The United Nations System-Wide Strategic Document (SWSD) to support the implementation of the 2030 Agenda for Sustainable Development

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A System Wide Strategic Document for an Enhanced Support to the 2030 Agenda

The 2030 Agenda for Sustainable Development (the 2030 Agenda) and the Sustainable Development Goals (SDGs) present a historical opportunity for the world to embark on a path of prosperity, sustainability and peace for all.

Under the current trajectory, however, the SDGs will not be met everywhere, for everyone. Their ambition, universality, interconnectedness and urgency call for a reinvigorated multilateral response.

The global development ecosystem is complex and varied. The United Nations development system (UNDS), like all development actors, must enhance its response to the paradigm shift ushered in by the 2030 Agenda.

Within the broad ecosystem of development partners, however, the UNDS holds unique responsibilities due to its universal presence and multilateral nature, its role as custodian and promoter of internationally agreed norms and standards, its unique ability to connect these normative mandates to operational solutions on the ground, the breadth and depth of its experience and expertise and its direct accountability to all Member States.

However, realizing the full potential of the UN’s multilateral strengths and development mandates remain a challenge.

Gaps in capacities and coverage must be bridged and overlaps need to be managed as they would otherwise continue to undermine the relevance, effectiveness and efficiency of the UNDS response.

To effectively position the UNDS in support of Member States’ implementation of the 2030 Agenda and the Sustainable Development Goals, the 21 December 2016 Quadrennial Comprehensive Policy Review (QCPR) made two key requests of the Secretary-General and the Heads of entities of the UN development system: to:

1. conduct “a system-wide outline of present functions ...and existing capacities ... with a view to identifying gaps and overlaps in coverage and providing recommendations for addressing them ...”\(^1\); and
2. prepare “a system-wide strategic document translating those recommendations into concrete actions ... in order to improve [the United Nations development system] collective support to the implementation of the 2030 Agenda for Sustainable Development, as well as options for aligning funding modalities with the functions of the United Nations development system, to be reflected in the new strategic plans and similar planning documents of its entities”\(^2\).

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\(^1\) A/RES/71/243, Para. 19.

\(^2\) A/RES/71/243, Para. 20.
With respect to the first request, the recommendations emerging out of the System-wide outline of the functions and capacities of the UN Development System (the ‘Functions and Capacities Review’) identified gaps and overlaps in UN coverage of specific Sustainable Development Goals (SDGs) as well as gaps in UN “capacity and functions”.

The review pointed to the need to better address overlaps in our work, gaps in SDG coverage, to make more investments in strengthening and scaling up the capacities related to providing integrated policy advice, data collection and analysis as well more investments in the UNDS’ expertise in leveraging financing and partnerships for the achievement of the SDGs. The current “whole-of-system” offer needs to be strengthened and be more cohesive and integrated at the country level.

One of the key recommendations also included the upscaling of investments in gender equality and women’s empowerment, a cross cutting-system wide priority that is underserved currently. The outline also identified the need to improve and harmonize internal data collection mechanisms to produce comparable, disaggregated system-wide data, that better captures the system’s collective investment in the SDGs, by function and capacity and results achieved. At the same time the outline pointed to the need for better incentivizing collective action and moving to funding channels that promote collective outcomes, such as pooled funding.

These recommendations inform the orientation of this document, which responds to the second request of the QCPR to strengthen UNDS support to member states by articulating, in a system-wide strategic document, concrete responses to the identified gaps and overlaps.

As such, the SWSD:

- **Articulates the collective identity, comparative advantages and transformative ambition** of the UNDS, based on the principles and approaches that define the UN’ development offer across all SDGs;
- **Defines the UNDS’s approach to addressing gaps and overlaps in its response to the 2030 Agenda;** and,
- **Commits the UNDS to a more demand driven, integrated, and coordinated response** to enhance the quality of its support to the 2030 Agenda and its transformative ambition in line with the QCPR request.

In doing so, the SWSD draws the substantive connections between the various strands of UNDS reform, including the review of regional, country level capacities and system wide evaluations, and how they each contribute to addressing gaps and overlaps.

