 UNSDG entities provided management responses to the recommendations addressed to them individually. Each logo is a two-way hyperlink to the full text of these responses (below).



UN Volunteers (UNV), UN Economic Commission for Africa (UN ECA), and the World Intellectual Property Organization (WIPO) did not provide a management response.

The following table provides an overview of how UNDSG entities responded to the recommendations that were specifically addressed to them: **accepted**, **partially accepted** or **not accepted**.

DPPA/PBSO	A	A	A	A	A	A	A
FAO	PA	PA	PA	PA	PA	PA	PA
IFAD	A	PA	PA	PA	PA	A	A
ILO	A	PA	A	PA	PA	PA	A
IOM	PA	PA	A	PA	A	A	A
ITC	A	A	A	A	PA	A	A
ITU	PA	PA	PA	PA	PA	PA	PA
OHCHR	A	A	A	A	A	A	A
UN DESA	A	A	A	A	A	A	A
UN ECLAC	PA	PA	A	A	A	A	X
UN ESCAP	A	A	A	A	X	A	X
UN ESCWA	A	PA	PA	PA	X	X	A
UN Women	PA	A	A	A	A	A	A
UN-Habitat	A	A	A	A	A	A	A
UNAIDS	A	A	A	A	A	A	A
UNCDF	PA	A	A	PA	PA	A	A
UNCTAD	PA	PA	PA	X	X	A	A
	1.2. Importance of transparency standards	4. Accountabilities and incentives within UNDSG entities	4.1. Strategic planning, business models, results frameworks	4.2. Performance management at all levels	4.3. UNCT and RC appraisals	5. Removing institutional obstacles	6.3. UNCT joint resource mobilization

UNDP	PA	PA	A	PA	PA	A	A
UNDRR	A	A	A	A	A	A	A
UNECE	PA	PA	PA	PA	A	PA	PA
UNEP	PA	A	A	A	PA	A	A
UNESCO	PA	PA	A	PA	PA	A	A
UNFPA	A	A	A	A	A	A	A
UNHCR	PA	PA	PA	A	A	A	A
UNICEF	PA	A	A	A	PA	A	A
UNIDO	PA	A	A	PA	PA	A	PA
UNOCHA	X	X	X	X	X	X	X
UNOCT	A	A	A	A	A	A	A
UNODC	A	A	A	A	A	A	A
UNOPS	A	A	A	A	A	A	A
UNRWA	A	PA	A	PA	PA	A	A
WFP	PA	A	A	A	A	A	A
WHO	A	X	X	X	PA	PA	PA
WMO	A	PA	A	PA	PA	A	PA
	1.2. Importance of transparency standards	4. Accountabilities and incentives within UNSDG entities	4.1. Strategic planning, business models, results frameworks	4.2. Performance management at all levels	4.3. UNCT and RC appraisals	5. Removing institutional obstacles	6.3. UNCT joint resource mobilization



DPPA/PBSO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>The Peacebuilding Fund will continue to make the required information available publicly. RCs and the UNCT will remain actively involved in planning, implementation, and monitoring and evaluation.</p> <p style="text-align: right;">31/03/2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>DPPA/PBSO will continue to use the Peacebuilding Fund and the -IFI Partnership Facility to support and incentivize UNSDG entities in developing joint programming and partnerships that are coherent and agile.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Immediate/ongoing</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>Alignment with development system reform ambitions will be sought including through alignment of Peacebuilding Fund support with Cooperation Frameworks.</p> <p style="text-align: right;">Immediate/ongoing</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>DPPA/PBSO will embed reform-related accountabilities and system-wide indicators in performance management systems at appropriate levels.</p> <p style="text-align: right;">Q4 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Not applicable as DPPA/PBSO not present at country level</p> <p style="text-align: right;">N/A</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (iii) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (iv) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>DPPA/PBSO will continue to leverage PBF programming and related processes, including UN-IFI Partnership Facility support, to enable efficient collaboration within UNCTs</p> <p style="text-align: right;">Ongoing through Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

While DPPA/PBSO is not present at country level, UN Funding Compact commitments will be supported to the extent possible with regard to demonstrating impact of UN contribution toward SDG results, including via the Peacebuilding Impact Hub; and, through the Peacebuilding Fund, with regard to strengthening reporting, strategic communications to ensure visibility, recognition and transparency, and joint resource mobilization especially with regard to pooled funds.

Q1 2026



FAO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>FAO partially accepts this recommendation, in alignment with the collective UNSDG position along with the following feedback detailing our perspective, proposed actions and ongoing work.</p> <p>FAO supports strengthened transparency and alignment of planning and implementation data under the Cooperation Framework. At the same time, it is essential that data sharing mechanisms are structured, strategic, and manageable to avoid fragmentation, information overload, and duplication of effort at country level.</p> <p>Increased sharing of workplans and pipeline information must also consider data privacy, and operational sensitivities, particularly in the context of resource mobilization. FAO emphasizes the need for flexible arrangements that respect agency-specific considerations while ensuring a coherent approach across the UN system.</p> <p>FAO sees strong potential in a more harmonized and consistent use of UN Info as a central platform for planning and reporting. With appropriate enhancements, particularly interoperability with agency systems, it can enable structured, real-time visibility into entity contributions while reducing reporting burdens.</p>

	<p>FAO has already taken steps to align its internal planning processes with the UNSDCF, including updated Country Programme Framework (CPF) guidelines, participation in joint work planning, and integration of CPF-aligned outputs into its corporate work planning system.</p> <p>Further improvements are underway to enhance interoperability with UN Info and to strengthen country office capacity for joint planning and data entry.</p> <p>FAO will continue engaging with UNSDGs, and DCO to support system-wide solutions that improve coordination, safeguard data integrity, and reinforce collective delivery under the Cooperation Framework.</p> <p style="text-align: right;">Ongoing</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p>	<p style="text-align: right;">Partially Accepted</p> <p>FAO partially accepts this recommendation along with the following feedback detailing our perspective, proposed actions and ongoing work.</p> <p>FAO supports efforts to strengthen accountability for contributions to UNCT results. For these efforts to be effective and sustainable, they must be grounded in a shared understanding of dual accountability, supported by enabling conditions, and implemented in a manner consistent with the mandates, governance arrangements and normative roles of individual UN entities.</p> <p>FAO recognizes that operationalizing dual accountability requires clear guidance to support UN staff and leadership in balancing institutional responsibilities with contributions to UNCT priorities. For FAO, this must be done in consultation with its Governing Bodies to ensure coherence with the Organization’s mandate and strategic direction.</p> <p>FAO also highlights the importance of pairing accountability with positive incentives. In the absence of clear, motivating mechanisms</p>

<p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>such as recognition of joint leadership, professional development opportunities, or participation in joint initiatives, there is a risk that accountability systems could become compliance-driven rather than performance-enhancing.</p> <p>While FAO is open to exploring enhanced feedback mechanisms, such as 360-degree appraisals, any system-wide implementation would require careful design and adequate preparation to avoid unintended burdens, especially for national staff, and to ensure clarity of roles.</p> <p>FAO has already taken steps to strengthen accountability for UNCT engagement. These include:</p> <ul style="list-style-type: none"> • Embedding collaboration with the UNCT into the performance appraisals of FAO Representatives, incorporating qualitative feedback from Resident Coordinators as part of the multi-source assessment process. • Reflecting UNCT joint work in FAO's corporate planning processes. <p>FAO looks forward to engaging with UNSDG entities and DCO to further explore the development of a system-wide accountability and incentive framework, grounded in common reform principles but flexible enough to respect the diverse governance and human resources systems of UN entities.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive</p>	<p style="text-align: right;">Partially Accepted</p> <p>FAO partially accepts this sub-recommendation along with the following feedback detailing our perspective, proposed actions and ongoing work.</p> <p>FAO fully supports stronger alignment between agency-level strategic planning and system-wide results. Translating this ambition into practice, however, requires a shared understanding of what meaningful</p>

alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

alignment entails across entities with diverse mandates, governance structures, and planning models.

While many UN entities are taking steps to align with the Cooperation Framework, lasting change will depend on consistent standards, harmonized accountability mechanisms, and continued Member State engagement. In the absence of a common approach to measuring contributions to collective outcomes, alignment risks being interpreted in varying ways across the system.

FAO has taken concrete steps to strengthen institutional alignment with UN development system reform and the Cooperation Framework, including:

- Ensuring that country-level planning is directly informed by and contributes to Cooperation Framework outcomes, and that feedback from the Resident Coordinator is reflected through established internal quality assurance processes.
- Embedding joint work into FAO's corporate planning and results frameworks, linking country-level outputs to both national priorities and the Organization's global strategic objectives.
- Participating actively in joint planning processes and strengthening use of shared platforms such as UN Info, including work to improve technical interoperability with FAO's internal systems.
- Deploying targeted technical support to country teams through mechanisms, providing timely, evidence-based inputs to key UN planning processes in areas where FAO has comparative advantage.

As part of continued efforts to enhance alignment and coherence, FAO looks forwards to engaging with other UN entities and DCO in the

	<p>development of shared standards and metrics that can better capture and incentivize meaningful contributions to system-wide outcomes.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>FAO partially accepts this sub-recommendation along with the following feedback detailing our perspective, proposed actions and ongoing work.</p> <p>FAO supports the integration of reform priorities, such as collaboration, joint delivery, and alignment with the Cooperation Framework, into performance management systems. This offers a valuable opportunity to embed UNDS reform more deeply into institutional processes.</p> <p>To be effective, this effort must address key enabling conditions. First, there is a need for a collective definition of “substantive alignment” with the Cooperation Framework. Developing common performance indicators without an agreed definition risks inconsistent application and limited credibility. This foundational step should be undertaken collectively and reflect the diversity of mandates across the UN system, including those of technical and normative entities.</p> <p>Second, FAO emphasizes that accountability should be accompanied by positive incentives. Without mechanisms such as recognition, access to leadership opportunities, or participation in joint initiatives, reform expectations may be perceived as a compliance burden, particularly at the country level.</p> <p>FAO has begun integrating UNCT contributions into performance systems, including structured RC feedback in the appraisal of FAO Representatives and aligning corporate planning processes with country-level Cooperation Framework commitments.</p>

	<p>To advance implementation, FAO will advocate for and stands ready to engage with UNSDG entities and DCO to:</p> <ul style="list-style-type: none"> • Contribute to defining “substantive alignment”. • Co-develop a flexible menu of performance indicators. • Pilot indicators in selected contexts before wider rollout. • Explore incentive-based approaches to strengthen uptake. <p>FAO also underscores the importance of Member State engagement in enabling the institutional and governance changes required to sustain reform efforts over time.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>FAO partially accepts this sub-recommendation along with the following feedback detailing our perspective, proposed actions and ongoing work.</p> <p>FAO supports stronger mutual accountability within UN Country Teams, including appropriate mechanisms for RCs to provide structured input into the performance appraisals of agency heads. This can reinforce collaboration and alignment with the Cooperation Framework, provided it respects agency-specific governance frameworks and avoids overreach into supervisory functions.</p> <p>At the same time, FAO underscores that institutionalizing 360-degree feedback for all staff requires careful calibration. A system-wide rollout without clear scope, adequate tools, or consideration for administrative burden, especially on national staff, risks reducing effectiveness and acceptance.</p> <p>As part of its commitment to strengthening horizontal accountability, FAO has already embedded UNCT collaboration into the performance appraisals of FAO Representatives, providing a solid basis for exploring</p>

	<p>further enhancements to horizontal feedback while building on established systems and processes.</p> <p>Moving forward, FAO stands ready to:</p> <ul style="list-style-type: none"> • Engage with UN agencies and DCO to shape common parameters for two-way feedback that are flexible and respect different institutional frameworks. • Pilot targeted feedback models in selected country contexts with mature coordination environments. • Refine existing mechanisms as needed, such as RC input into FAO Representative appraisals, to ensure continuous improvement and relevance. • Advocate for a developmental, non-prescriptive approach to 360-degree feedback that minimizes administrative burden and supports staff learning and collaboration. • Consult with governing bodies, as appropriate, on any structural changes to FAO’s performance evaluation system. <p>FAO remains committed to contributing to a coherent and effective UNDS that balances accountability with operational realities across entities.</p> <p style="text-align: right;">Ongoing</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of</p>	<p style="text-align: right;">Partially Accepted</p> <p>FAO partially accepts this sub-recommendation along with the following feedback detailing our perspective, proposed actions and ongoing work.</p> <p>FAO is committed to strengthen interagency collaboration at both country and corporate level within the framework of UN Efficiency Agenda’s initiatives, considering that the existing set up of the Organization and its decentralized structure, will be taken into account.</p>

systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:

- (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level.
- (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).

Timeline: Q3 2025 - Q4 2026

In particular, guided by its Governing Bodies, FAO has already implemented efficient reforms to centralize many functions from country offices to the Shared Services Centre (SSC) in Budapest, in line with the service allocation criteria set by the FAO Conference (i.e. high volume, transactional, location independent, and following established procedures).

Therefore, vertical integration (centralization) of administrative services proved to be a more efficient option, especially for IT system dependent services, such as financial operations. Horizontal integration (at CO level across UN agencies) of FAO's administrative services is challenging to implement as it comes at a high cost in terms of system integration and DOA complexity, so the value addition will be limited. FAO also emphasizes that a "harmonisation (or interoperability) of systems" should follow the alignment of business processes and ways of working. FAO will continue to explore horizontal integration at country level, on a case-by-case basis where feasible, including offering its SSC structure and expertise for the benefit of other UN agencies with limited field presence as well as integrating selected "upstream services" that do not depend on other services or affect core IT systems, such as Fleet management (already in progress).

Ongoing

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Partially Accepted

FAO partially accepts this sub-recommendation, along with the following feedback outlining our perspective, proposed actions, and ongoing work. FAO agrees that progress on joint delivery and system-wide coherence hinges on an enabling financial environment. Country-level engagement with donors is essential to align funding practices with the principles of the Funding Compact, including flexible, predictable, and pooled financing aligned with Cooperation Framework priorities. At the same time, FAO emphasizes that responsibility for advancing the

Compact must be shared. While UN entities must continue to adapt internal systems and practices, meaningful reform will remain limited without stronger donor alignment, coordination and accountability. Structured, inclusive funding dialogues are key to shifting financing behaviours and enabling collective impact. FAO country offices are actively contributing to joint financing efforts through the Joint Work Planning process and systematic data entry into UN Info, ensuring visibility of planned activities and contributions to Cooperation Framework outcomes.

To advance implementation, FAO will advocate for and stands ready to:

- Support the institutionalization of structured, inclusive and issue-based funding dialogues at the country level, co-convened by RCs and involving UNCT entities and donors.
- Promote the development of joint funding pipelines in priority areas, such as agrifood systems transformation, to strengthen collective investment cases.
- Integrating Funding Compact principles into corporate resource mobilization guidance and Country Programming processes.
- Engaging in interagency efforts to define common parameters for joint donor engagement, ensuring coherent approaches and avoiding fragmentation.
- Exploring joint UN approaches to partnering with the private sector and philanthropic foundations, aligned with UN values and corporate social responsibility principles.

FAO remains committed to supporting the operationalization of the Funding Compact at country level, while advocating for shared accountability and coordinated engagement with donors to ensure financial conditions that enable meaningful reform.