The SWSD is a **UNDS instrument that sets its strategic intent** at the global, regional and country level to best support member states in achieving their nationally defined priorities, with the 2030 Agenda at the center, and ensure that no one is left behind in our collective efforts to reach the SDGs.

It guides UN global, regional, and country level development plans, programmes and operations, through the articulation of common integrating approaches to be reflected in each UN Sustainable Development Cooperation Framework (‘Cooperation Framework’).
It does not aim at listing development mandates or at providing an exhaustive picture of all individual interventions in support of the 2030 Agenda. Nor is it an operational plan.

Finally, the SWSD does not introduce new reform elements. Rather, it articulates how these reform elements are being designed and implemented in a coherent manner to enhance the UN’s comparative advantages and strengthen its development offer.
The UNDS’ development offer is based on its comparative advantages, grounded in the UN Charter. These comparative advantages are:

- The *universality of its support*, provided to all countries and territories, including before, during and after a crisis, and for all people, especially those further behind;
- Its *multidimensional expertise*, which addresses the unified nature of the 2030 Agenda;
- Its role as *custodian and provider of support for the implementation of global and regional norms, and internationally agreed standards and frameworks*, which are essential in ensuring that SDG achievements are sustainable and equitable;
- Its unique *convening power* for a wide range of actors to share experiences, learn from one another, and design collective solutions to global, regional and national SDG challenges; and,
- Its offer of a *wide range of operational capabilities, roles and implementing modalities* that respond to different contexts and needs.

Every day, entities of the UNDS make use of these comparative advantages across the world.

However, the response needs to be tailored and accelerated, and the UNDS’ comparative advantages are not fully optimized.

This is partly due to the type of funding the UNDS is receiving. The Funding Compact recognizes that current imbalances in the funding mix undermine the UNDS’ ability to fully apply its strengths in support of Member States’ national development priorities.

It is also the result of some internal gaps and overlaps, which risk undermining the overall response, and which need to be addressed if the system is to meet the ambition of the 2030 Agenda.
The commitment by the UNDS to address gaps and overlaps is predicated on the following principles. The most important gaps in SDG coverage, UNDS capacities and functions are at the country level, where countries struggle to find solutions to reach their SDG targets. These gaps vary from country to country, and from region to region; the solutions to filling these gaps must be context specific, based on national priorities. A global statement of what the UN will or will not do contradicts the unique value proposition of the UNDS. The UNDS is committed to helping all countries in responding to gaps and to define context-specific solutions.

At times, the UNDS will be able to directly respond to several of these gaps. At other times, it will not. When it is not, it must enable other partners to provide the required support. Overlaps must also be addressed through greater alignment of UNDS mandates and capacities behind the 2030 Agenda. Various elements of the UNDS reform enable this alignment, in particular, the reinvigorated Resident Coordinator system which now provides for a full time, independent and Resident Coordinator empowered to coordinate the system’s capacities for a more effective response to the 2030 Agenda and national plans.

GAPS, OVERLAPS AND UNDS REFORM

The UN’s commitment to address gaps is not met by a single measure. Addressing them will be achieved in many ways, at different levels, and by implementing the various reform tracks beyond individual entity efforts. The SWSD therefore expresses how the consistent, collective implementation of the various components of the reform will help address gaps and overlaps.

For example, at country level, the new Cooperation Framework is designed to help host countries identify gaps in SDG coverage and solutions as to how these gaps can be addressed.

The Cooperation Framework will then articulate a coherent UNCT response, including which gaps it can respond to, which ones other partners are better equipped to fill, directly or in partnership, and a tailored mix of capacities for reduced overlaps.

The MCO review is another example of the UN system examining how to address areas where the UNDS support to several countries and territories needs to be strengthened.

Likewise, with the regional review, which is designed to bring greater coherence and value of our regional support, gaps and overlaps can also be addressed at that level.

Elements of the Management and Accountability Framework (MAF) will also help address overlaps, for example by ensuring greater accountability for alignment behind the Cooperation Framework, and for engaging with host countries with greater cohesiveness.