Ongoing

International Fund for Agricultural Development (IFAD)



IFAD	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Board-approved projects in-country are made publicly available. Where possible, IFAD presents all new projects, including financing plans, to UNCTs in-country.</p> <p style="text-align: right;">Ongoing</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p>	<p style="text-align: right;">Partially Accepted</p> <p>IFAD participates in UN coordination mechanisms at the global and country levels (where possible) and reports annually to its Executive Board on alignment with and implementation of UN Reform, within the framework of its specific business model as an IFI. IFAD will continue to work closely with the UNSDG to assess and integrate relevant measures to better incentivize coordination. IFAD suggests that these focus on</p>

<p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>removing barriers to coordination rather than inserting additional coordination measures.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>Unique to the UNDS, and as an IFI, IFAD operates through a three-year replenishment cycle. As with other IFIs, IFAD's three-year strategies are set through a structured dialogue with the Fund's membership. At country level, all IFAD Country Strategies are aligned with UNSDCF, and IFAD contributes to the review and drafting of the UNSDCF.</p> <p style="text-align: right;">Ongoing</p>

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>IFAD actively engages in UN coordination bodies at the Principal, Senior Management, and country levels. There are goals related to coordination with other UN entities at all levels of IFAD’s performance management system. Integrating additional indicators would require further discussion, including amongst UNSDG entities. IFAD notes that IFAD Country Directors (often at P-4 level) are sometimes not allowed to engage in UNCTs due to issues with level. This is a disincentive to collaboration and should be discontinued.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>IFAD requires all Country Directors to set a UNCT goal in their Performance Evaluation System (PES) to be shared with the RCs and at Year End Review, request feedback to be attached. At IFAD, 360 feedback is conducted at P4/P5 level and above (not done for all staff) and is utilised for development purposes and not for performance evaluation.</p> <p style="text-align: right;">Ongoing</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers 	<p style="text-align: right;">Accepted</p> <p>IFAD actively participates in the BIG and in the High-Level Committee on Management, which also has a role to play in enhancing efficiencies and advancing progress, particularly on common services.</p>

<p>for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>As an IFI, IFAD works with diverse partners at country level (MDBs, country level partners, and the UN) to pool and align financing for rural development outcomes. IFAD also exceeds targets in terms of co-location and use of shared services in country offices for enhanced efficiencies. IFAD will continue to work closely with UNCT and other partners to promote alignment, reduce fragmentation, and demonstrate results for coordinated approaches, supporting a strong value proposition for core and pooled funding.</p> <p style="text-align: right;">Ongoing</p>



ILO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Guidance to be provided to ILO Country Offices, based on the principle of mutual accountability and on the proposals developed jointly by the UNSDG.</p> <p style="text-align: right;">Q2 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Partially Accepted</p> <p>The ILO will further align its strategic priorities, programming approaches, and accountability mechanisms with system-wide objectives, including at country level. It will also explore measures to adapt Senior Management performance appraisal processes (Regional Directors) to reflect reform-related accountabilities, while taking into account the Organization’s tripartite nature. However, institutionalizing</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>360-degree appraisal for all staff would involve significant time and cost implication at this stage.</p> <p style="text-align: right;">Q4 2026 to Q4 2027</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>Building on the ILO Strategic Plan for 2026–29, the ILO will include additional measures to further align strategic priorities, programming approaches and accountability mechanisms with system-wide goals, including at country level, in the results framework for 2028-29.</p> <p style="text-align: right;">Q1 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>Accountabilities and incentives for Senior Management are established in accordance with the ILO Strategic Plan and Programme and Budget endorsed by the ILO Governing Body. Certain accountabilities related to the ILO’s tripartite nature may not be fully reflected in the reform ambitions.</p> <p>The ILO has already a standard output on engagement with UNCTs by Decent Work Team (DWT) and Country Office Directors. Based on this,</p>

	<p>the ILO will examine the possibility of developing specific measures in the performance appraisals of Regional Directors.</p> <p style="text-align: right;">Q4 2026 to Q4 2027</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>On the 1st element (already implemented) - ‘entities should fully and systemically open UNCT member performance appraisal processes to input by the RC’: the ILO has an agreed process by which the RC provides inputs into the appraisals of ILO UNCT members.</p> <p>On the 2nd element (not accepted) - ‘all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration’ : implementing this within the ILO, from a policy standpoint, would require changes to the Performance Management Framework and the Staff Regulations, internal consultation process with the staff union, and the Governing Body’s approval. Institutionalizing such a process for all staff would imply a considerable time investment as well as increased costs at this stage.</p> <p style="text-align: right;">Q3 2025 (on the 1st element)</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers 	<p style="text-align: right;">Partially Accepted</p> <p>The ILO will take part in the UNSDG Business Innovations Group’s efforts to implement this recommendation, while taking into account that the ILO’s tripartite nature may not be fully reflected in the reform ambitions.</p> <p>The Mutual Recognition Statement was signed by the Director General in 2018. Only Recommendations 2, 3, 5 of the Joint Inspection Unit (JIU/REP/2024/4) apply to the ILO. As indicated to the CEB, the ILO will</p>

<p>for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>participate in collective efforts to implement these recommendations, based on the Governing Body's consideration and guidance.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>The ILO's ongoing efforts to strengthen its engagement in joint programming and pool funding aligned with the recommendation. Planned measures include continued training, knowledge-sharing activities, and participation to the UN Fiduciary Management Oversight Group (FMOG) Subgroup on Pooled Funds.</p> <p style="text-align: right;">Q3 2025 to Q4 2026</p>



IOM	Entity-specific response
<p>Sub-recommendation 1.2:</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>IOM already plans in real-time with a flexible approach to funding and results alignment. IOM will be able to share country strategies in the countries where they have been developed. Not all IOM country offices have individual strategies, workplans and fundraising plans. When and where IOM offices have country-specific workplans, resource mobilization plans, and budgets exist, IOM will share these with the RC/HC and UNCT. IOM also remains willing to engage in joint UNCT programming and fundraising. In countries where no strategy is in place IOM relies on the UNSDCF/HRP as the main programming document. IOM does not have formal fundraising strategies or annual workplans for most Country Offices, but it is open to continual engagement with the RC/UNCT about fundraising and programmatic priorities.</p> <p>IOM will update its Strategic Planning Guidance to require workplans for all Country Office Strategies. This will occur in Q1 2026 and will be applied to new Country Office Strategies. Given that IOM’s country strategic planning processes are linked to the UNSDCF cycle there will be some delay before IOM has workplans in all country offices.</p> <p style="text-align: right;">Q1 2026</p>

Recommendation 4

UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Partially Accepted

IOM already acknowledges dual accountability to the RC with extensive mention made in the Position Descriptions of Chief of Mission (CoM), Regional Director, and the Heads of Office positions, and reflected in the definition of UNCT-related objectives through IOM's performance management systems.

IOM has institutional guidance on informing RC on IOM country-level strategic planning efforts, which should help keep the RC informed of fundraising and/or corporate planning efforts. IOM's Chief of Mission training is being updated to reflect this guidance, thus ensuring that all CoMs are fully aware and comply with the guidance.

Q4 2025

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Accepted

IOM agrees with the recommendation, noting that our current global Strategic Plan 2024-2028 (<https://www.iom.int/iom-strategic-plan-2024-2028>) is already aligned with those criteria, as also articulated in IOM's submission.

IOM will conduct a mid-term review process of the IOM Strategic Plan and the Strategic Results framework, whereby a strong focus on integration of system reform ambitions, clarifying IOM specific priorities and system-wide performance will be assessed. Recommendations will be provided for further strengthening this link in strategic planning,

	<p>including any missing gaps/challenges encountered during the mid-term review.</p> <p>The IOM Guidance on Strategic Planning will be updated to include the recommendations captured in the mid-term review.</p> <p style="text-align: right;">Q1 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>IOM will explore, within the limits of the existing and evolving performance appraisal system, mechanisms for:</p> <ul style="list-style-type: none"> • Reinforcing the requirement to incorporate UNCT-related performance objectives that reflect alignment with and contribution to the MAF; • Integrating key performance indicators in the objective setting and evaluation processes that measure contributions to system-wide results and collaboration; • Reviewing incentives and disincentives within the performance system to ensure they promote behaviours consistent with UNDS reform ambitions and remove those that encourage siloed or entity-only priorities; and • Providing guidance and training to managers on how to set, evaluate, and give feedback on these objectives to reinforce a culture of transparency, collaboration and mutual accountability. <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p>	<p style="text-align: right;">Accepted</p> <p>IOM's Multi-rater feedback (MRF), which incorporates an Empowerment and Leadership Index (ELI), will be piloted in 2025 and fully launched in 2026. These tools will:</p>

<p><i>Timeline: by Q4 2026</i></p>	<ul style="list-style-type: none"> • Facilitate structured input into the performance appraisal of UNCT members by their respective RCs and relevant UN counterparts or stakeholders; • Be embedded into a feedback culture where results are discussed, development needs are addressed, and good practices are shared; and • Draw on lessons learned from the pilot phase to ensure cultural sensitivity and alignment with IOM’s performance philosophy. <p style="text-align: right;">Q3 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>IOM is applying mutual recognition and have integrated it into its policies. IOM collaborates where we can secure efficiencies, and we promote collaboration including via joint programmes.</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

In the spirit of the Funding Compact, IOM is in discussions with its own Governing Bodies to see where and how funding can be made more flexible, with the needed accountability frameworks, to support IOM's mandate and the broader contribution to SDG

Q4 2026



ITC	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ITC acknowledges the value of strengthening mutual transparency among UN entities working at the country level. Improved information sharing can enhance synergies, avoid duplication, and support real-time alignment throughout the implementation phase of the Cooperation Framework cycle.</p> <p>Information Sharing at the Country Level: While ITC does not have formal country programme documents with annual workplans, nor has country specific resource mobilization plans, it will continue to share information on its in-country activities with the Resident Coordinators. Moreover, ITC regularly publishes information about its project portfolio to IATI. This includes information on funding volumes and funders.</p> <p style="text-align: right;">Implemented</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and</p>	<p style="text-align: right;">Accepted</p> <p>ITC supports the ambition of enhancing mutual accountability, transparency, and behavioural alignment with the repositioning of the UN development system (UNDS), particularly at country level. As a non-resident agency with a mandate focused on trade-related technical assistance and private sector engagement, ITC contributes to UNCTs where it has in-country operations. While it does not currently have a</p>

the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

network of representation offices, ITC is actively working to strengthen its country presence and institutional accountability.

Implementation of the Country Engagement Strategy: ITC will continue to implement its country engagement strategy and work toward the opening of a field office on a pilot basis. This is aimed at bringing the organization closer to its clients and other development partners on the ground. By doing so, ITC will be able to contribute to greater transparency and mutual accountability within the UNCTs.

Participation in System-wide Dialogue: ITC will continue to engage through the UNSDG and inter-agency mechanisms to contribute to the broader reform agenda, including discussions on coherent accountability frameworks and behaviour change incentives.

Implemented

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

ITC supports aligning its strategic planning and performance frameworks with the ambitions of the UNDS reform, and has done so already in its previous Strategic Plan (2022-2025). ITC's country engagement strategy also aims at contributing best to the system reform ambition and to the Paris Principles.

ITC recognizes the importance of demonstrating substantive alignment with the Cooperation Frameworks and contributing to collective results through improved accountability and coherence.

ITC collaborated in the system-wide effort to establish joint indicators, and has ITC corporate indicators that are fully aligned.

Furthermore, all ITC project documents are required to include a dedicated section on the project's relevance to the UNSDCF. This

Accepted

	<p>requirement ensures consistent alignment of ITC’s in-country work with UNCT priorities and national development strategies.</p> <p>Deepening System-Wide Integration in the Next Strategic Planning Cycle: As part of the upcoming strategic planning cycle (2026–2029), ITC will build on these foundations by clarifying how its institutional priorities contribute to system-wide performance. This potentially includes adding a section highlighting ITC’s collaboration with the UN in the next Strategic Plan.</p> <p>ITC is ready to engage further in discussions on how to streamline system-wide RBM systems and tools, e.g. through applying the IATI data standard that is used by several UN agencies, to increase the possibilities of system-wide results aggregations and reducing the reporting costs.</p> <p style="text-align: right;">Ongoing: Further integration during the 2026-2029</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ITC acknowledges the importance of embedding UNDS reform ambitions within institutional performance management systems. Strengthening alignment between individual and organizational accountabilities with reform objectives is essential to drive behavioural change and reinforce ITC’s contribution to a more coherent and collaborative UN system.</p> <p>Integrating Reform Indicators into Corporate performance Frameworks: ITC has already integrated reform-related indicators into its performance framework. Specifically, the numbers of signed UNSDCFs are tracked annually in ITC’s Operational Plans as a key performance indicator, highlighting the organization’s alignment and engagement at country level.</p>

	<p>ITC has started to include UNCT related responsibilities in relevant job descriptions and will apply this systematically to all new country manager, country/regional project manager, and Chief of Office positions.</p> <p>Implemented: Integration through annual Operational Plan indicators. Job Descriptions including reference to accountabilities to the RCs and to system-wide cooperation (ongoing – no specific end-date)</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>While ITC acknowledges the value of strengthening mutual accountability and promoting collaborative behaviours within the UN system, this recommendation is not applicable in its current form to ITC’s operational model.</p> <p>At present, ITC does not have official country representatives based in programme countries. Instead, its country managers are based at headquarters in Geneva and typically oversee portfolios across multiple countries. Resident Coordinators (RCs) generally do not have sufficiently frequent interaction with ITC country managers to meaningfully contribute to their performance appraisals.</p> <p>However, ITC would support an appraisal process at the organizational level, where RCs and ITC mutually comment on their experiences with each other, or directly exchange on this on a regular basis. This could be supported by a structured list of criteria, developed by DCO, specifically for the interaction between RCOs and NRAs.</p> <p>ITC will continue to encourage staff to engage constructively with RCOs and UNCTs.</p> <p style="text-align: right;">N/A</p>

<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ITC is a signatory of the mutual recognition principle and works with UNDP and UNOPS as services providers for many business services at country level. ITC is continuously looking for the most cost-effective ways of operating and will adopt any new opportunities in this regard.</p> <p>JIU Recommendations and the Application of Mutual Recognition: While the recommendations of the Joint Inspection Unit (JIU/REP/2024/4) were addressed to ITC for information only, ITC will continue to monitor the adoption and implementation of recommendations addressed to the UN Secretariat to assess their implications for its operations.</p> <p style="text-align: right;">Implemented</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ITC will continue to fulfil relevant commitments under the Funding Compact, including on transparency, visibility, and results-based reporting.</p> <p>Applying the UNSDG Output Indicator Framework in Results Reporting: ITC has collaborated with UNDCO to develop the UNSDG Output Indicator Framework for Measuring the UN's contribution towards the SDGs. ITC will continue to encourage UNCTs to align their indicators with the framework.</p> <p>Contributing to Country-Level Coordination and UNCT Reporting: At the country level, ITC actively supports the coordination of UN development</p>

activities through participation in UNCTs and contributes to UNCT annual reporting, in countries where it implements in-country projects.

Enhancing Transparency Through Continued Use of UN INFO: ITC will continue to enhance the use of UN INFO, ensuring up-to-date and accurate reporting of its activities to support the system-wide commitment to transparency and visibility.

Increasing Accessibility and Visibility of Evaluation Findings: To further support transparency and reach a wider audience, including JAG members and donors, ITC will upload the SWEO evaluation report to its public website. This will ensure that all stakeholders have access to the findings and recommendations and can engage with them in a timely and informed manner.

As mentioned above, ITC stands ready to support any efforts to streamline RBM systems and the inter-operability of existing systems.

A snapshot of ITC and other UNDS members' country contribution to the SDGs in 2024 is available at: <https://unsdg.un.org/2025-unsdg-chair-report/sdgs>

Implemented



ITU	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>Work plans will be shared by Regional Directors with RCs and UNCTs. Sharing of resource mobilisation plans is currently under consideration by ITU.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Partially Accepted</p> <p>The UN does not have country representatives and our regional offices have mandates that may differ from those of UNCTs.</p> <p>ITU accountability mechanisms are approved by the ITU Council. While general alignment with UNCT practices is desirable, ITU governance processes are not fully aligned with the UN development system frameworks. ITU is committed to closer alignment with the UN</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>Development System and will continue to work to align with UNCTs and SDGs.</p> <p style="text-align: right;">Q1 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>While ITU aligns its performance framework with system-wide goals, full integration of development system reform ambitions is not yet feasible given the organization's specialized mandate. Under the ongoing Strategic Framework and Planning (SFP) work, ITU is strengthening the alignment of its strategic, financial, and operational plans with UNSDG priorities to the extent possible. All impact and outcome targets are being anchored in reliable, verifiable data, with clearly identified data sources, enabling the direct linkage of outputs to outcomes. This approach ensures traceable alignment between ITU's priorities and the UN SD Cooperation Frameworks while respecting ITU's unique role within the UN Development System.</p> <p style="text-align: right;">Nov 2026</p>

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>For ITU staff in Regional and Area Offices engaged in development cooperation with UNCTs, objectives related to UNSDG reform should be incorporated into their performance appraisals. However, the scope for direct accountability to UNCTs and the UN common system remains limited, given ITU's distinct governance arrangements. For colleagues with organization-wide accountability for reform objectives, these are incorporated into their performance management objectives through ITU transformation-related objectives.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>ITU does not currently have in place 360 degree performance appraisal as part of the annual performance review process. However, in 2026, ITU will explore the possibility for ITU staff to receive feedback from peers/colleagues. Should this be implemented, ITU staff in the regions can decide to also include external colleagues (e.g. key United Nations colleagues) in the feedback process. We are a non resident agency, but we nevertheless welcome Resident Coordinators in countries where we have signed UNSDCFs to provide feedback directly to our Regional Directors and/or to our Headquarters at btdirector@itu.int.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p>	<p style="text-align: right;">Partially Accepted</p> <p>In 2023, ITU launched a comprehensive organisational transformation process which seeks to address improvements and efficiency across our business operations. In addition, ITU is participating in system-wide efforts for efficiency in the HLCM and in the context of UN80 to identify and assess areas where system-wide efficiencies and improvements could be implemented at ITU at the organizational level. ITU operates at</p>

<p>(i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>global and regional levels so implementation of country level measures will be done where possible and appropriate.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>ITU is a non-resident agency. We have resource mobilization mandates from our Member States. We are continuing to strengthen our engagement with RCs, including on funding issues. One example is through our involvement with the Joint SDG Fund.</p> <p style="text-align: right;">Q1 2026</p>



OHCHR	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>OHCHR commits to accountability and mutual transparency in relation to country-level activities in principle, on a reciprocal basis and in line with related UNSDG decisions to implement the recommendation.</p> <p>It is important to note that, given the diversity in the size and scope of our field presences, the modalities for sharing and the nature of work plans or resource mobilization plans may vary. Therefore, a flexible approach that reflects the specific context of each field presence would be advisable.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>OHCHR will assess how to create further incentives and increase accountability at all levels, towards the ambitions of the new generation of UNCTs. Based on this assessment, changes will be proposed on how to internally operationalize the forthcoming revised Management and Accountability Framework and adapt it to the OHCHR specific context.</p> <p>It is important to ensure that a renewed focus on robust accountabilities and stronger incentives includes system wide measures to reinforce</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>integration of human rights in UN development work, consistent with the QCPR and UN policy.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>OHCHR will continue to ensure -and further strengthen- that its next four-year strategic plan (OMP) and related results framework clearly articulate the Office’s contributions to UNDS reform, demonstrate how mandate-specific priorities align with system-wide performance expectations, and are supported by guidelines and tools that better evidence OHCHR’s substantive alignment with, and contribution to, CFs and collective UNCT results.</p> <p style="text-align: right;">Q4 2027 (to be implemented in the OHCHR Management Plan 2028-2031)</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>OHCHR will explore how to strengthen reform-related accountabilities/incentives for OHCHR, within the parameters of the UN Secretariat performance management system.</p> <p>OHCHR will take into account the incorporation of system-wide indicators as a useful direction in this process.</p> <p style="text-align: right;">Q4 2027 (to be implemented in the OHCHR Management Plan 2028-2031)</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>OHCHR will continue to include input by Resident Coordinators in the performance appraisals of Human Rights Advisors. OHCHR Representatives (or heads of country programmes) will aim to systematically carry-out the 360-degree appraisal, and include the RC.</p> <p>Within the parameters of the UN secretariat performance management system, OHCHR will also encourage staff to seek and contribute to 360-degree appraisals of other UN development system staff.</p> <p>OHCHR will support efforts to reinforce UNCT leadership accountability that include measures strengthening senior accountability with regard to roles and responsibilities on normative mandates.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>The integration and harmonization of the enabling environment activities referenced in the recommendation (HR, Procurement, administration, ICT, logistics, and finance) will be greatly influenced by current UN80 initiative, including the establishment of CAPs (Common Administrative Platforms).</p> <p>OHCHR will engage in future consultations as a member of the UNSDG BIG (Business Innovation Group), responsible for implementing this recommendation.</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

The nature and scope of OHCHR's presence vary significantly across countries, which affects the modalities through which this recommendation can be implemented.

In countries where OHCHR maintains a full-fledged presence, the Office will raise this recommendation through direct bilateral engagement with Member States at the country level, and will also leverage high-level visits by OHCHR leadership (HC/DHC) when applicable to reinforce the message.

In contexts where OHCHR operates in a more limited capacity, such as through Human Rights Advisers embedded in RCO or staff deployed within peace operations, the Office will pursue this recommendation through joint advocacy efforts at the UN Country Team level, with strategic support and coordination from OHCHR Headquarters.

In addition, OHCHR will:

- Provide guidance to presences on integrating human rights results into pooled fund proposals and reports, and joint resource mobilization efforts using a strengthened results-based approach.
- Use evaluation findings when available to showcase the impact of flexible and pooled funding on human rights results, strengthening the case for quality funding in joint UNCT dialogues.

From Q1 2026



UN DESA	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>DESA will ensure a more systematic engagement with the UNCTs and RCOs to ensure that its activities are aligned with national needs and contribute to the implementation of the Cooperation Framework.</p> <p>DESA will also participate in the proposed mapping pilot by sharing relevant details of its activities and funding at the country level.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>DESA is committed to the objective of the repositioning of the UN development system aimed at enhancing the UN’s policy offer to support Member States in implementing the 2030 Agenda.</p> <p>In alignment with the UN development system reform, DESA will continue to improve its capacity development and policy support to reflect its comparative advantage as a non-resident, policy-oriented normative entity.</p>

This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Ongoing through 2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Accepted

As a Secretariat entity, DESA has implemented stronger accountability processes at all levels, including through its Secretariat annual Strategic Framework and work programmes.

One of DESA's key function is to support Member States translate the outcomes of intergovernmental processes for which it serves as the Secretariat, such as key global conferences, and ECOSOC subsidiary bodies, including the functional commissions, into national strategies

<p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p>and plans. DESA is thus well positioned to ensure that global outcomes are integrated into the workplans of the UNCTs.</p> <p>In line with this approach, DESA support aligns with the Common Country Analysis (CCA) and the UN Sustainable Development Cooperation Framework (UNSDCF) to ensure that its contributions are demand-driven and context-specific.</p> <p>DESA support is designed to complement the operational and programmatic expertise of UNCTs and regional entities, thereby strengthening the coherence and quality of the UN’s policy support at the country level.</p> <p>DESA recognizes the central role of Resident Coordinators and the reconfigured UNCTs in delivering on the promise of the repositioned development system.</p> <p>DESA is committed to improving reporting and accountability for results in line with DESA’s level of engagement as non-resident entities with limited and project-based country-level presence. Starting in 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>DESA embeds reform-related accountabilities into its performance management where possible. Secretariat human resources policies may limit embedding system-wide indicators across all roles. DESA will review options to increase direct and individual accountability and incentives to improve delivery of support in non-resident and project-based country-level formats.</p> <p style="text-align: right;">Ongoing</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalize 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>DESA will work with Secretariat guidance and seek to improve official and informal feedback mechanisms to inform performance appraisals as relevant for a non-resident entity with limited and project-based country-level presence.</p> <p style="text-align: right;">Ongoing</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives. Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (iii) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (iv) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Better enabling environment for collaboration. DESA supports improved business operation efficiency and interoperability of data systems for project planning, implementation, monitoring and evaluation, including using AI. DESA supports adopting delivery modalities for country-level support that are compatible with its global mandate and role as Secretariat, non-resident entity.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>DESA will continue to improve alignment of its country level activities and resources with the UNSDCF results within its context as a Secretariat non-resident entity with limited and project-based country-level presence. This includes improving joint programming, and joint</p>

fund-raising efforts where possible, and ensuring greater accountability and transparency of DESA support and results.

DESA will fully support UNSDG initiatives to develop more effective approaches to accelerate progress on Funding Compact commitments to improve flexibility and incentives that accommodate DESA's operational modalities as a secretariat non-resident entity.

Ongoing



UN ECLAC	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>ECLAC partially accepts this recommendation and commits to sharing its proposed programme budget and annual workplan programme of work with the Regional DCO for circulation to RCOs in Latin America and the Caribbean.</p> <p>As a regional entity, ECLAC’s planning does not include country-level deliverables and funding streams, therefore these elements of the recommendation are not applicable to the Commission. ECLAC will keep the relevant RCO informed of country-level activities delivered at the request of member States.</p> <p style="text-align: right;">By Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Partially Accepted</p> <p>ECLAC accepts this recommendation partially. Senior management will convey a reminder to all directors with regards to the importance to inform the relevant Resident Coordinator when delivering activities undertaken in a specific country. However, accountability within the UNCT should consider that ECLAC is a regional entity and the directors of its national offices are not the Commission’s representatives towards the country.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>ECLAC accepts this recommendation, which it is already implementing. The Commission will continue to incorporate development reform ambitions in its planning and results frameworks, including its proposed programme budget and the biennial report on the activities of the subsidiary bodies of ECLAC, and the outcomes of other intergovernmental meetings organized by the Commission.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ECLAC accepts this recommendation, which it is already implementing. The Commission will continue to embed reform-related accountabilities in performance management, by including reform-related objectives in the Senior Manager’s Compact of the Executive Secretary and in the performance appraisal of the directors of ECLAC’s national offices.</p> <p style="text-align: right;">Ongoing</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ECLAC accepts this recommendation. In the next performance cycle, the directors of ECLAC’s national offices will include 360-degree appraisal from RCOs.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ECLAC accepts this recommendation and commits to the following actions:</p> <ul style="list-style-type: none"> • Conduct an analysis of the services currently provided by ECLAC, with the objective of improving collaboration between ECLAC and Agencies Funds and Programmes. • Promote piggybacking to extend mutual recognition beyond simple collaborative procurement between agencies at local level. • Review signed SLAs to mitigate barriers to mutual recognition and the provision of shared services. • Share best practices on HR, Procurement, ICT, Finance and Travel with other agencies. • Launch satisfaction surveys once a year to receive feedback on the services covered by the BOS and ECLAC’s performance in relation to the different SLAs. <p style="text-align: right;">Ongoing</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Not Accepted

ECLAC does not accept this recommendation, as it is not applicable to its funding model. ECLAC's regular and extrabudgetary funding sources are not budgeted at the country level.

N/A



UN ESCAP	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>ESCAP accepts the sub-recommendation with reservations noted below. ESCAP will share its proposed programme budget, which includes the proposed programme plan approved by the General Assembly, with the Regional DCOs for Asia and the Pacific and Europe and Central Asia as well as their respective RCOs and UNCTs. As ESCAP is a regional entity, its programme plan is likewise developed at the regional and subregional levels. Since the programme plan does not reflect country-level deliverables and resource mobilization plans, these elements of the recommendation are not applicable.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>ESCAP will introduce changes to ensure alignment of accountabilities and incentives to better support the resident coordinators and UNCTs in line with the Management and Accountability Framework. As noted in the evaluation (SWE0/2025/001), ESCAP, as a regional entity, is establishing standard operating procedures to ensure better coordination with resident coordinators in its engagement in the country. All formal communications are likewise routinely copied to the respective resident coordinators. Quarterly travel plans are routinely</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>circulated to DCO for Asia and the Pacific and Europe and Central Asia for further dissemination to their respective resident coordinators, so they are informed of country-level ESCAP activities.</p> <p>Since ESCAP is a regional entity, accountability within the UNCT is not applicable to ESCAP.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>ESCAP accepts the sub-recommendation with reservations noted below.</p> <p>As a regional entity, ESCAP's proposed programme plan is developed at the regional and subregional levels. The plan is reviewed by the Committee for Programme and Coordination of the General Assembly and the Fifth Committee before approval by the General Assembly. Clarification between entity-specific priorities and system-wide performance as well as alignment of activities with Cooperation Frameworks must be done in the context of the programme plan approved by the General Assembly.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>The Compact between the Secretary-General and the Executive Secretary already includes reform-related accountabilities and system wide indicators.</p> <p>Reform-related accountabilities are incorporated and actively used in performance management for staff at all levels, in a manner that is consistent with the Compact with the Secretary-General and the Executive Secretary.</p>

	<p>Senior leadership at ESCAP are also held accountable to see through that reform-related activities are a part of staff members' performance management. This is done on a yearly basis in an ongoing manner, consistent with UN Secretariat rules and guidelines.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>The sub-recommendation does not apply to ESCAP.</p> <p>ESCAP is a regional entity supporting resident coordinators and UNCTs in line with the Management and Accountability Framework, rather than a UNCT member managing country-level programme with delegation to speak at the country-level.</p> <p>In UN Country Teams where ESCAP participates, the respective directors participate as representatives of a regional entity. The mandates of those offices and work plans are intended to implement regional-level deliverables, as part of ESCAP's work plan.</p> <p style="text-align: right;">N/A</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the 	<p style="text-align: right;">Accepted</p> <p>ESCAP accepts the recommendation with reservations noted below.</p> <p>Since ESCAP is under the United Nations Secretariat, it is subject to its rules and regulations. Any integration and harmonization must be a part of the Secretariat-wide change. Since ESCAP uses Umoja as its ERP, full harmonisation with non-Secretariat entities using end-to-end ERP integrated processes must be seen in this light.</p> <p>ESCAP already serves as a major administrative service provider for UN entities in Asia and the Pacific region for human resources, procurement, administration, ICT, logistics and finance. It is currently a designated service provider for regional services to UN Resident Coordinator Offices in Asia-Pacific and manages the de facto Common Premises for Thailand-based UN offices in Bangkok. ESCAP has</p>

<p>recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>recently been designated the Common Administrative Platform for all UN Secretariat entities in Bangkok and is working towards expanding its services under the Common Back-Office initiative under the Efficiency Agenda. ESCAP will continue to offer, for interested entities, services for back-office functions to support business operations. In line with the Secretariat’s overall position, ESCAP fully supports the Mutual Recognition Principle for its provision of services to UN entities.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>The sub-recommendation is not applicable.</p> <p>ESCAP is an entity under the Secretariat. Since ESCAP’s regular and extrabudgetary funding are not budgeted at the country-level, this recommendation is not directly applicable. ESCAP contributes to funding of RC system through the collection of the Coordination Levy on eligible extrabudgetary contributions.</p> <p style="text-align: right;">N/A</p>



UN ESCWA	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Strengthen Coordination with RCOs during ESCWA Missions (Ongoing – institutionalized practice). ESCWA will continue its practice of informing RCOs of all technical cooperation activities and missions to countries of accreditation. RCs and/or UNCT members will be invited to participate in relevant components of these missions, particularly those related to capacity-building and implementation support. This contributes to better alignment between regional and country-level support and helps integrate analytical insights into operational outcomes.</p> <p style="text-align: right;">Continuous</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Partially Accepted</p> <p>Review ESCWA’s internal engagement protocols with UNCTs and RCs to identify how accountability to country-level workplans can be better integrated while preserving ESCWA’s regional and intergovernmental mandate and nature</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q3 2025</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>ESCWA will map its thematic contributions to UNCTs under the Cooperation Framework outcomes throughout the year and contribute to annual reporting and UNINFO updates. In parallel, ESCWA will continue to strengthen its light-touch internal reporting mechanism to capture contributions to UNCT deliverables, including staff time, technical inputs, and joint missions, ensuring visibility and alignment with country-level results</p> <p style="text-align: right;">Starting from Q1 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>The UNSDG entity reforms should take into account the differentiated roles and mandates across the UN development system, including at the regional level, and ensure that efforts to strengthen accountability do not unintentionally undermine intergovernmental functions or mandate-based engagement with Member States. ESCWA will define and communicate clear boundaries and expectations for ESCWA's participation in country-level mechanisms (e.g. Results Groups, CCA</p>

	<p>contributions, etc.), to manage scope and resources and make sure ESCWA serves the member states and fulfill its mandate.</p> <p style="text-align: right;">Q3 2025</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>ESCWA is committed to strengthening mutual accountability and collaboration within the UNDS and supports the principle of 360-degree performance appraisal. We have proactively introduced such mechanisms internally to enhance feedback and performance culture through 360 degrees appraisal. However, full and systematic engagement of UNCTs in the appraisal of non-resident entities is not operationally feasible given current resource constraints and limitations, as well as the differing nature of engagement of non-resident entities at the country level. We believe that performance assessments in such contexts should focus on the quality and impact of institutional support provided, rather than individual appraisal, while continuing to explore innovative means to promote horizontal accountability and collaboration across the system.</p> <p style="text-align: right;">N/A</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. 	<p style="text-align: right;">Not Accepted</p> <p>ESCWA fully supports the spirit of the recommendation, but acting on it at the level of a single entity is constrained. It targets corporate issues—enabling collaboration within UNCTs and removing institutional barriers/disincentives—which require system-wide reforms led by the UNSDG and its member organizations. Local or regional platforms can support but lack the authority to implement such changes.</p> <p>Within its mandate—and aligned with UN Secretariat policies and UNSDG principles—ESCWA has already advanced collaboration and efficiency:</p>

<p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<ul style="list-style-type: none"> • Common premises & shared services: We renovated the UN House to expand co-location which is now Lebanon’s largest common premises, hosting Secretariat and non-Secretariat entities. ESCWA provides shared procurement, ICT, facilities, conference/events, and general administration, using ESCWA LTAs and consolidated arrangements that have delivered efficiencies and cost avoidance under the UNCT BOS framework. • Service Management Unit: We established an SMU to lead administrative collaboration, ensuring service quality, client satisfaction, and price transparency—enabling the service model to scale. • Regional collaboration: We engage in regional partnerships that further a more efficient UN operational model. <p>ESCWA will build on any corporate progress in mutual recognition, interoperability, and agility to deepen inter-agency integration. In sum, we have already taken actions within our capability, and view further steps as contingent on UN Secretariat and system-wide reforms.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>At the request of RCs/UNCTs, ESCWA will work with selected UNCTs to co-develop targeted analytical inputs and knowledge products that demonstrate the value of pooled and joint funding approaches in addressing regional and transboundary development challenges. These contributions will aim to inform Cooperation Framework design and implementation, in alignment with Funding Compact principles, and will include capacity-building sessions for RC offices and UNCTs on leveraging ESCWA’s thematic expertise in joint programming and resource mobilization efforts (continuous).</p> <p style="text-align: right;">Continuous</p>



UN Women	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UN Women will continue to ensure alignment of its country strategic notes to the Cooperation Framework and sharing those with the UN RC. At the same time, it commits to share its workplan including resource mobilization plan with the UN RC with the understanding that until the full condition are in place these should not be shared widely within the UNCT.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UN Women agrees with this recommendation and will continue to support the strengthening of the UN Resident Coordinator System and the new generation of UNCTs. It will be reinforcing the accountability mechanism including the ones on gender equality.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Immediate/ongoing and by Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>UN Women continues to ensure full alignment between the UN Women Strategic Notes (country programme document) and the UN Cooperation Framework and further enhance the accountability on gender equality.</p> <p>Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN Women has already put in place mechanisms for performance management system on the UNDS reform at all levels and will look at reinforcing those further. This is further reinforced by our coordination mandate within the UN system on gender equality.</p> <p style="text-align: right;">Q4 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN Women will continue to ensure full implementation of RC's inputs in the country representatives' performance.</p> <p>At the same time, looks forward at engaging with the UNSDG in the discussions around a 360-degrees appraisal for all staff.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN Women maintains its commitment to the work under the UNSDG BIG and commits to engage regularly and implement the agreed recommendations on top of the ongoing efforts for business harmonization.</p> <p style="text-align: right;">Q3 2025 – Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UN Women accepts this recommendation and in light of its new Strategic Plan 26-29 will further enhance efforts, including our focus on pool funds, joint programming and others.