Finally, higher quality system-wide evaluations will give UNDS management greater visibility on where gaps persist, and where overlaps undermine our response.
In addition, successful management of overlaps should not result in more siloes. Considering the nature of the 2030 Agenda, the UNDS will seek greater links between UNDS entities, rather than greater separation.

In this regard, the unique value of the UNDS is truly realized when the various capacities, advantages and mandates of the UNDS come together, in a manner that delivers integrated and tailored support in line with the values and objectives of the UN Charter.

Overlaps should be managed with the view to better and more efficiently respond to country SDG needs, not as an end in itself. They should also be addressed considering what other actors are doing, lest an inward focus on overlaps generate new gaps in response.

Therefore, **in-depth dialogue with host countries, partnerships, and accountability for results** are the foundations for addressing gaps and overlaps as part of a broader effort to **increase the response to the 2030 Agenda.**
The UNDS’ commitment to addressing gaps and overlaps must be anchored in and derive from a broader reform effort and purpose, one that seeks greater use of the UNDS collective comparative advantages in a development landscape that is evolving rapidly, in each country and region of the world, as well as between and within sectors. Therefore:

**The UNDS response needs to be demand driven and open**

In line with the principle of national ownership, the UNDS will proactively tailor its support and bring together its mandates and expertise behind nationally defined, SDG-focused priorities.

Developed jointly with host countries, the new Cooperation Framework provides the platform for this alignment at country level.

This will be done first through higher quality Common Country Analysis (CCA) which will focus on the opportunities and gaps faced by countries in reaching the SDGs including in their commitments to international norms and standards and the principles of the UN Charter.

On that basis, the Cooperation Framework will then articulate how the UNDS will support the development, implementation, and financing of national priorities in response to SDG gaps. Through this process, the UNDS will identify gaps where and how it can fill these gaps, or when and how other actors are better placed to do so.

In particular, the Cooperation Framework will articulate the mix of capacities that the UNDS will mobilize and bring together from global, regional and country levels to contribute to the system’s response. Each UN entity will then reposition itself accordingly to participate in this collective effort, notably for countries and territories under multi-country office arrangements which will receive better tailored and sustained support.

As such the Cooperation Framework process, from the CCA to the validation of the UNDS priority areas of focus to the design of the right mix of expertise and funding sources, is an essential step in identifying gaps in country coverage and in UNDS responses, and in managing overlaps.

In the same intent, and as committed to in the Funding Compact, the Cooperation Framework will also provide greater clarity on the funding needs, including the types of funding modalities required. This will enable donors to better align their support and drive better UNDS coherence.

Covering gaps and managing overlaps also means that the UNDS must make better use of the range of implementation modalities that it has at its disposal, and tailor them to evolving needs and other actors’ contributions for a more effective overall response.
More specifically, the UNDS commits to examining the roles it plays in each country and prioritizing them as required between any of the following:

- **Provider of data/analytics**, including comprehensive multi-dimensional and gender-responsive analysis to support policy making and strategy development within and across the SDGs;

- **Provider of integrated policy support** for achievement of each SDG, and across SDGs, in line with the overall commitment to leave no one behind, UN Charter values and international norms and standards;

- **Provider of technical assistance**, notably in the areas of national delivery systems, national data management and statistical capacity for SDG policy formulation and tracking, and access to financing at scale in line with the Secretary-General’s financing strategy;³

- **Provider of normative support** to countries to implement commitments under international norms, frameworks and standards, as instrumental for achieving equitable and sustainable development results;

- **Convener, facilitator and enabler of cooperation among stakeholders and action by others** who can fill identified capacity and resource gaps including by strengthening multilateral efforts for country level SDG progress; and,

- **Direct service provider**, with clear strategies for capacity development and knowledge transfer and support to national ownership.

At times, these roles have not kept pace with the evolution of needs. Cooperation Frameworks will articulate how these roles are prioritized as required over time, in response to national ownership/capacity development imperatives, and the role of other partners.