From Q1 2026



UN-Habitat	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN-Habitat regional and country offices will submit annual workplans and resource mobilization plans, and UN-Habitat Country programmes to the Resident Coordinators. Also align UN-Habitat country activities with the CFs.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UN-Habitat will enforce changes in the organization to ensure accountabilities at all levels to contribute to the ambition of New Generation of UNCTs.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>UN-Habitat should align regional implementation plans with the cooperation framework; the regional plans should be in align with UN-Habitat Strategic Plans</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN-Habitat will review and align relevant performance frameworks with system-wide indicators, particularly in senior leadership compacts and internal accountability tools.</p> <p>UN-Habitat will ensure regional directors and country focal points integrate reform-aligned deliverables into the regional implementation plans and performance discussions, consistent with corporate guidance.</p> <p style="text-align: right;">Q4 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN-Habitat will collaborate with UNSDG entities to implement mechanisms for including RC input and establishing 360-degree feedback processes.</p> <p>UN-Habitat UNCT focal points will incorporate RC inputs and inter-agency collaboration feedback into staff evaluations.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UN-Habitat will enhance collaboration and implement mutual recognition</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UN-Habitat will develop resource mobilization at country level and enhance capacity for resource mobilization of country activities to support the progress on the Funding compact commitments.

Q4 2026



UNAIDS	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>The Joint Programme prioritizes its work and especially the deployment of human and financial resources to maximize impact and it further implemented cost-saving measures to maintain essential support to countries. Efficiencies achieved through wide-ranging application of good practices will continue e.g., expansion of multi-country offices and placement of HIV advisers in UN Resident Coordinator offices, cost-shared staff positions, and the improved use of collective expertise from across the Joint Programme to contribute to policy and technical support. As UNAIDS Secretariat but also as a Joint Programme with 11 Cosponsoring agencies, UNAIDS has and will continue to actively promote transparency and synergies. For examples, planning guidance clearly promotes joint work through Joint Un Plans on AIDS aligned with the UNDG guidance on joint programmes, requests that all activities be aligned with the UNSDCF, foster UN system coherence and leveraging of other programmes/resources and be with and shared with the RC and UNCT. In line with country-level demands and opportunities for enhanced UN reform, the Joint Programme introduced a country envelope funding mechanism in 2018 to support implementation of the Joint UN Plans on AIDS and incentivize joint UN work. The mechanism is also in line with UN Development Cooperation Office guidance on UN joint programmes. An external evaluation of this innovative joint funding</p>

	<p>mechanism showed that it helped maintain or re-energize Joint Teams and keep HIV on the agenda, including within the UN, and led to its further improvements. Within the difficult realities of the shrinking resource environment and faced with a significant core funding reduction, depending on resources mobilized, it is envisaged that available Funding will be prioritized for fewer countries, based on largest HIV gaps to target limited resources in the optimal and impactful manner possible.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNAIDS will seek to further align and implement the recommendations of the Management and Accountability Framework to realize a more effective and integrated way to deliver collective results.</p> <p>As a Joint Programme uniting 11 Cosponsors organization and a Secretariat, UNAIDS will continue to actively promote and incentivize joint plans/programmes for impact as well aa accountability under the leadership of the UN RC and UNCT in countries as well as globally through joint planning and reporting.</p> <p>In keeping with dual accountability, UNAIDS Country representatives will remain accountable to the UNAIDS Secretariat and also report to the RC on their contributions to the UNCT and 2030 Agenda based on the Cooperation Framework.</p> <p style="text-align: right;">Ongoing</p>

Sub-recommendation 4.1

Accepted

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

The UNAIDS Unified Budget, Results and Accountability Framework (UBRAF) Workplans and Budgets and other guidance for more detailed operational planning clearly sets out the requirement for close linkages and alignment between the country-level Joint UN Plans on AIDS, developed by the Joint UN Teams on AIDS under the leadership of the UN Country Team and Resident Coordinator, and the UNSDCF. This is reflected in the Joint Programme work planning guidance and online planning and monitoring system. The UBRAF also set out a clear division of labour between UNAIDS Cosponsoring agencies and UNAIDS Secretariat as well as a joint monitoring framework. At a higher level, UNAIDS global Performance Monitoring Report also describes the joint work and collective results of the Joint Programme in countries.

UN Joint Teams on AIDS, led by the Secretariat with Cosponsors and any other agency engaged in HIV at the country level, will continue to develop and implement a Joint UN Plan on HIV/joint programme that effectively supports the national HIV response in a well-coordinated manner and as part of and contributing to the UNSDCF, thereby further leveraging broader UN system support for HIV and fostering synergies between HIV and other SDGs.

Ongoing

Sub-recommendation 4.2

Accepted

UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.

Timeline: by Q4 2026

The performance assessment uses the UN leadership competency framework. The assessment includes an individual work objective linked to collective UN Country Team results. UNAIDS’s performance assessment framework includes guidance on the elaboration of a Country Team-specific work objective, set in collaboration with the Resident Coordinator. In accordance with the Management and

	<p>Accountability Framework, performance against this objective is evaluated by the Resident Coordinator at the end of the review cycle.</p> <p>UNAIDS performance management will seek to further align with the UN 2.0 and UN 80 Initiative.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Mutual Evaluations for RCs/Country Teams and 360 which will help strengthen country teams and RC's mutual accountability.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). 	<p style="text-align: right;">Accepted</p> <p>Will continue to further improve efficiencies in business operations and promote synergies.</p>

<p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p>Accepted</p> <p>Will work to strengthen partnerships and collaboration on the Funding Compact commitments to continue working towards translating global commitments to local action.</p> <p>Q4 2026</p>

United Nations Capital Development Fund (UNCDF)



UNCDF	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities' substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNCDF is an autonomous organization affiliated with UNDP. UNCDF is represented by the UNDP Resident Representative (RR) at the country level and as such will explore how it may best share available country project workplans or equivalent documents with the UNDP RR. UNCDF takes note of and welcomes the proposed pilot exercise to explore feasible options to ensure clear visibility of each entity's activities at the country level.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UNCDF is represented at the UNSDG Principal level by its Managing Director, (also the UNDP Administrator) and at the country level by the UNDP Resident Representative. UNCDF follows UNDP's incentive and accountability policies and systems for staff at all levels, including UNDP's performance management and development (PMD) system. UNCDF aligns with UNDP in supporting collective accountability and the dual reporting model.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>As part of its new Strategic Framework for 2026-2029 and the accompanying results matrix, UNCDF will align with the QCPR and include its support to UNDS reform. It expects to include explicit targets for working in more integrated and collaborative manners with the UN system, including at the country level and with UNCT partners. The next Strategic Framework will stipulate that country level activities will be aligned with and contribute to Cooperation Frameworks. UNCDF will also continue to contribute to the DCO-led SDG indicator inventory to align its priorities with system-wide metrics.</p> <p style="text-align: right;">Q1 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNCDF follows the UNDP performance management system. As such, UNCDF supports integration of reform-related accountabilities as appropriate, while respecting agency-specific performance systems.</p> <p style="text-align: right;">Q4 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNCDF is officially represented by the UNDP Resident Representative at the country level and follows the UNDP performance management system and related policies and will adhere to UNDP’s gradual updates to these systems as appropriate.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNCDF uses UNDP services across functional areas including but not limited to HR and payroll services, procurement, technology, general operations, legal services, and security. UNCDF also uses the UNDP Quantum enterprise resource planning (ERP) system. UNCDF aligns with any UNDP efforts to improve efficiencies and harmonization of services.</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UNCDF is represented officially at the country level by the UNDP Resident Representative and UNCDF will work with UNDP and its RRs to accelerate progress on Funding Compact commitments at the country level.

Starting in 2026, ongoing



UNCTAD	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNCTAD does not have country-level workplans (other than at a project level) and pursues a tailored, demand-driven approach to its technical assistance. Furthermore, UNCTAD has no permanent physical presence in country offices or regional offices, other than in its Liaison Office in Addis Abeba, and some project offices. UNCTAD will continue to coordinate with a limited number of UNRCs and UNCTs to include available country-level information on UNCTAD activities, current and planned, in UNSDCFs.</p> <p>UNCTAD aligns itself with the priorities at the UNSDG and will continue to collaborate with the UNSDCFs.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Partially Accepted</p> <p>UNCTAD does not have physical presence at the country level and has no regional directors, entity heads or staff at country level (except for temporary project offices).</p> <p>Given that UNCTAD is part of the UN Secretariat we will closely align ourselves with the UN 2.0 behavioural change initiative, which provides a mechanism for a data and technology driven approach and opportunities for cultural change.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>While this recommendation therefore does not squarely apply, UNCTAD will collaborate as necessary.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>It is important to mention that the current UN80 initiative review and restructure exercise take into account the ambition of the reform of the development pillar and possible adjacent pillars. As a member of this exercise, UNCTAD looks forward to the outcome for development both within the Secretariat and with the Funds and Programmes and will align its recently adopted corporate-level results framework to such ambitions.</p> <p style="text-align: right;">After UNCTAD 16 (Oct 2025)</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>The Compacts of Heads of Entities are with the UNSG and are managed by EOSG.</p> <p>This recommendation is therefore not applicable to UNCTAD. Given that this is not an option, we selected "Not Accepted".</p> <p style="text-align: right;">N/A</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>The first point does not apply to UNCTAD. With respect to the 2nd part of the recommendation (360-degree appraisal) UNCTAD staff are part of the UN Secretariat and therefore subject to the rules and policies laid out by the Office of Human Resources. Therefore, the determination of this is beyond UNCTAD's remit. This recommendation is therefore not applicable to UNCTAD. Given that this is not an option, we selected "Not Accepted".</p> <p style="text-align: right;">N/A</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNCTAD will contribute to this useful recommendation and takes positive note of the good work being done through the HLCM and appreciates that the efforts are aligned with the UNSDG's Business Innovation Group.</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UNCTAD will work towards demonstrating its contribution to programmatic results in support of the SDGs; continue its participation in the efforts for joint resource mobilization; seek to better ensure visibility, recognition and transparency; and to be a value adding partner in this exercise.

Q4 2026



UNDP	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNDP is committed to fostering greater mutual transparency across the UN development system. UNDP actively supports the engagement of Resident Coordinators in country programme discussions, recognizing their vital role in enhancing coherence and shared accountability.</p> <p>UNDP continues to strengthen transparency within UNCTs and with the RC system, including through our publicly accessible transparency portal, which provides open access to project documents and work plans. UNDP looks forward to deepening this collaboration and exploring additional ways to make our work more visible, aligned, and impactful.</p> <p style="text-align: right;">Ongoing</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better</p>	<p style="text-align: right;">Partially Accepted</p> <p>UNDP is strongly committed to advancing collective accountability across the UN development system. Guided by the dual reporting model endorsed by the General Assembly (72/279), UNDP actively promotes mutual accountability between Resident Coordinators, UNCTs, Regional DCOs, and the UNSDG.</p> <p>In line with the vision of a new generation of UNCTs, UNDP’s Performance Management and Development policy ensures that</p>

integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

feedback from Resident Coordinators informs the performance assessments of UNDP Resident Representatives, reflecting their contributions to UNCT results.

To further strengthen mutual accountability and incentives, UNDP is contributing to the revision of the Management Accountability Framework (MAF) that amongst others enables UNCT to inform RC assessments. UNDP is also co-chairing the UN80 cluster working group on development coordination.

Looking ahead, UNDP will continue to champion robust, reciprocal accountability mechanisms that support joint delivery, while ensuring alignment with agency-specific performance evaluation systems.

Completed. Any further update will be guided by UNSDG approved revisions to the MAF and decisions on UN reform. Timing for MAF revision is determined by the UNSDG secretariat and is coordinated by DCO for UN agency inputs.

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Accepted

UNDP's new Strategic Plan (SP) 2026 – 29, is committed will continue to align and integrate development system reform ambitions as per QCPR. In doing so, UNDP's SP is a strategic pledge to Member States as a global framework in support of, national priorities captured in UN Cooperation Frameworks, and UN systemwide performance.

At the global level, the results framework of UNDP's new strategic plan 2026-2029 aligns with the QCPR, and together with key United Nations partners, has identified several common and complementary areas of results while contributing to inter-agency processes to track system-wide progress

	<p>Moving forward, UNDP will contribute to the DCO led update of the SDG indicator inventory to align entity specific priorities with system performance metrics and contribution to Cooperation Framework.</p> <p>08/2025 for on approval of UNDP new Strategic Plan; Timing on revision of the SDG inventory is determined by DCO</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNDP remains committed to integrate reform related accountabilities in performance management system including amongst others joint results in RR assessments. UNDP encourages the UNSDG to include RCs/RCOs accountabilities and performance management as important foundation for UNCT efficiency.</p> <p>08/2025 for on approval of UNDP new Strategic Plan; Timing on revision of the SDG inventory is determined by DCO</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNDP welcomes RC input to RR performance assessment and already incorporates it into RR evaluations. To ensure mutual accountability UNCT input must also feed into RC assessment. See response to recommendation four. However, institutionalizing 360-degree feedback across all levels could challenge confidentiality protocols, overload HR systems, and dilute managerial accountability. Enhancements must be gradual, optional, and aligned with agency-specific HR principles.</p> <p>08/2025 for on approval of UNDP new Strategic Plan; Timing on revision of the SDG inventory is determined by DCO</p>

Recommendation 5

The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.

Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:

- (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level.
- (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).

Timeline: Q3 2025 - Q4 2026

Accepted

UNDP as member of UNSDG accepts this recommendation. We will intensify efforts through the UNSDG Business Innovations Group (BIG) to harmonize services and foster the enabling conditions towards the elimination of institutional barriers against collaboration. This includes BIG coordinating with the HLCM on mutual recognition and its operationalization through, inter alia, pursuing deeper integration or interoperability of our systems in human resources, which includes personnel mobility, and procurement, administration, ICT, logistics and finance. In practice, this means if one UN agency has a validated process or contract (for example in procurement, recruitment, or administration), other agencies will trust and use it rather than duplicating the process at the country level, with no legal or policy complication created by any HQ at regional or global levels. Towards this end, BIG will build on the Business Operations Strategy, Common Back Office, Common Premise and Global Shared Service initiatives of the Efficiency Roadmap of the UNSDG.

The UNSDG is committed to eliminating disincentives that make working together difficult, thereby freeing country teams to focus on results rather than internal procedures. Concretely, the UNSDG will reiterate commitment to the Efficiency Roadmap of 2025-2028, in alignment with the recommendations of the 2024 Joint Inspection Unit report on the operationalization of the principle of Mutual Recognition. These efficiency improvements will strengthen the enabling environment for UNCTs and foster a more agile and cohesive UN field presence.