A strong emphasis on the roles required signals a more outward orientation of the UN’s plans and programmes. It is premised on the recognition that achieving the SDGs and ensuring that gaps in the response are adequately filled require multiple actors to work together effectively and coherently. This particularly applies to the number of SDGs that were identified by the outline of functions and capacities as currently underserved and where limited UN capacities exist. In these cases, the Cooperation Framework, as a partnership platform, will clearly identify areas where other actors are in a better position to provide support, and articulate how the UNCT, with regional and global expertise, can enable these actors to operate.

Being more open requires that the UNDS always see itself as part of the overall development ecosystem, be alert to changes in context and evolving needs, supportive of what other actors are doing to achieve the SDGs, and agile to adapt to new modes of collaboration.

Hence, at the global, regional, and country levels, the UNDS will also drive a more open response, whereby it explores, designs and convenes partnerships with domestic and international public, private, and civil society actors that can deliver real impact on the ground.

In this regard, the UNDS will need to intensify its partnership with other multilateral institutions, including the international financial institutions. Only through such efforts can the UNDS support meaningful progress in areas currently underserved by the UNDS, such as responsible consumption and production, clean energy, life below water, urbanization and rural development, the management of new technologies for equitable development or climate change. These partnerships will play an increasing role in crisis affected contexts, building on recent efforts.

The mobilization of effective partnerships that truly meet country needs is now expected of the UNDS leadership at all three levels, regardless of how resources from these partnerships are channeled.

**The UNDS response needs to be integrated**

The integrated nature of the SDGs demands a system wide effort, bringing together the expertise and value of specialized agencies, regional commissions, departments, funds and programmes. The UN’s development offer must therefore reflect contributions and convergence of expertise from its country level, regional and global presence, rather than having these three levels offering support in parallel or in isolation of each other.

This will also be achieved through the Cooperation Framework, the repositioning of regional capacities, intergovernmental processes and technical bodies and the new management and accountability framework. The full implementation of these three components of the UNDS reform will fulfill the commitment, expressed in the Funding Compact, to be more joined up with fewer overlaps, and to better positioned to provide a stronger ‘whole of system’ response.

Through the Cooperation Framework in particular, global, regional and country level expertise can be brought together as one collective response, for a specific SDG or across SDGs, where different UN entities bring distinct value. In this regard, all relevant UN entities will provide expertise for the development of the CCA, regardless of physical location. This will also include, better harnessing internal knowledge and making better use of existing data sets and sources.

A better integrated response also means continuing efforts to make the pillars of the UN system come together even more effectively to support national and regional prevention, resilience and risk reduction efforts, recognizing that transformative development is needed to address the root causes of crises. Specifically, this will mean more joint analysis, and greater focus of efforts towards shared and collective outcomes.
Here as well, the question of overlap is not resolved by greater isolation of UNDS entities, but rather through the identification and operationalization of complementarities.

Supporting an integrated response and in line with General Assembly Resolution 72/279 (para 32), which calls on the United Nations Development Programme (UNDP) to be ‘...the support platform of the UN development system providing an integrator function in support of countries in their efforts to realize the 2030 Agenda’, the UNDS can furthermore rely on UNDP in assisting the RC and UNCT to deliver an integrated and multi-dimensional approach to the SDGs using country platforms as well other tools.

Bringing together the sources of expertise where relevant will also enable the UNDS to offer support that reflects the integrated nature of the 2030 Agenda, at three levels:

- The CCA will identify the gaps, connections, synergies and potential trade-offs between SDGs, considering the social, economic and environmental dimensions of sustainable development, as well as international norms and standards and the principles of the Charter;

- Policy advice will include options for sequencing, convergence and integration of SDG efforts in national policy, budget and integrated financing frameworks, with due consideration given to gender perspectives and those lagging behind; and,

- Support will increasingly be provided through ‘whole of response’ approaches, linking data/evidence to policy options, financing models, partnerships, and implementation solutions to ensure sustainability of responses.