Q4 2026

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UNDP supports development of effective approaches by UNSDG and DCO to advance Funding Compact commitments. These include e.g., UNDP is and will continue to leverage the structured funding dialogue with its Executive Board to report on the implementation of the Funding Compact as well as advocate for multi-year commitments and long-term flexible funding agreements for greater impact.

Moving forward, UNDP will work with other UNSDG entities facilitated by DCO to: 1/ strengthen the UNINFO system to provide real time visibility on funding allocations and expenditures; and 2/ experience sharing among countries on implementation of Funding Compact.

Ongoing. UNDP Structured Funding Dialogue with Executive Board took place in 09/2025; DCO to determine timeline for UNIFO revision



UNDRR	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>In countries where UNDRR has country-level work plans and resource mobilization work plans, UNDRR will share these with the RC and UNCT.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UNDRR commits to keeping staff informed about UN reform-related updates and ensures that UNDRR’s work programme implementation is aligned with the national priorities.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>UNDRR coordinates UN system-wide efforts on disaster risk reduction through the implementation of the UN Plan of Action on Disaster Risk Reduction for Resilience. UNDRR will continue efforts to maximize alignment and joint efforts on disaster risk reduction through the coordination of the UN Senior Leadership Group on Disaster Risk Reduction for Resilience and the UN Disaster Risk Reduction Focal Points Group at the working level.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNDRR has limited national level presences and works mainly through its 5 Regional Offices. The recommendation will be taken into consideration in the workplan of the Regional Heads of Office.</p> <p style="text-align: right;">Q4 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNDRR will work with the UNSDG to implement the sub-recommendation as effectively as possible.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4) <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNDRR is part of the UN secretariat and therefore already works through a network of service centres with the aim to work with the highest level of efficiency.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNDRR will work with the UNSDG to implement the sub-recommendation as effectively as possible.</p> <p style="text-align: right;">From Q1 2026</p>



UNECE	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNECE would recall that its proposed programme budget, approved every year by the General Assembly in December is the only key planning document.</p> <p>UNECE does not control the template of the proposed programme budget, it can neither pre-empt its approval by the General Assembly.</p> <p>Similarly, all voluntary contributions are approved by UNECE Executive Committee, UNECE secretariat prepares a Resource Mobilization plan but cannot pre-empt which projects will be ultimately approved.</p> <p>UNECE would finally recall that its core mandate is to advance economic development in Europe through the servicing of intergovernmental meetings producing norms and standards for the region and beyond. Thus, Programme plans, and Resource Mobilization Plans are not broken down by programme country.</p> <p>In 2026, UNECE will share with the UNCTs its 2027 Proposed programme budget and its 2027-2028 Resource Mobilization plans once they are finalized.</p> <p style="text-align: right;">06/2026</p>

Recommendation 4

UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Partially Accepted

Since the approval of the revised Technical Cooperation Strategy by UNECE Executive Committee in May 2021, UNECE has taken the necessary steps to reposition, within existing resources, its Regional Advisers, funded from Sect. 23 of the regular budget, the Regular programme of technical cooperation, to represent UNECE at the UNCTs of the UNECE region.

UNECE will continue to improve its internal policies to ensure that UNECE Regional Advisers, while being accountable to UNECE Executive Secretary, work closely with the respective Resident Coordinator.

12/2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Partially Accepted

UNECE would recall that its programme budget is sequentially reviewed every year by UNECE Executive Committee, the Committee for Programme and Coordination (CPC) of the General Assembly and the Fifth Committee before the General Assembly approval. UNECE does not control the template of the programme budget, therefore UNECE can only use some existing elements to articulate the relationship between UNECE-specific priorities and system-wide performance.

	<p>UNECE would also recall that its core mandate is to advance economic development in Europe through the servicing of intergovernmental meetings producing norms and standards for the region and beyond.</p> <p style="text-align: right;">12/2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>The 2025 Compact between the Secretary-General and the Executive Secretary already includes reform-related accountabilities and system wide indicators.</p> <p>The Workplans of the Regional Advisers representing UNECE at the UNCTs will systematically include where applicable system wide indicators. While the accountability will remain vis-à-vis their division director as first reporting officer, the Resident Coordinators in the UNCTs where Regional Advisers represent UNECE will be consulted before finalization of the performance management cycle.</p> <p style="text-align: right;">12/2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Further to the response to sub-recommendation 4.2, the Regional Advisers will ensure from the next performance cycle to include 360-degree appraisal from UNCT and RCO colleagues.</p> <p style="text-align: right;">12/2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of</p>	<p style="text-align: right;">Partially Accepted</p> <p>UNECE is part of the UN Secretariat and therefore follows its rules and regulations; and uses Umoja as corporate ERP. UNECE would also note its specific arrangement with UNOG as its sole service provider for HR, procurement, administration, ICT, logistics and finance. Finally, UNECE would recall that except one post in Almaty, all its staff is based in Geneva. Regional Advisers, represent UNECE virtually in UNCTs, their</p>

<p>systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>travel is exclusively funded from Sect. 23 of the regular budget, the Regular programme of technical cooperation.</p> <p style="text-align: right;">12/2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>All UNECE extrabudgetary contributions are subject to UNECE Executive Committee approval. While ECE secretariat is constantly mobilising voluntary contributions to supplement UNECE core resources and fulfil UNECE mandates, including at country level, the final approval depends on UNECE Executive Committee.</p> <p style="text-align: right;">12/2026</p>



UNEP	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNEP will systematically and annually share an overview of its country-level activities and planned actions with the RCO and UNCT. Where UNEP has developed a country engagement plan, these will be shared through the system-wide approach to be developed by UNSDG and via email before its availability.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UNEP will institutionalize some of its pilot processes and revise others to drive greater transparency and mutual accountability. UNEP’s country focal point system will be further strengthened with improvements based on lessons learnt in the first two years and by implementing Management Accountability Framework revisions as per recommendation 3. Country Engagement Plans – that include both projects and technical support provided at the country level will be further integrated in UNEP’s programming architecture to ensure</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p>accountability of Divisions and Offices at all levels within UNEP. The success metrics for UNEP’s delivery model policy will integrate accountability aligned with the ambition of a new generation of UNCTs and promote behavioural changes.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p>UNEP will integrate development system reform ambition in its strategic plan and results framework, with particular focus under outcome 7.3 and the Executive Direction and Management Outcome 1 in the 2026-2027 Programme Work and Budget. UNEP will strengthen its contribution to system-wide performance by adopting and mainstreaming a systematic approach to engage with UN country teams and beyond, including associated metrics, with the aim to guide, incentivize, and measure UNEP’s collaborative engagement at country level. UNEP endeavours to establish incentives for joint work and collective results by increasing its participation to joint programmes and by sharing its contribution to UN-wide indicators. UNEP will demonstrate its contribution to Cooperation Frameworks through activities in the country, in particular in countries where UNEP has a significant level of programmes</p> <p style="text-align: right;">Ongoing 2026-2029</p>

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNEP will review the Terms of Reference of regional office staff, Division staff based in the region and country-level staff– as part of a broader review effort – to integrate and institutionalise the role of country / UNCT focal point and ensure they embed reform-related accountabilities and system-wide indicators.</p> <p>UNEP will embed accountability as a performance objective for staff members directly engaging with UN Country Teams and Resident Coordinators to coordinate UNEP engagement, and for Division staff members responsible for providing technical advice to ensure that country requests are responded. This goal will be reflected in their performance management plans. Similarly, Division Directors and Regional Directors will be held accountable for reform-related performance in their respective regions and subprogrammes, with at least 1 dedicated performance objective included in their annual appraisals.</p> <p style="text-align: right;">Q2 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNEP will invite RCs to provide their feedback and appraisal on UNEP’s contributions, so as to be considered in the appraisal of UNEP delivery.</p> <p>UNEP will engage with DMPSC and other UN secretariat entities to discuss the option to broaden the current PMI to include horizontal feedback from other UN entities.</p> <p style="text-align: right;">Q2 2026</p>

<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNEP took part in the HLCM survey for the identified opportunities for further integration and harmonization of services, and is participating on key priority areas with inputs, to be discussed in the next HLCM meeting in October 25.</p> <p>UNEP welcomes the full application of the principle of mutual recognition with simplified process and procedures for functional areas that could enable further collaboration and common services that could avail to.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNEP will align its country-level action on resource mobilization in close coordination with the UN Resident Coordinator, and take the lead from the RCO, in joint resource mobilization for the priorities of the Cooperation Framework.</p> <p style="text-align: right;">From Q1 2026</p>



UNESCO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNESCO agrees in principle with sharing its workplans (activities and budgets) and resource mobilization plans as relevant to the UNCT works, in the available format. As several of UNESCO’s workplans and resource mobilization plans are multi-country in nature, UNESCO will share those that are relevant for the UNSDCF implementation. This should be, however, closely harmonized and be in line with the provisions of the Management and Accountability Framework (MAF), which is currently under review. Once the MAF review is completed and endorsed by the Principals, UNESCO Field Offices will be requested to comply with Recommendation 1.2</p> <p>This is also conditioned to the results of UN2.0 machine learning pilot, with the implication that this would not require additional workload to adjust them to new required formats.</p> <p style="text-align: right;">12/2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p>	<p style="text-align: right;">Partially Accepted</p> <p>UNESCO agrees in principle and intends to contribute to greater transparency, mutual accountability and associated behavioural changes. UNESCO has already embarked on the process of developing an overarching Accountability Policy Framework, which is aligned with the 2023 UN JIU recommendations. While this work is ongoing, the planned introduction of Accountability Compacts and Matrices is</p>

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

expected to translate policy into practical guidance tailored to the field context. Specific actions are deferred to the clear identification of, and agreement on accountability mechanisms within the revised MAF and the new generation of UNSDCF, with a cross-reference to the system-wide management response to recommendation 1.

12/2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Accepted

UNESCO global strategic plan is fully aligned with Agenda 2023 and the Pact for the Future as well as the 2024 QCPR, representing a clear contribution to the common UN agenda in the areas of UNESCO's mandate. Strategic Planning documents already include cooperation with the UN System and UNESCO regularly reports to its Governing Bodies on advancements in this area. It has also re-organized its own field network, to align it with the UN Development System repositioning. UNESCO engages in global UN system coordination mechanisms such as the CEB and its HLCP and HLCCM as well as UNSDG workstreams to ensure its work contributes to collective results. It should be, however, noted that any major changes or adjustments are subject to the endorsement of its Governing Bodies.

Ongoing

Sub-recommendation 4.2

UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.

Timeline: by Q4 2026

Partially Accepted

UNESCO is fully committed to the UN system-wide reforms and accountability measures. The active participation in the UN regional and country level coordination mechanisms is integrated in job descriptions for UNESCO’s Country Representatives. In addition, as part of the annual performance management, strategic objectives and performance indicators related to full integration of UNESCO’s action in UN system initiatives are set, such as the effective participation in UNCTs, contribution to Cooperation Frameworks and joint UN system action plans and, where applicable, involvement in UN regional coordination mechanisms. While defining dual accountabilities of entities’ heads at the country level, it is necessary to take into consideration UNESCO’s field presence configurations, whereby one Field Director is responsible for programme implementation in multiple countries, which could make dual reporting arrangements unnecessarily cumbersome and inefficient. Moreover, recognizing UNESCO’s primary accountability to its Governing Bodies, UNESCO defers any further concrete actions to a discussion with its Member States, including on the implications of the forthcoming revised MAF.

Ongoing

Sub-recommendation 4.3

At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.

Timeline: by Q4 2026

Partially Accepted

UNESCO has started the measures relating the 360-degree appraisal between RC and Country Representative. In 2024, the inputs were received from the RCs in all regions, relating to approximately 40% of the Directors and Heads of Field Offices. However, monitoring mechanism has not been fully established, and not all RCs in the countries covered by a UNESCO Regional Office provided their contributions.

Although 360-degree appraisal including inputs from other UN entities can be beneficial for certain roles and functions, putting in place a system to implement 360 assessments on all staff is not feasible with

	<p>the resources UNESCO has at its disposal. UNESCO would like to propose to start applying UN system-wide appraisal processes to specific functions, to be agreed with DCO in the framework of the revised MAF. It would be useful to start with a pilot to be extended based on its results.</p> <p style="text-align: right;">For pilot 12/2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNESCO is fully committed for UN collaboration, efficient and cost-effective delivery of programmes. In this instance it has signed the principle of mutual recognition, the UN Global Fleet (led by UNHCR and UN Secretariat) and Management Services Hub (led by WFP). In this spirit, UNESCO will join any relevant mutual services and their harmonization based on costs and process review.</p> <p style="text-align: right;">Ongoing</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNESCO actively participates in funding compacts at the country level, and it is willing to enhance its engagement, for example by providing technical expertise in its mandate areas where useful for accessing resources and implementation.</p>

UNESCO's engagement also depends on capacity constraints and mechanisms to engage in countries where UNESCO is not a resident entity.

N/A



UNFPA	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNFPA is fully engaged with the RCOs and the UNCT beyond the design stage of the programming document, through to its implementation. In line with the UN80 vision, UNFPA advances full transparency and alignment in country-level activities, ensuring that workplans, resource mobilization plans, and results frameworks contribute directly to a more coherent, data-driven, and impact-focused UNCT.</p> <p>Note: Going beyond the current sharing of work plan activities and budgets during the joint work planning process, UNFPA would be happy to share its resource mobilization and partnership plan and the annual integrated results and resources plan with the RCO for compilation with work plans of other agencies.</p> <p style="text-align: right;">Continuous – 01/2026 onwards</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>Continue engaging in the revision of the new Management Accountability Framework (MAF) to identify clear incentives and mechanisms that enhance accountability, foster meaningful participation in UNCT configuration, and advance system-wide coherence. UNFPA will align its internal measures with UN80’s vision for a high-performing, integrated UNCT, ensuring incentives at all levels drive joint delivery and measurable system-wide results.</p>

This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Q4 2025 (in line with DCO's timeline)

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Accepted

The new Strategic Plan (2026-29) ensures the robust integration of UNDS reform priorities, with a strong focus on leveraging UNFPA's comparative advantages to advance joint results and collective outcomes.

UN coherence and UNDS Reform ambitions are translated through the development of country programme documents, fully aligned with cooperation frameworks, reinforcing joint planning, mutual accountability, and integrated delivery.

Note: The new SP integrates key priorities of the 2024 QCPR. However, full integration of the QCPR monitoring framework into the upcoming SP. Integrated Results and Resources Framework—scheduled for approval in August—remains a challenge, given that the framework is still under development.