In addition, the UNDS will link country level analysis and programmes to regional dimensions, to make positive use of regional assets and support cooperation on such issues between countries in that particular region - for the achievement of the SDGs. This will be achieved through the establishment of Regional Collaborative Platforms, which bring together capacities from the Regional Commissions and UN agencies, to ensure that the UN’s policy and analytical assets at the regional level are seamlessly connected to operational support to countries, based on country requests in a particular region.

These joined up policy and analytical resources will be better equipped to identify transboundary and regional obstacles to SDG attainment, as well as opportunities for collective action at regional level, notably opportunities for enhanced economic integration. This includes strengthening the space for regional and sub-regional intergovernmental forums as key platforms to engage Member States, UN entities and other stakeholders on issues such as trade, fiscal policies, technology, migration, transnational crime, environmental conservation and climate change to strengthen the implementation of existing international agreements and frameworks and foster cooperation.
Finally, integrated support also means **connecting country level efforts with the global and regional normative and policy agendas**. Hence, the UNDS entities will increase their efforts to:

- Produce and share data and analytics on global and regional trends that affect SDG achievement globally and locally, in line with General Assembly approved indicator frameworks;
- Advocate for equitable SDG progress across the world;
- Ensure continued alignment of their operational work with international norms and standards;
- Build coalitions for SDG financing at scale, including through the Joint Fund for the 2030 Agenda and in line with the Secretary-General’s financing strategy; and,
- Consolidate and share good practice on integrated cross sector solutions at scale.

As such, the global and regional work, including analysis, knowledge and data generation, policy dialogues, normative work, and peer learning processes, supports national level efforts and contributes to strengthen national implementation, whereas national actions inform regional and global processes, contribute to forging regional common positions and are channeled into global forums and processes.

The UN’s efforts in finding and providing integrated solutions across the SDGs, will be underpinned and incentivized by suitable programming and financial instruments. Pooled funds, which are designed to support the transformative change needed to achieve the SDGs and which incentivize the UNDS and its entities towards delivering coherently and collectively on SDG outcomes and common results, will play a much more central role.

**Throughout, the full support for, and implementation of the new RC system by the entire UNDS will drive system-wide efforts to address internal gaps and overlaps.** In particular, when gaps in UN support are identified (notably through the Cooperation Framework design and evaluation process), the UNDS at global and regional level will intensify efforts to mobilize capacities and partners (recognizing that different partners bring different expertise and resources to the table).

**The Management and Accountability Framework (MAF) provides the instrument to ensure that all levels of the UNDS, global regional and country, work in unity of purpose, as a cohesive team.** Together, the MAF, the Regional Collaborative Platforms and the Cooperation Framework, are designed to reduce overlaps that create inefficiencies and undermine UN responses, as well as reducing transaction costs for governments and partners alike.
THE UNDS RESPONSE NEEDS TO BE TRANSFORMATIVE

This repositioning of the UNDS response needs to serve the broader aim of achieving the SDGs. Considering the ambition and the urgency, the UNDS’ offer must reflect a truly, common transformative purpose. The 2030 Agenda requires nothing less.

Hence, across all SDGs, individual and collective UNDS support will reflect three integrating approaches:

First, the support aims at accelerating structural transformations that place countries on an inclusive and equitable sustainable development trajectory, by mitigating, adapting or capitalizing on far-reaching trends such as: growing inequalities, new trade and financial patterns, climate change and environment sustainability, the future of jobs, urbanization, and the impact of new technologies in all spheres of life.

As such, the UNDS support on any SDG or across SDGs will assist countries in developing and implementing SDG policies that are grounded in a thorough understanding of current realities, future scenarios, and risks and responses to long term structural trends, to help them anticipate change and build economies, societies and an environment in which people will thrive in the world of tomorrow. The UNDS will always apply a rigorous gender lens to its support to structural transformations. Opportunities for gender equality and women empowerment pervade all these far-reaching trends. They must be seized if countries are to achieve sustainable development gains from and through these transformations.

Second, the support includes the identification of options and implementation of actions designed to Leave No One Behind, as an indispensable dimension of inclusive structural transformation.

Such transformations can be disruptive and carry risks. They must be designed and shepherded in a way that addresses inequalities and their root causes (inter-generational, economic, ethnic, gender-based discrimination, geographic, and all grounds of discrimination prohibited by international law). They must also be undertaken with the required prevention, risk reduction mitigation and resilience approaches in place.

This will include engagement at the sub-national level, and support to local governments in translating policy into concrete deliverables for communities, as well as action to ensure the active and meaningful participation of people in the country, particularly the most marginalized and vulnerable.

As such, the support offered, in its various forms, from policy assistance to service provision, will be informed and shaped by all the relevant internationally and regionally agreed standards and norms which the United Nations upholds, and whose application further serves the achievement of the 2030 Agenda.

Finally, the support will consider the enabling environment and what is needed to sustain inclusive structural transformations in the essential dimensions of people, leadership human resources, institutions and partnerships.
These approaches will be reflected in each Cooperation Framework, with clear measurements and indicators of progress, allowing for a combination of global level aggregation of actions, achievements, and lessons learned as part of the reporting on the SWSD (in line with OP 28 of GA Resolution 72/279 which requests ‘the UN development system, as the starting point for its commitment to the Funding Compact, to: (a) provide annual reporting on system-wide support to the Sustainable Development Goals and present aggregated information on system-wide results by 2021’).

The UNDS’s renewed emphasis on System Wide Evaluations (SWE) will also play an important role in reporting on and learning from these efforts.

Finally, both at country level through annual reporting on the Cooperation Framework and at global level through the QCPR monitoring framework and the reinvigorated accountability role of ECOSOC, more robust feedback mechanisms are now in place, linking global accountability with country level accountability. **With these mechanisms, the UNDS will hear directly from Member States, host governments and donors alike, if the response is indeed more demand driven, open, integrated and transformative, and if gaps and overlaps are being sufficiently and effectively addressed.**
Addressing gaps and overlaps for an enhanced response also requires a number of more inward focused, organizational measures.

More specifically, and building on the recommendations made under the system-wide outline of functions and capacities, each UNDS entity is intensifying efforts to strengthen its own internal abilities and systems with a particular focus on the areas of:

- **People and skills**, beginning with the revamped Resident Coordinator (RC) assessment, selection, and induction process, as well as the roll out of the SDG primer and the SDG certification for the RC and all UNCT members. A key focus on the investment on people will be on the capacity to design and mobilize transformative partnerships for 2030, as well as on leveraging SDG financing;

- **Data and knowledge**, through a new data initiative to enhance the quality, accessibility and interoperability of data flows, and a federated system of national, regional and global data hubs. Such efforts must result in greater links between global, regional and country level information, as well as between financial data and SDG results;

- **SDG focused evaluations**, including system wide evaluations (SWE). To this end, a new policy for SWE is being designed, capacities of the UN Evaluation Group are being strengthened, and the UNDS is committed to increasing the number, quality, accessibility and use of system wide evaluation. SWE will allow the UN to be more transparent, work more collaboratively, and increase its knowledge of what works and what doesn’t for SDG achievements. The SWE will also provide an additional instrument to identify and remedy gaps and overlaps in the UNDS response and evaluate the utility of new instruments to learn, make course corrections, and remain responsive and dynamic;

- **Gender equality**, through the UN System-wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP) the UNDS will systematically promote gender equality and the empowerment of women throughout its work. The SWAP will facilitate substantial and sustained improvement in the UNDS performance on mainstreaming gender equality and the empowerment of women; and,

- **Capturing SDG investments**, through the ‘data cube’ initiative endorsed by the High-Level Committee on Management (HLCM) and UNSDG, which sets system-wide standards for UN reporting of financial data, and reporting investments in the SDGs by goals, function, location and financial instrument.
Furthermore, to address gaps and overlaps, and accelerate delivery, the UNDS will continue efforts to:

- **Tailor the UN’s presence and collectively decide on the right configuration and mix of capacities** needed for delivering reliable and quality support to the national SDG efforts of all countries, notably through the Cooperation Frameworks and other country plans, and in line with the outcomes of the Multi-Country Office (MCO) review and the regional reviews;