Q3 2025: Next SP cycle (2026-2029)

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNFPA will review existing performance management indicators to ensure that reform-related accountabilities and system-wide metrics are integrated across all levels, in line with the forthcoming revised Management Accountability Framework and the overall UN reform and UN80 agenda.</p> <p style="text-align: right;">Q2 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Continue to ensure compliance with the MAF provisions reinforcing UN80's principle of collective leadership at country level, including through:</p> <ul style="list-style-type: none"> • A mandatory performance appraisal output related to UNCT work for all UNFPA country representatives and Heads of Offices; • The active involvement of Regional Directors in RC onboarding and performance appraisals; • Regular coordination among Regional Directors, RCs, and DCO; and • Participation in joint performance assessments. <p style="text-align: right;">Continuous</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <p>(i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers</p>	<p style="text-align: right;">Accepted</p> <p>Continue to co-lead the UNSDG Business Innovations Group (BIG) and actively advance the UN80 and HLCM efficiency agenda by driving system-wide efficiencies through the development, scaling, and interoperability of global shared services. Maintain and expand UNFPA's leadership role as a high-usage, anchor client of global shared services, including those provided by UNDP and UN Fleet, by continuing to be an early adopter of innovative service offerings that deliver measurable efficiency gains across the UN system. UNFPA is also prepared to outsource additional administrative and operational services where this</p>

<p>for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>demonstrably enhances efficiency, interoperability, and value for money. Promote and institutionalize the full application of mutual recognition principles across UNFPA operations, building on the organization’s recognition in the recent JIU report as a leading example of effective implementation, and contributing to UN80’s vision of a more coherent, agile, and cost-effective UN development system.</p> <p style="text-align: right;">Continuous</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNFPA is implementing the new Funding Compact at global and country levels, with a strong focus on mobilizing more core resources, strengthening transparency, predictability, flexibility, and accountability for collective results to advance coherent financing solutions that accelerate SDG progress.</p> <p>Support DCO and RCOs in organizing country-level dialogues between UNCTs and in-country donors to accelerate progress on the implementation of Funding Compact commitments for more future-fit country delivery.</p> <p>Continue to encourage COs to advocate for the highest degree of flexible funding in their discussions with donors, such as fully flexible CPD funding, as well as engaging with the UNCT around securing quality, pooled funding.</p> <p style="text-align: right;">Continuous – 01/2026 onwards</p>



UNHCR	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNHCR is committed to transparency and operational coordination at the country level and already contributes to joint planning processes and Inter-Agency collaboration through the UN Country Teams and the Cooperation Framework. UNHCR, through its specific protection and solutions mandate for refugees, stateless persons, and other forcibly displaced populations, plays a role in providing protection and life-saving humanitarian assistance and enabling sustainable responses to people affected by forced displacement. In line with operational realities, UNHCR shares relevant programming information with Resident Coordinators and UNCT to support joint mapping of activities, to enhance synergies and avoid duplication.</p> <p>UNHCR agrees to explore proposals and options that could maximize synergies, reduce duplication, and strengthen substantives alignment.</p> <p>These options should consider UNHCR’s mandate, its current specific governance procedures (Global Annual Programme budget approved each year in October for the following year by the Member States of its Executive Committee) and the need to maintain the necessary level of operational flexibility given the fast-moving and protection-sensitive humanitarian contexts, in which it often operates.</p>

	<p>UNHCR does and will actively engage with further development of the UN cooperation framework guidance and other tools to facilitate mutual transparency, respecting the humanitarian principles. It will continue to provide relevant information that contributes to collective understanding and action. This engagement is also part of UNHCR's broader commitment to sustainable responses, including its efforts to support host communities and strengthen national systems wherever possible.</p> <p>Similarly, UNHCR welcomes the opportunity to share updates about its resource mobilization priorities and results and would simply request that such information exchanges be light on process.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>As an active member of UNCTs at the country level, UNHCR is committed to aligning the organization with the ambitions of a new generation of UNCTs, in line with the UN80 review. Engagement with the UNCT and the Resident Coordinator system is already embedded within UNHCR's leadership responsibilities, while recognizing that UNHCR's distinct mandate, operational model, and governing structures require flexibility to fulfill its humanitarian responsibilities. Accountability for joint work must therefore respect the differentiated roles, priorities, and operational principles of agencies across the UN system.</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Partially Accepted

UNHCR supports the objective of aligning entity-specific planning with system-wide efforts to deliver joint results through the Cooperation Frameworks. UNHCR's Strategic Directions and Global Results Frameworks already reflect this integrated approach, including through the implementation of the Global Compact on Refugees. UNHCR has worked with Member States and other key stakeholders to shape what is called today the sustainable response approach. This approach systematically aligns humanitarian action with nationally led strategies that promote inclusion and self-reliance from the outset, which in turn drive solutions to forced displacement. It also fosters close collaboration among humanitarian, development, peace, and private-sector actors, integrating immediate responses with longer-term national economic and development priorities. As an active participant in UNCTs and a partner in UN development efforts, UNHCR is committed to demonstrate system-wide performance towards such collective results, through inclusion of refugees, stateless and other types of forcibly displaced people in national systems, support to host communities, and efforts to reduce vulnerability and dependence on humanitarian assistance, following the principle of no one is left behind. These contributions are reflected in joint programming and Cooperation Framework implementation, where relevant.

At the same time, UNHCR's mandate, operational model, and governing structures are specific and while UNHCR continues its efforts to align its planning and reporting to the Cooperation Framework, at times, it must retain its ability to respond independently and flexibly in line with its mandated and humanitarian responsibilities. Accountability for joint work must, therefore, respect the differentiated roles, priorities, and operational principles of agencies within the UN system.

	<p>UNHCR agrees to work with UN partners to propose options aiming at a clearer articulation of how its work contributes to the Cooperation Framework and SDG frameworks, where it complements its ability to protect and assist displaced populations effectively. Ongoing Q4 2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNHCR remains fully aligned with the reform goals and is committed to ensuring that performance management systems actively reflect these priorities where relevant. Within the organization’s overarching accountability for results framework, the level of granularity in performance reviews is delegated to managers and teams to enable meaningful, context-specific assessments that reflect operational realities and avoid highlighting all corporate priorities in every appraisal. To address the recommendation, UNHCR will strengthen UNSDG-related leadership responsibilities in the 2026 review of standard job descriptions of country Representative roles. In addition, targeted guidance will be provided during both the objective-setting and review phases of the performance cycle to embed reform priorities in annual performance planning where relevant.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNHCR is an active member of the UNCT at country-level, and engagement with the UNCT and Resident Coordinator system is already embedded within leadership responsibilities. Based on prior good practice, UNHCR will work to standardize seeking feedback from the Resident Coordinator and other United Nations colleagues. UNHCR will provide guidance starting with the 2025 annual performance review and enhance internal communications to reinforce UNHCR’s commitment to incorporating Resident Coordinator feedback in Country Representative</p>

	<p>appraisals while enabling the collection of peer input in line with existing performance management system capabilities.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNHCR accepts this recommendation and welcomes the UNSDG’s commitment to intensifying efforts through the Business Innovations Group (BIG) to harmonize services and eliminate institutional barriers to collaboration. We recognize the importance of fostering an enabling environment for more agile and cohesive UN Country Teams, and we are actively contributing to this agenda. UNHCR has already taken steps to embed the principle of mutual recognition within its internal policy and guidance frameworks. We are committed to further operationalizing this principle in alignment with the recommendations of the 2024 Joint Inspection Unit report. In doing so, we emphasize the value of leveraging validated processes across agencies, such as in procurement, recruitment, and administration, to reduce duplication and enhance efficiency at the country level. At the same time, UNHCR notes that the proposed timeline (Q3 2025 – Q4 2026) may be ambitious. In our case, policy and procedural reviews follow a five-year cycle, which may necessitate incremental adjustments through to 2029. We therefore suggest that implementation efforts be aligned with existing regulatory review cycles across agencies. Finally, UNHCR encourages the use of less prescriptive formats - such as operational guidelines - to support practical implementation and overcome context-specific challenges. These tools can complement formal policy changes and help accelerate uptake across diverse operational settings</p> <p style="text-align: right;">Q4 2029</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UNHCR accepts this sub-recommendation and welcomes the UNSDG's commitment to intensifying efforts to accelerate progress on Funding Compact commitments at country level.

UNHCR has already taken steps to enhance joint resource mobilization and contribute towards SDG results including through supporting coordination of the UN development activities. Some 47 multistakeholder pledges were made at last the Global Refugee Forum in 2023. They not only aim to galvanize political commitment and advocacy but also mobilize and facilitate necessary support for coherent humanitarian and development responses. To take this commitment forward, UNHCR has developed a sustainable responses approach to forced displacement and statelessness.

The GRF progress review in December 2025 will offer a crucial opportunity to show progress and to renew commitments, deepen partnerships, and scale up impactful and sustainable responses. Member States and stakeholders will be encouraged to reflect on emerging practices, gaps, and trends. The Global Compact on Refugees Indicator Report 2025, launching in November 2025, will provide a comprehensive analysis of progress, challenges, and impact in supporting refugees and host communities. The report's lessons can meaningfully inform the policies of host and donor countries and discussions and help further accelerate on UNHCR's Funding Compact commitments at country level.

N/A



UNICEF	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p>UNICEF partially accepts this recommendation.</p> <p>UNICEF supports real-time transparency through aligned programming timelines and joint work planning with the RC and UNCT and agrees with the recommendation to “share their current workplans, or equivalent documents.” In practice, UNICEF already provides the UNCT with relevant programming information and updates. UNICEF CPDs are systematically designed in parallel to, and aligned with, UNSDCF’s. Interventions and outputs relevant to other agencies are also discussed at the UNCT or bilaterally as necessary. UNICEF partially agrees with the recommendation to “share resource mobilisation plans.” Currently, UNICEF already updates the UNCT—and vice versa—on initiatives and opportunities relevant to other agencies in the context of the UNSDCF and provides the RCO with updates on funding gaps as part of the UNSDCF’s annual review. At the same time, the effectiveness of this recommendation depends on all agencies committing to sharing the same information in a timely and coordinated manner:</p> <p>If unevenly applied, it can lead to further competition and potentially cause harm to relationships within the UNCT.</p>

	<p>While the importance of coordination and transparency is fully recognized, without a clearly defined purpose on how such submissions would enhance collective UNCT results, this could become yet another bureaucratic layer without meaningful impact. This is a risk especially given the evaluation’s emphasis on removing processes and administrative steps that do not contribute meaningfully to delivery. A blanket requirement to submit documents may also have unintended consequences, especially if perceived as increased oversight or ‘policing’, potentially impacting trust and open collaboration rather than fostering them. The value proposition of submitting entities’ entire workplans and resource mobilization plans beyond the current practice is not fully articulated in the evaluation report. It also assumes that RCO has the capacity to regularly collate these documents, which will span hundreds of pages, and analyze the information to produce a mapping – which may not always be the case in practice. UNICEF supports joint resource mobilization effort to accompany the new joint work plans that are to be more focused and operational, as mentioned in sub-recommendation 1.1 point iii.</p> <p style="text-align: right;">2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning</p>	<p style="text-align: right;">Accepted</p> <p>UNICEF accepts this recommendation. Dual accountability is embedded in the MAF and will continue to guide the relationship between entities’ heads and resident coordinators. including through performance appraisals. For example, in accordance with the MAF, UNICEF continues to request that regional directors actively seek feedback from resident coordinators, based on the UNCT-related indicator, of its country office representative’s performance appraisals, and that UNICEF representatives continue to provide feedback for resident coordinators’ appraisals. UNICEF also encourages its regional directors to discuss the profile of a representative whenever a post becomes vacant. At HQ,</p>

reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

senior leaders continue to engage directly with incoming resident coordinators through dedicated bilateral briefings in New York, and it actively contributes to resident coordinator retreats and orientation sessions, helping to strengthen mutual understanding and collaboration from the outset of each resident coordinator's tenure.

2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Accepted

UNICEF accepts this recommendation. Its Strategic Plan, 2026–2029 is closely aligned with the UN development system reform, aiming to enhance coherence, efficiency, and impact in achieving child-related Sustainable Development Goals (SDGs) by 2030. It emphasizes:

Strategic Alignment: the Strategic Plan, 2026–2029 has a tailored, context-sensitive approach that strengthens collaboration with governments, UN agencies, civil society, and the private sector, reflecting UNICEF's commitment to reform through agility, partnerships, and country-level differentiation. **Integrated Results Framework:** the Strategic Plan, 2026–2029 has a streamlined focus on high-impact, measurable priorities aligned with SDG targets, supported by improved data use and digital innovation for evidence-based decision-making and shared UN accountability on Data Management Systems. **Business Model Transformation:** the Strategic Plan, 2026–2029 facilitates the adoption of innovative financing and aims to help in processes that increase UNICEF's organizational efficiency. It also provides the basis for expanding joint programming and pooled funding, in line with UN reform principles, as mechanisms to design and implement programmes.

National systems strengthening: As UNICEF focuses on system strengthening at the national level, enhancing the capabilities, efficiency,

	<p>and effectiveness of national systems.; this is an opportunity to influence other agencies to support a system strengthening approach.</p> <p>Governance and Accountability: the Strategic Plan, 2026–2029 was developed in consultations with Member States and stakeholders to ensure transparency and alignment with UN-wide principles, reinforcing UNICEF’s role in delivering collective results through UNSDCF’s and UNCT coordination.</p> <p style="text-align: right;">2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNICEF accepts this recommendation. Reform-related accountabilities are embedded in the MAF and continue to guide the relationship between entity heads, UNCT members and Resident Coordinators, including through performance appraisals. UNICEF Country Representatives are required to actively participate in UN coordination mechanisms at both regional and country levels. This is reflected in their job descriptions and reinforced by a mandatory performance indicator assessing their contributions to UNCT functioning through planning, implementation, resource mobilization, advocacy, monitoring, and joint results; Cooperation Frameworks and joint UN system action plans; Regional coordination mechanisms. Performance indicators include: Number of Cooperation Framework results groups with active UNICEF participation, Number of interagency groups chaired by UNICEF, Initiatives led by UNICEF to advance joint UNCT results, Time served as RC a.i., Resources and gaps identified through the UNSDCF common budgetary framework, Annual contributions to UNCT results reporting, Participation in self- and peer assessments. RCs play a formal role in performance assessments of UNICEF Representatives by providing input on UNCT-related indicators in entity-specific appraisal tools. 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNICEF partially accepts this recommendation. On performance appraisal, UNICEF fully agrees, and this is indeed already applied in UNICEF. UNICEF country representative performance appraisal includes the RC inputs and feedback. While we noticed that implementation is not always consistent, we started putting in place an approach to improve that. On 360-degree appraisal, we partially agree. While all staff can already seek feedback from external partners, including United Nations colleagues, it should only be institutionalized (i.e. mandatory) for all heads of offices (country representatives).</p> <p style="text-align: right;">2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNICEF accepts this recommendation. UNICEF reaffirms its commitment to driving efficiency and collaboration across the UN development system. This will support the further strengthening of harmonization of services and common back-office operations. This recommendation offers also an opportunity for improvement in relation to HACT and procurement services at the country level as part of the overall Business Operations Strategy (BOS). However, it is important that some of the main challenges are addressed moving forward including uneven commitment, capacity and engagement among agencies and bureaucratic and time-consuming processes. UNICEF actively participates in the Business Innovation Group of the UNSDG. UNICEF currently offers services to ITU and, in the context of the most recent reforms, has confirmed its willingness to expand its offering of global shared services to other interested agencies. As a long-standing leader in operational innovation, UNICEF will continue to champion the harmonization of services and systems across key functional areas. Success will depend on clear accountabilities and measurable outcomes. Defining ownership and tracking efficiency gains are</p>

essential to removing barriers and enabling a more agile, integrated UNCT environment by Q4 2026. UN80 builds on UN2.0. UNICEF cooperates with the UN system on digital transformation, data, innovation, foresight, and behavioural sciences. Under the UN80 banner, UNICEF is working with WFP, UNHCR and IOM on an interagency data and technology framework for interoperable beneficiary-centered assistance. This UN80 initiative presents a key opportunity to pivot towards people-centered planning, by aligning UN agencies' structures and services around the priorities of those in need and enabling joint assistance delivery. UN80 and UNSDG could be used as a mechanism to encourage continuous cooperation in global technical standards and legal frameworks for interoperability among UN entities.

In the context of the HLCM-led far-reaching efficiency initiatives to streamline UN operations, UNICEF co-leads 4 streams related to finance, procurement and shared services, and participates in 8 additional initiatives led by other UN agencies. Building on the HLCM context, the UN Digital and Technology Network (DTN) reports to the HLCM. DTN is the inter-agency mechanism for the promotion of cooperation and collaboration on digital and technology related matters. UNICEF's ICTD is an active collaborator and co-leads 4 of the DTN communities of practice (digital dexterity, cybersecurity, ERP and CRM). DTN members are UNSDG member entities. UNICEF's OSEB is an observer member of the HLCM efficiency initiative for a UN common mechanism for policy and technical solutions for AI-powered language services. In the area of Supply Chains, UNICEF – as the largest end-to-end supply chain agency in the UN system - has significant collaborations with other UNSDG member entities. In regard to support for Common Back Offices at country level, UNICEF has developed a standardized case management tool to enable efficient management of the full spectrum of essential CBO services in UNCT's where it is a lead agency for CBO services.

	<p>Additionally, UNICEF will support other agencies that may need a similar tool for use in other countries.</p> <p style="text-align: right;">2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNICEF accepts this recommendation. UNICEF has a dedicated intranet site on the Funding Compact and dedicated training material. UNICEF consistently references the Funding Compact externally and asks Member States to meet their obligations.</p> <p style="text-align: right;">2026</p>



UNIDO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNIDO, where available and per its policies and guidelines, through its single programming modality - the Programme for Country Partnership (PCP) - shares the country programming documents with the UNRC. UNIDO’s country programming documents and activities are aligned with the nationally agreed and owned UNSDCFs and include priorities, as well as resource mobilization objectives and prospects. UNIDO also has other equivalent instruments such as bilateral strategic cooperation frameworks with countries which make reference to the UNSDCF. Going forward, UNIDO will continue the approach.</p> <p style="text-align: right;">Continuous</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UNIDO has included the goals and ambitions of the UNDS reform in its strategic frameworks, (e.g.: Medium-Term Programme Framework 2026-2029) as well as operational ones (e.g. Country programming policies, Terms of Reference of UNIDO Field Offices, UNIDO Representatives’ Compact).</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Continuous</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>The UNIDO-wide field reform process initiated in 2022 took into consideration the UNDS reform as one of the fundamental strategic elements informing its design. Field Offices are UNIDO’s direct link to the realities of industrial development in partner countries and are key for a development-demand driven UNIDO business model. Their engagement within UNDS is important, hence the organization has made efforts to ensure its alignment such as in UNSDCF-related processes. This is duly reflected in UNIDO’s Medium-Term Programme Framework (MTPF) 2026-2029, guided by the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) and aligned to the UNDS reform ambitions and confirms the role of the organization’s field network in providing industry-related contributions to the UNSDCFs and the Common Country Assessments. Through country-level programming, such as via policies and guidelines on its Programme for Country Partnership (PCP) – UNIDO, through its field offices, builds on its engagement in UN-wide programming instruments and processes.</p> <p style="text-align: right;">Continuous</p>

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNIDO is currently reviewing its performance management policy. Amongst the areas under consideration are (re)defining leadership objectives and related indicators. Where relevant, this could cater for reform related accountabilities and indicators. UNIDO’s Director General is not subject to UNIDO’s performance management policy.</p> <p style="text-align: right;">Continuous</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNIDO (Country) Representatives undergo a performance management process. This is supported by the field representative compact. The main elements of the compact reflect the enhanced contributions of field representatives to the technical cooperation cycle, funds mobilization, communication and strategic engagement with the UNCT. In the 2025 review of performance management, UNIDO will seek to provide a mechanism by which inputs of the RC may be sought, reflecting that UNIDO (Country) Representatives are providing inputs to the performance of RCs. UNIDO is not at this time considering the introduction of 360 feedback to its performance management process, this will instead be used as part of leadership/Management development programmes.</p> <p style="text-align: right;">Continuous</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p>	<p style="text-align: right;">Accepted</p> <p>UNIDO is continuously assessing its engagement in the context of the UN efficiency agenda. Depending on the operational and financial impact, programmatic gains and volume of operations on the ground, UNIDO continues to consider opportunities of UN efficiency and business operations initiatives, to complement the efficiency and business process improvements which UNIDO itself will continue to implement.</p>

<p>(i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>UNIDO has signed the Mutual Recognition Statement and has provided its response to recommendations made by the Joint Inspection Unit. Currently, 58% of UNIDO offices are part of a UN Common Premise. UNIDO has joined the CBO in three locations (Kenya, Viet Nam, Tanzania).</p> <p style="text-align: right;">Continuous</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p>UNIDO will evaluate possibilities to develop more effective approaches to accelerate progress at the country level.</p> <p style="text-align: right;">Accepted</p> <p style="text-align: right;">Continuous</p>



UNOCHA	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions. OCHA will therefore not be able to implement the recommendations assigned to individual entities under this evaluation. As it is not an operational development actor, OCHA does not sign Cooperation Frameworks, develop workplans or equivalent documents based on Cooperation Frameworks, nor does it carry out operational interventions towards the achievement of Cooperation Frameworks objectives. However, OCHA remains fully committed to furthering humanitarian-development collaboration and complementarity and will continue to engage in strong partnership with DCO at global level, and RCOs at country-level, to this end. In line with its mandate and accountabilities, OCHA’s engagement in the Cooperation Framework cycle is to: (i) ensure complementarity with the Humanitarian Programme Cycle; (ii) advocate for affected people; and (iii) support development actors to address the root causes of humanitarian need and support and sustain essential systems and services that people rely upon (e.g. social protection, education, health, water and sanitation, etc.).</p> <p style="text-align: right;">N/A</p>

Recommendation 4

UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Not Accepted

OCHA does not engage in operational development activities, its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions. OCHA will therefore not be able to implement the recommendations assigned to individual entities under this evaluation. OCHA does not contribute to the development or implementation of results frameworks and as such does not participate in the UNCT configuration exercises related to the delivery of the UNSDCF. However, OCHA remains fully committed to furthering humanitarian-development collaboration and complementarity and will continue to engage in strong partnership with DCO at global level, and RCOs at country-level, to this end.

N/A

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Not Accepted

OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions. OCHA will therefore not be able to implement the recommendations assigned to individual entities under this evaluation. OCHA does not contribute to the joint work or collective results of the Cooperation Framework, and as such does not partake in the alignment of strategic results frameworks and business models. However, OCHA remains fully committed to furthering humanitarian-development collaboration and complementarity and will continue to engage in strong

	<p>partnership with DCO at global level, and RCOs at country-level, to this end, including with respect to complementary between the Humanitarian Programme Cycle and the Development Programme Cycle.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>OCHA is supportive of this recommendation. However, since OCHA does not engage in operational development activities—and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions—OCHA is not in the position to implement this recommendation. OCHA remains fully committed to complementarity between humanitarian and development action. To that end, OCHA and DCO are working together to improve overall coherence and alignment of performance management processes for RCs in complex settings who are also hatted as Humanitarian Coordinators (HCs), with the aim of improving systemwide support to RC/HCs in complex contexts, while recognizing that the separate and distinct reporting lines and mandated functions of the RC and HC hats should be respected.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions. OCHA is therefore not in the position to implement this recommendation. OCHA, however, remains fully committed to its accountabilities with respect to its humanitarian mandate. To that end, in contexts where an RC is designated Humanitarian Coordinator (HC) by the ERC, there is a dotted reporting line between the OCHA head of</p>

	<p>office and the HC, with respect to OCHA’s humanitarian coordination mandate, in accordance with GA resolution 46/182.</p> <p style="text-align: right;">N/A</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>OCHA does not engage in operational development activities—and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions. However, OCHA will remain supportive and continue the implementation of business operation initiatives, such as the full application of the principle of mutual recognition, BOS, CBO and others in the context of its humanitarian assistance response operations.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>OCHA does not engage in operational development activities, and its participation in the UNSDG is without prejudice to its role and responsibilities under General Assembly resolution 46/182 and related resolutions. OCHA is therefore not in the position to implement this recommendation.</p> <p style="text-align: right;">N/A</p>



UNOCT	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOCT offices with country-level activities to share their current workplans, or equivalent documents, with RCOs, as appropriate, to support the mapping of active interventions at country level, upon request.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>UNOCT offices, where integrated within a UN Country Team and conducting country-level activities, will work closely with the Resident Coordinator, including through joint planning, monitoring, and reporting, to ensure coherence with country-level priorities and collective results, as appropriate.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOCT's field strategy, embedded in its new strategic plan for 2026-2028, will reflect relevant UN development system reform ambitions, including alignment with and contribution to Cooperation Frameworks, where appropriate, and reinforcing accountability for joint outcomes and system-wide performance.</p> <p style="text-align: right;">31/12/2025</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOCT will work to reflect relevant UN development reform-related accountabilities in the performance documents of country-level staff.</p> <p style="text-align: right;">Q4 2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOCT will work to integrate Resident Coordinator feedback into the performance appraisals of field staff based in RCOs, as appropriate. Field staff will also be encouraged to perform 360-degree appraisal, as applicable, to strengthen horizontal accountabilities and collaboration.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOCT will support priority efficiency and business operations initiatives by aligning its country-level operational practices with common services, participating in inter-agency operational working groups, and promoting shared planning to strengthen collaboration within UNCTs.</p> <p style="text-align: right;">Q4 2026</p>

Sub-recommendation 6.3

UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.

Timeline: from Q1 2026

Accepted

UNOCT, as chair of the Resource Mobilization, Monitoring and Evaluation Working Group of the UN Global Counter-Terrorism Coordination Compact, will invite the Development Coordination Office to join its work and explore joint resource mobilization opportunities through the Counter-Terrorism Compact framework.

Q4 2026



UNODC	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNODC field offices to share programmes and workplans with UNRCOs.</p> <p style="text-align: right;">31/03/2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>As a Secretariat office, UNODC will follow the lead of DCO and DMSPC on this recommendation.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">31/03/2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>UNODC will align its new corporate strategy (2026-2030) to integrate development system reform ambitions to the extent possible as well as establish complementarity between global strategies and local contexts.</p> <p style="text-align: right;">31/03/2026</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNODC field representatives and heads of programme offices already include goals and success criteria related to UNCT and UN reform. These measures will be further strengthened.</p> <p style="text-align: right;">31/03/2026</p>

<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNODC will continue to participate in MAF-related activities and the reciprocal 360 degree appraisal between RCs and UNODC representatives.</p> <p style="text-align: right;">31/03/2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNODC will contribute to the design and implementation of business efficiency and operational mechanisms developed under the leadership of DCO, DMSPC, and DOS.</p> <p style="text-align: right;">31/03/2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNODC will continue to contribute to the implementation of decisions developed by DCO and DMSPC related to the funding compact, as applicable.</p> <p style="text-align: right;">31/03/2026</p>



UNOPS	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOPS embraces greater mutual transparency around country-level activities and within the UN Country Teams. In that regard, UNOPS accepts this recommendation, noting that the options to be established will require further endorsement by UNSDG Principals. Also, it is to be noted that UNOPS does not have resource mobilization plans due to its demand-driven nature.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Accepted</p> <p>The UNOPS strategic plan, 2026-2029 establishes ambitions and direction for the organization moving forward, including for how UNOPS should collaborate with partners from the UN and with UN Country Teams. Furthermore, UNOPS’ newly adopted Accountability Framework supports the ambition for the new generation of UN Country Teams with a focus on organizational, operational, and individual accountability.</p>

<p>This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p> <p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p style="text-align: right;">Accepted</p> <p>The UNOPS strategic plan, 2026-2029 establishes ambitions and direction for the organization moving forward, including for how UNOPS should collaborate with partners from the UN and with UN Country Teams. Furthermore, UNOPS' newly adopted Accountability Framework supports the ambition for the new generation of UN Country Teams with a focus on organizational, operational, and individual accountability.</p> <p style="text-align: right;">Q4 2025</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>In April 2025, UNOPS introduced the new Accountability Framework that reflects UNOPS' commitment to upholding the highest standards aligned with the UN values and defines clear expectations for performance and alignment to commitments, such as the Sustainable Development Goals.</p> <p>Starting in 2026, the targets from the UNOPS results framework, 2026-2029 will be cascaded through senior-level accountability compacts for results, to reinforce achievement of implementation and management</p>

	<p>targets across the organization’s two pillars - one is responsible for delivery and partnerships, the other for management and policy. Establishment of accountability compacts for results is one of seven key areas identified in the UNOPS strategic plan, 2026-2029 for transformation to scale up and speed up.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>UNOPS’ recently launched ‘People Planning and Performance Philosophy’ further accentuates the need to take into consideration feedback from other sources, as appropriate, in the performance evaluation process. In that regard, supervisors of UNOPS’ UN Country Team members will be expected to solicit feedback from Resident Coordinators and integrate it in the performance assessment of the UNOPS colleague. Additionally, from 2025 onwards, UNOPS will undertake 360 Feedback assessments for all eligible leaders, including UNOPS’ UN Country Team members. The 360 Feedback tool allows to integrate feedback from external parties, including Resident Coordinators and other key United Nations colleagues.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers 	<p style="text-align: right;">Accepted</p> <p>UNOPS fully aligns with the UNSDG’s commitment to remove institutional barriers and foster a more enabling environment for collaboration within UN Country Teams. We support the intensified efforts of the UNSDG Business Innovations Group to harmonize services and systems across HR, procurement, administration, ICT, logistics and finance, and to operationalize the principle of mutual recognition as recommended in JIU/REP/2024/4. Building on our role as a service provider and operational support partner across the UN system, UNOPS will continue to champion integration and interoperability of systems, processes, and contractual arrangements. In line with the Efficiency</p>

<p>for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>Roadmap and flagship initiatives of the Business Operations Strategy, Common Premises, Common Back Office, and Global Shared Services, we will actively develop and promote solutions that enable entities to benefit fully from an integrated and harmonized service delivery model. Looking ahead, UNOPS is committed to leveraging our expertise, infrastructure, and partnerships to accelerate efficiency gains and help create a more agile, collaborative and results-focused UN development system at the country level.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p>UNOPS is committed to the tenets of the Funding Compact, which it aims to achieve through transparent, efficient and cost-effective use of resources, based on fee-for-service with full cost recovery. For the UNOPS strategic plan 2026-2029, the organization seeks to engage in operational collaboration with governments and partners in the UN Country Teams, including for Cooperation Frameworks. In the same vein, UNOPS will also strengthen its approach for effective strategic partnerships, optimizing upstream engagement that results in downstream deployment of practical solutions at scale.</p> <p style="text-align: right;">Accepted</p> <p style="text-align: right;">From Q1 2026</p>



UNRWA	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities' substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Across all five fields of UNRWA operation, (Gaza, Jordan, Lebanon, Syria and the West Bank) the Agency currently shares (through the provision of physical documents and/or dedicated briefings) its annual operational plans with the material Resident Coordinators (RCs) and UNCTs. Following the formulation of 2026 annual operational plans, the UNRWA Department of Planning will request all field offices to share their plans with the RC and UNCTs. UNRWA will continue to coordinate its emergency and flash appeals with country humanitarian response plans, under the authority of Resident Coordinators and Humanitarian Coordinators, through the Humanitarian Cluster System. At present, UNRWA is developing a successor to its Resource Mobilization and Outreach Strategy 2023-25 (ReMOS). On completion, the new strategy will be shared with the material Resident Coordinators and UNCTs.</p> <p style="text-align: right;">Q2 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p>	<p style="text-align: right;">Partially Accepted</p> <p>UNRWA is further reviewing the application of this recommendation but overall agrees with the need to strengthen country-level work with that of UNCTs. UNRWA has developed a position paper on partnerships with the UN system, which has been shared with the UNSDG Office as well as the DCO Regional Director, who has passed this on to all RCs in countries where UNRWA works. Further internal work is underway to</p>

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

strengthen cooperation with UNCTs, including through future work on country-level strategic plans that are more closely linked with overall UNCT planning frameworks. UNRWA to further consider whether its Field Director are to have dual accountability.

Q4 2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

The UNRWA Strategic Plan 2023-28 will be revised by the end of Q4 2025 in light of the significant changes in the operational context that have occurred in the Agency's areas of operation since 2023. Development system reform initiatives will be reflected in the revised Strategic Plan and the link between those system-wide initiatives and UNRWA reform priorities will be clarified in the narrative of the document. In addition, performance against development reform initiatives will be measured through indicators to be incorporated into the common monitoring matrix that will accompany the Strategic Plan. The UNRWA Department of Planning will issue guidance to Agency departments / divisions and field offices in Q1 2026 to ensure the implementation of development reform initiatives are reflected in 2026 annual operational plans. Following submission of draft plans, the Department of Planning will ensure that UN system-wide development reform initiatives are reflected as part of the quality assurance review.

Accepted

Q2 2026

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNRWA will explore and incorporate reform-related accountabilities and system-wide indicators into the annual workplans of its staff. The Agency believes that current priorities, accountabilities and incentives set as part of individual annual workplans do not run counter to UN reform ambitions but will conduct a screening to identify and remove any that do.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>UNRWA will explore options for the incorporation of RC inputs into the performance appraisals of the Directors of UNRWA Affairs in its five fields of operation. The institutionalisation of a 360-degree appraisal system, also incorporating inputs from key UN colleagues external to UNRWA, requires further consideration and consultation with other system entities.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the 	<p style="text-align: right;">Accepted</p> <p>UNRWA will continue to participate in the Business Innovations Group as well as in several working groups on efficiency as part of initiatives initiated through the HLCM.</p>

<p>recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p>Deadlines vary but are aligned with the work of the Business Innovations Group as well as the HLCM workstreams on efficiency.</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>Please note that, while serving as an active member in UNCTs across its fields of operation, the nature of UNRWA’s mandate means that it does not engage in the development of norms and standards at the global, regional and national levels or in the implementation of national development strategies. As such, only 11 of the 33 indicators included in the Funding Compact are applicable to the Agency's interventions. Nonetheless, in Q4 2025, the UNRWA Department of Planning will review the Funding Compact commitments applicable to the Agency and conduct an implementation stock take. Should gaps in the implementation of Funding Compact commitments at the UNRWA field-level be identified, the Department of Planning and the respective field office(s) will develop an action plan to guide remedial actions. These actions will be reflected in field offices’ 2026 annual operational plans.</p> <p style="text-align: right;">Q4 2026</p>

World Food Programme (WFP)



WFP	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>WFP supports synergies, transparency and deduplications at UNCT level, including the recommended RCO mapping of UNCTs. WFP does not support the establishment of new/additional templates/reporting forms that increase the workload of country-level colleagues. WFP agrees to share workplans (Country Strategic Plans and related implementation plans) as well as country/local-level resource mobilization plans with the RC, while keeping RCs informed about the success of regional/global-level fundraising efforts. WFP supports alignment of development assistance elements in WFP CSPs with UNSDCF Outcomes. As such, WFP will update internal guidance to reflect revisions of the UNSDCF guidance and MAF. FYI – WFP’s CSPs encompass both humanitarian- and development elements of its work, aligning with UNSDCFs as well as Humanitarian Response Plans (HRPs) and Refugee Response Plans (RRPs). where they exist. On average, from 60-80% of WFP’s work at country level is characterised as “crisis response”.</p> <p style="text-align: right;">Q1 2026</p>

Recommendation 4

UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.