- **Examine and strengthen, where needed, entity specific support to RCs and UNCTs** especially for the ones covered by multi-country office arrangements, following the MCO review;

In seeking efficiency gains to increase mandate delivery and address internal overlaps, the system will focus on:

- **Consolidated back office functions and common premises** for more effective and efficient delivery and savings (including through mutual recognition, co-location, etc.);

- **Collective planning approaches** (notably through the Cooperation Framework) to identify gaps and then maximize complementarities and alignment of activities to address the identified development needs; and,

- **Experiment with new approaches for tailoring our responses and enabling SDG acceleration**, notably through the implementation of the Secretary-General’s strategy on new technology and the Chief Executive Board (CEB) agenda on innovation; and,

- **Seek greater coherence of cross-UN pillar efforts to support prevention and resilience** as enablers of sustainable development objectives, including through achievement of collective outcomes, which inform respective planning instruments (Cooperation Frameworks, Integrated Strategic Frameworks, and Humanitarian Response Plans).

The UNSDG will provide the strategic direction and the system wide leadership to advance key elements of this effort, including the drive for further innovation in support of mandate delivery and SDG achievement. The Joint Steering Committee has also been established to ensure greater cross pillar collaboration and effective humanitarian – development support for collective outcomes.
Finally, the UNDS will be fully **accountable** for delivering on this realignment and will **report** on the SWSD systematically and transparently.

Notably, the SWSD will include the following **two levels of accountability**:

- **External accountability** will be ensured through the **Cooperation Framework**, other UN country and regional plans, including those stemming from regional intergovernmental processes and annual reporting to programme countries. It will also be ensured through the **Funding Compact**, which articulates clear commitments to Member States with targets and indicators for the alignment presented in the SWSD. The Compact also recognizes the need for Member States to enable a more effective UNDS alignment behind the 2030 Agenda by shifting funding behaviors towards more flexibility and predictability, as well as towards funding channels that incentivize collective action, such as pooled funding.

- **Internal accountability** will be provided by the **MAF**, which defines roles and responsibilities for collective results, UNCT engagement with partners, alignment of UN entity development programming with Cooperation Framework priorities, matrix reporting of entity representatives, and mutual performance assessment of UNDS entities.

The SWSD will include the following **four levels of reporting**:

- At the **country level**, reporting to government will be anchored in the **Cooperation Framework** and other country plans, reflecting a tailored offer, clarity of role(s) and how the UN is incorporating the three integrating approaches presented in this SWSD; reporting will be supported by UN INFO. In addition, the role of the RC and UNCT will be to continuously explore ways for the UN to reinforce national leadership, and they will be assessed accordingly.

- At the **entity level** through established mechanisms of performance review, including through governing bodies where Member States review entity-specific measures to ensure quality performance and address skills, capacity and resource gaps, particularly in the areas of data collection and management, integrated policy and technical support, partnerships and financing for SDGs.

- At the **regional level**, annual reporting on system-wide regional results of the UN in support of the 2030 Agenda, coordinated by the Regional Economic and Social Commissions with the support of DCO.

- At the **global level**, monitoring progress on the SWSD implementation will be through existing mechanisms, and reporting to Member States will be in line with OP 28 of General Assembly resolution 72/279 which requests the
UN development system to provide annual reporting on system-wide support to the Sustainable Development Goals and present aggregated information on system-wide results by 2021, as well as part of the annual report on the implementation of the resolutions on the QCPR and on the repositioning of the UN development system.

This transformative agenda requires the courage to act and the humility to learn. The UNDS therefore proposes to record the realities of the strategic intent presented in this SWSD, its successes on the ground as well as its failures, through an annual compendium of illustrative evidence of joint, cohesive and demand driven work. This compendium will complement, and not replace, established reporting mechanisms. It will tell the story of this SWSD.
The United Nations Sustainable Development Group (UNSDG) unites the 40 UN funds, programmes and specialized agencies, departments and offices that play a role in sustainable development.