A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Accepted

WFP supports this recommendation. Ongoing WFP change management efforts are aligned with United Nations General Assembly resolution 72/279 and changes in global and local contexts. WFP has updated the terms of reference for country representatives and regional directors to align to the expectations of the UN reform, including the dual accountability model, and will make further updates as necessary.

Q4 2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

Accepted

WFP has been fully engaged in the UN80 and humanitarian reset processes, contributing solutions for system efficiency and common delivery. WFP's draft strategic plan (scheduled for decision by Executive Board in November 2025) fully reflects these and other development reform processes. Dual-mandated agencies like WFP also align with Humanitarian Response Plans and Refugee Response Plans. Nonetheless WFP will ensure that corporate guidance and support mechanisms are up to date for country-level CSP/CF alignment. WFP will continue to ensure alignment at outcome level while supporting the

	<p>proposed RC mapping of AFP interventions for efficient and streamlined development assistance.</p> <p style="text-align: right;">2026 - 2029</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>WFP supports this recommendation. Country Directors will continue to report to RCs on Cooperation Framework- and UNCT work as integral part of their Terms of Reference. WFP encourages a more strategic, outcome-focused approach to UNCT reporting that complements agency-specific reporting obligations. WFP encourages the UNSDG to include RCs/RCOs accountabilities and performance management as important cornerstone of UNCT efficiency.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>WFP supports this recommendation. WFP Country Directors are already appraised by their respective RCs as formal inputs to WFP performance appraisals. WFP also encourages 360-degree appraisals for RCs in order to enhance RC function quality.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers 	<p style="text-align: right;">Accepted</p> <p>WFP supports this recommendation and will continue its engagement in the Business Innovations Group.</p>

<p>for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>WFP takes note of the UNSDG respective indicators and the need to accelerate progress. WFP also notes that member state fulfilment of their commitments is also vital to meeting the goals of the Compact.</p> <p style="text-align: right;">Q1 2026</p>



WHO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities’ substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>WHO accepts this recommendation. The Organization fully supports greater mutual transparency and alignment of country-level activities, consistent with the principles of the UN Sustainable Development Cooperation Framework (UNSDCF). WHO already shares its country-level workplans and strategic documents like Country Cooperation Strategies (CCS) with the Resident Coordinator (RC) and the UN Country Team (UNCT), and actively contributes to joint planning, implementation, and reporting processes. This approach is also included in guidance for our Country Office operations and for Country Cooperation Strategies. WHO has implemented this approach for over the past 4 years. In line with its commitment to coherence and collaboration, WHO also shares relevant resource mobilization priorities and technical cooperation plans with the UNCT, enabling the Resident Coordinator’s Office (RCO) to support system-wide mapping of activities and identify synergies. WHO remains committed to advancing mutual transparency and will continue to work with UN partners to improve the quality, accessibility, and timeliness of information shared at the country level.</p> <p style="text-align: right;">Q1 2026</p>

<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning. This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.</p> <p><i>Timeline: Immediate/ongoing and by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>WHO does not accept this recommendation as framed, particularly the proposed introduction and enforcement of "dual accountability" for entity heads at the country level. As a specialized agency, established by its Constitution – an international legally binding instrument agreed upon by its Member States, WHO operates consistent with its constitutional mandate and the guidance of its membership. With its own mandate, governance structures, Programme Budget and General Programme of Work; and direct accountability to the Executive Board, World Health Assembly and Regional Committees, WHO operates under a distinct accountability framework which reflects its legal independence and position within the UN system. WHO Representatives represent and act on behalf of the Director-General and Regional Directors, with formal lines of accountability that cannot be redefined externally. While WHO is fully committed to coordinated and coherent UNCT action, the delivery of its normative and technical mandates remain within the exclusive competence of WHO's governing bodies based on the accountability framework established by the Organization itself.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 4.1</p> <p>UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.</p>	<p style="text-align: right;">Not Accepted</p> <p>WHO does not accept this recommendation as currently formulated, particularly the expectation that its global strategic plans, results frameworks, and business model should be "fully aligned" with development system reform ambitions in a way that may compromise the Organization's constitutionally mandated functions, governance structure and decision making by WHO's Member States in the context of WHO's governing bodies. As a specialized agency with its own governing bodies, WHO's strategic plans – including its General Programme of Work (GPW) and Programme Budget – are developed</p>

<p><i>Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)</i></p>	<p>and approved by the World Health Assembly, reflecting global and national health priorities defined by Member States. These frameworks are necessarily distinct from those of UN development entities and must remain grounded in WHO’s normative, technical, and regulatory mandate as decided by WHO’s membership. WHO remains committed to contributing substantively and transparently to collective UN results (including through collaborative work with individual UNCTs), while preserving the integrity of its constitutional mandate and Member State oversight.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Not Accepted</p> <p>WHO does not accept this recommendation as proposed, particularly the requirement to embed system-wide indicators and reform-related accountabilities in individual performance frameworks across all levels, including for the Director-General and other senior officials. As a constitutionally mandated specialized agency, WHO operates under a distinct governance framework with accountability lines to its own governing bodies – notably the Executive Board, World Health Assembly and Regional Committees. Performance management systems, including senior leadership compacts, are designed to reflect WHO-specific strategic objectives, structures, and are governed internally by policies approved through WHO’s oversight mechanisms and/or WHO’s governing bodies, as appropriate. Embedding external or system-wide indicators directly into individual performance assessments – especially without Member State endorsement – may compromise organizational independence and blur formal lines of accountability and undermine WHO’s membership oversight role grounded in WHO’s instruments. Moreover, it is not appropriate to remove internal incentives that support WHO’s core normative and technical mandates in favor of generic system-level goals given that WHO accountabilities</p>

	<p>are based on the expected results and programmes of WHO and not on outside products over which WHO has no control. WHO remains fully engaged in supporting UNDS reform through coordinated planning, delivery, etc., – while ensuring that internal performance systems remain consistent with its legal framework and Member States’ expectations.</p> <p style="text-align: right;">N/A</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>WHO partially accepts this recommendation. The Organization supports efforts to strengthen mutual accountability and promote collaboration within UN Country Teams, including through greater transparency and performance dialogue with the Resident Coordinator (RC), where appropriate. WHO Representatives already participate in mutual accountability frameworks (MAFs) and annual UNCT reviews, which offer space for feedback and joint performance discussions at the country level. However, as a specialized agency with its own staff rules and performance management systems governed by the World Health Assembly and the Executive Board, WHO cannot fully open its performance appraisal processes to external input without prior Member State review and formal policy changes. This is particularly relevant to the appraisal of WHO Representatives and staff under direct accountability to the Director-General and Regional Directors.</p> <p>WHO is open to exploring structured, non-binding feedback mechanisms from RCs and UNCT peers to inform internal reviews and promote horizontal accountability, provided that such approaches remain advisory in nature and respect WHO’s organizational autonomy and legal framework. WHO also supports further discussion at the interagency level on feasible and coherent modalities for 360-degree</p>

	<p>feedback across the UN system, recognizing the need for flexibility based on entity-specific mandates and governance arrangements.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers for collaboration and personnel mobility for a more agile United Nations development system at the country level. (ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4). <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>WHO partially accepts this recommendation. The Organization supports efforts to improve the enabling environment for collaboration within UN Country Teams and remains committed to enhancing operational efficiency and coherence, in line with its constitutional mandate and governance structure as a specialized agency. WHO actively contributes to system-wide efficiency initiatives through its engagement in the UN Business Innovations Group (BIG) and related interagency platforms. It participates in joint activities where they are demonstrably cost-effective, technically relevant, and compatible with WHO’s internal policies. WHO also reports regularly to its governing bodies on efficiency gains, using the methodology coordinated by the UN Sustainable Development Group, and drawing on both country-level and Secretariat-driven efforts. These include time and cost savings as well as broader performance improvements. In relation to sub-point (i), WHO recognizes the need to remove persistent operational barriers and support more agile collaboration, including in areas such as procurement, administration, ICT, and HR. WHO is currently exploring strategic realignment options to improve responsiveness, including the relocation of selected administrative or technical functions to duty stations closer to country needs. However, any reforms that would entail changes to WHO’s staff or financial rules must be submitted for Member State consideration and approval through the Executive Board and the World Health Assembly. On sub-point (ii), WHO supports the principle of mutual recognition and has actively engaged in its operationalization, including through the BIG and the development of interagency standard</p>

	<p>operating procedures. Nevertheless, full application of mutual recognition across the UN system remains constrained by the absence of a shared interpretation, inconsistent regulatory frameworks, and a lack of clear enforcement mechanisms. As a result, WHO cannot commit to embedding mutual recognition into its internal regulatory framework without prior review by the Secretariat and decision by its governing bodies. WHO underscores the need for a flexible, differentiated approach that respects the legal and institutional arrangements of specialized agencies while fostering practical alignment wherever feasible. The Organization will continue to support constructive interagency collaboration and harmonization efforts, provided they do not compromise its normative mandate, fiduciary obligations, or institutional autonomy.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>WHO partially accepts this recommendation. The Organization supports the aim of accelerating progress on Funding Compact commitments at the country level and continues to strengthen its engagement in joint planning, implementation, and reporting under the UNSDCF. However, the nature of WHO’s technical mandate and governance framework as a specialized agency requires a differentiated approach. WHO will continue to support the goals of the Funding Compact and its resource mobilization priorities in a manner that upholds its normative functions, accountability to Member States, and programmatic effectiveness.</p> <p style="text-align: right;">Q2 2026</p>

World Meteorological Organization (WMO)



WMO	Entity-specific response
<p>Sub-recommendation 1.2</p> <p>To maximise synergies, reduce duplication and promote more substantive alignment, the UNSDG should commit to and be accountable for greater mutual transparency in relation to all aspects of country-level activities, including funding streams. All entities with country-level activities should share their current workplans, or equivalent documents, (including resource mobilisation plans) with the Resident Coordinator and UNCT, allowing RCOs to provide the UNCT with a mapping of active interventions. This provides transparency on the extent of entities' substantive alignment in real time and throughout the Cooperation Framework cycle, shifting the focus of accountability from programming documents and the design phase to the implementation phase.</p> <p><i>Timeline: by Q1 2026</i></p>	<p style="text-align: right;">Accepted</p> <p>As WMO does not have country level presence, WMO does not have country level workplans or resource mobilization plans. Where WMO does have country level project plans, the WMO Secretariat will share these with the RCO for their awareness.</p> <p style="text-align: right;">Q1 2026</p>
<p>Recommendation 4</p> <p>UNSDG Principals should introduce and enforce changes within their entities to ensure that accountabilities and incentives at all levels are aligned with the ambitions of a new generation of UNCTs. These should drive greater transparency, mutual accountability and associated behavioural changes, including dual accountability of entity heads, within the UNCT.</p> <p>A combination of measures is needed to strengthen accountability and incentives to encourage entities to better integrate the spirit and the letter of the United Nations development system repositioning.</p>	<p style="text-align: right;">Partially Accepted</p> <p>WMO partially accepts the recommendation, where applicable, recognizing it does not have country level programming, or any staff fully dedicated to country level engagements.</p>

This is based on the recognition that the vision of a new generation of UNCTs cannot be achieved by the actions of UNCT members alone, as acknowledged by the Secretary-General in the 2017 repositioning reports. A renewed focus on robust accountabilities and stronger incentives for a more coherent and agile United Nations development system is required at all levels. This includes at the levels of UNSDG Principals, regional directors and entity heads and staff at country level. To be effective in changing behaviours, measures need to be integrated into existing systems and structures.

Timeline: Immediate/ongoing and by Q4 2026

Q4 2026

Sub-recommendation 4.1

UNSDG entities should ensure that global strategic plans, results frameworks and business models are aligned to fully integrate development system reform ambitions. They should clarify relationships between entity-specific priorities and system-wide performance (including how they will demonstrate substantive alignment with and contribution to Cooperation Frameworks) and create high-level accountability for joint work and collective results.

Timeline: Ongoing, to be initiated within the upcoming strategic planning cycle (for example, 2026-2029 strategic plans for the United Nations Funds and Programmes)

The WMO Strategic Planning cycle is a member-led activity, in which all WMO Members and Governing bodies participate. It is built on the results-based management concept and has three interlinked components a) Strategic Plan, b) Operating Plan, c) Results based budget. The WMO Secretariat accepts sub-recommendation 4.1 and will highlight the development system reform ambitions to its members for their consideration through the upcoming planning cycle process, noting also the outcomes of the pending review by the Joint Inspection Unit on UN System Strategic Planning. In addition, the recommendation has already partially been implemented for the Early Warnings for All Initiative. A stand-alone, system-wide theory of change has been produced, while clearly delineating the responsibilities and expected results of each implementing entity.

Accepted

Ongoing

<p>Sub-recommendation 4.2</p> <p>UNSDG entities should embed reform-related accountabilities and system-wide indicators in performance management systems at all levels (i.e. including senior leadership compacts at executive head level, as well as regional and country-level staff) and remove accountabilities/incentives that run counter to reform ambitions.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>The WMO Secretariat accepts sub-recommendation 4.2 with the caveat that WMO does not have country-level presence. Staff located outside of headquarters are in WMO's regional offices and perform responsibilities related to the WMO Regions rather than specific countries. WMO will start a process to identify useful reform-related indicators to be integrated in performance planning and performance management.</p> <p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 4.3</p> <p>At the country-level, UNSDG entities should fully and systemically open UNCT member performance appraisal processes to input by the Resident Coordinator. More broadly, all UNSDG entities should institutionalise 360-degree appraisal for all staff to seek inputs from key United Nations colleagues to strengthen mutual/horizontal accountabilities and promote collaboration.</p> <p><i>Timeline: by Q4 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>The WMO Secretariat supports the approach in principle but has not been able to fully assess the means by which this recommendation could be implemented yet. WMO's Regional Office staff, who participate in the UNCT in their location, have regional responsibilities. An evaluation by the UNRC in one specific country of the work these colleagues are performing for the entire region would not encompass their work and would not be thus appropriate. Where applicable, WMO will include feedback received from UN counterparts in the annual performance review of staff. At the country level, WMO will join efforts of other entities to exchange performance feedback.</p> <p style="text-align: right;">Q4 2026</p>
<p>Recommendation 5</p> <p>The UNSDG and its member entities should address priority efficiency and business operations initiatives to improve the enabling environment for collaboration within UNCTs and remove persistent institutional barriers and disincentives.</p> <p>Further integration and harmonisation of services is required across functional areas including HR, procurement, administration, ICT, logistics and finance, as well as harmonisation (or interoperability) of systems that support planning, implementation, management, monitoring and reporting, taking into consideration the following:</p> <ul style="list-style-type: none"> (i) The UNSDG Business Innovations Group should identify and drive uptake of priority measures to remove persistent barriers 	<p style="text-align: right;">Accepted</p> <p>WMO accepts the recommendation and is continuing to support activities of the HLCM, including through the UN80 Specialized Agency cluster, on increasing efficiencies and shared services across functional areas.</p>

<p>for collaboration and personnel mobility for a more agile United Nations development system at the country level.</p> <p>(ii) Full application of the principle of mutual recognition within the United Nations system through the implementation of the recommendations made by the Joint Inspection Unit (JIU/REP/2024/4).</p> <p><i>Timeline: Q3 2025 - Q4 2026</i></p>	<p style="text-align: right;">Q4 2026</p>
<p>Sub-recommendation 6.3</p> <p>UNSDG entities should develop more effective approaches to accelerate progress on Funding Compact commitments at the country level.</p> <p><i>Timeline: from Q1 2026</i></p>	<p style="text-align: right;">Partially Accepted</p> <p>As WMO does not have country offices and has limited Regional Offices, it does not have country level work plans or resource mobilization plans. Therefore, WMO does not monitor or report on WMO's contribution towards country level SDG results. WMO's regional organization, including the Regional Associations of Members, is an integral component of the planning process, ensuring Members' priorities and needs are reflected in both the strategic and operational planning which is based upon WMO's strategic priorities and programme views. All strategic objectives are further linked to the implementation of one or more SDGs. WMO has undertaken several actions to support the achievement of the commitments outlined in the funding compact, including ensuring transparency of funding needs, budgets and expenditures against WMO strategic priorities, and reporting to governing bodies on the achievement of efficiencies, although this generally is at the regional and global level. WMO is considering ways to accelerate a whole of UN approach to the development planning cycle through enhanced consideration of the UN Development System reforms through the future work of the WMO Executive Council Capacity Development Panel which provides guidance on capacity development activities across WMO and development partners and strengthened assistance to the weather and climate services in developing countries.</p> <p style="text-align: right;">Q1 2026</p>