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[on the report of the Second Committee (A/71/468 (Add.1))]

71/243. Quadrennial comprehensive policy review of operational activities for development of the United Nations system

The General Assembly,

Reaffirming the importance of the quadrennial comprehensive policy review of operational activities, through which the General Assembly establishes key system-wide strategic policy orientations and operational modalities for the development cooperation and country-level modalities of the United Nations development system,

Expressing its resolve to use this review as the main instrument to better position United Nations operational activities for development to support countries in their efforts to implement the 2030 Agenda for Sustainable Development in a coherent and integrated manner in line with the mandates of the entities of the United Nations development system, and recognizing that this requires a United Nations development system that is more strategic, accountable, transparent, collaborative, efficient, effective and results-oriented,

Reaffirming its resolution 70/1 of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”, in which it adopted a comprehensive, far-reaching and people-centred set of universal and transformative Sustainable Development Goals and targets, its commitment to working tirelessly for the full implementation of the Agenda by 2030, its recognition that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development, its commitment to achieving sustainable development in its three dimensions — economic, social and environmental — in a balanced and integrated manner, and to building upon the achievements of the Millennium Development Goals and seeking to address their unfinished business,

Reaffirming also its resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, which is an integral part of the 2030 Agenda for Sustainable Development, supports and complements it, helps to contextualize its means of implementation targets with concrete policies and actions, and reaffirms the strong political commitment to address the challenge of financing and creating an enabling environment at all levels for sustainable development in the spirit of global partnership and solidarity,



Welcoming the Paris Agreement¹ and its early entry into force, encouraging all its parties to fully implement the Agreement, and parties to the United Nations Framework Convention on Climate Change² that have not yet done so to deposit their instruments of ratification, acceptance, approval or accession, where appropriate, as soon as possible,

Recalling its resolution [69/283](#) of 3 June 2015 on the Sendai Framework for Disaster Risk Reduction 2015–2030 of the Third United Nations World Conference on Disaster Risk Reduction, held in Sendai, Japan, from 14 to 18 March 2015, and the New Urban Agenda, adopted at the United Nations Conference on Housing and Sustainable Urban Development (Habitat III), held in Quito from 17 to 20 October 2016,³ as well as all other outcomes of the major United Nations conferences and summits in the economic, social, environmental and related fields, and the internationally agreed development goals, including the Sustainable Development Goals, and recognizing the vital role played by these conferences and summits in shaping a broad development vision and in identifying commonly agreed objectives which have contributed to our understanding of, and our actions to overcome, the challenges to improving human life in different parts of the world,

Recognizing that there can be no sustainable development without peace and no peace without sustainable development, and that the development work of the entities of the United Nations development system, in accordance with their respective mandates, through their support for the implementation of the 2030 Agenda for Sustainable Development in countries in conflict and post-conflict situations, contributes to peacebuilding and sustaining peace, at the request of those countries and in accordance with their national ownership, plans and priorities,

Reaffirming the importance of freedom, peace and security, respect for all human rights, including the right to development and the right to an adequate standard of living, including the right to food, the rule of law, gender equality, women's empowerment, and the overall commitment to just and democratic societies for development,

Reaffirming also that promoting gender equality and empowerment of all women and girls, in accordance with the Beijing Declaration and Platform for Action⁴ and the outcomes of relevant United Nations conferences and resolutions of the General Assembly, including through investing in the development of women and girls and promoting their economic and political participation and equal access to economic and productive resources and education, is of fundamental importance and has a multiplier effect for achieving sustained and inclusive economic growth, poverty eradication and sustainable development,

Recalling its resolutions [44/211](#) of 22 December 1989, [47/199](#) of 22 December 1992, [50/120](#) of 20 December 1995, [52/203](#) of 18 December 1997, [52/12 B](#) of 19 December 1997, [53/192](#) of 15 December 1998, [56/201](#) of 21 December 2001, [59/250](#) of 22 December 2004, [62/208](#) of 19 December 2007, [64/289](#) of 2 July 2010 and [67/226](#) of 21 December 2012,

¹ See [FCCC/CP/2015/10/Add.1](#), decision 1/CP.21, annex.

² United Nations, *Treaty Series*, vol. 1771, No. 30822.

³ Resolution [71/256](#), annex.

⁴ *Report of the Fourth World Conference on Women, Beijing, 4–15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annexes I and II.

Recalling also its resolutions [68/229](#) of 20 December 2013, [69/238](#) of 19 December 2014 and [70/221](#) of 22 December 2015,

Recalling further Economic and Social Council resolutions 2013/5 of 12 July 2013, 2014/14 of 14 July 2014 and 2015/15 of 29 June 2015 and the role of the Council in providing coordination and guidance to the United Nations system to ensure that those policy orientations are implemented on a system-wide basis in accordance with the present resolution and General Assembly resolutions [48/162](#) of 20 December 1993, [50/227](#) of 24 May 1996, [57/270 B](#) of 23 June 2003, [61/16](#) of 20 November 2006, [65/285](#) of 29 June 2011 and [68/1](#) of 20 September 2013,

Recalling its resolutions [66/288](#) of 27 July 2012, [67/290](#) of 9 July 2013, [68/1](#) and [70/299](#) of 29 July 2016, reaffirming the commitment to engage in systematic follow-up and review of the implementation of the 2030 Agenda for Sustainable Development in accordance with the principles contained therein, and asserting that the high-level political forum on sustainable development would have a central role in overseeing a network of follow-up and review processes of the 2030 Agenda at the global level, working coherently with the General Assembly, the Economic and Social Council and other relevant organs and forums, in accordance with existing mandates,

Recognizing that relevant stakeholders, including international financial institutions, civil society and the private sector, can positively contribute to the achievement of the Sustainable Development Goals, and encouraging their contribution in supporting national development efforts in accordance with national plans and priorities,

Noting the Economic and Social Council dialogue on the longer-term positioning of the United Nations development system and its contribution to the quadrennial comprehensive policy review process,

Taking note of the reports of the Secretary-General on the implementation of General Assembly resolution [67/226](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations development system,⁵

Taking note also of the relevant reports of the Joint Inspection Unit,

I

General guidelines

1. *Reaffirms* that the fundamental characteristics of the operational activities for development of the United Nations system should be, inter alia, their universal, voluntary and grant nature, their neutrality and their multilateralism, as well as their ability to respond to the development needs of programme countries in a flexible manner, and that the operational activities for development are carried out for the benefit of programme countries, at the request of those countries and in accordance with their own policies and priorities for development;

2. *Underscores* that there is no “one size fits all” approach to development, and calls upon the United Nations development system to enhance its efforts, in a flexible, timely, coherent, coordinated and integrated manner, and to pursue full alignment of operational activities for development at the country level with

⁵ [A/71/63-E/2016/8](#) and [A/71/292/Rev.1](#).

national development plans and strategies to strengthen national ownership and leadership at all stages of the operational activities of the United Nations development system in order for the entities to respond to national development needs and priorities in accordance with their mandates, while ensuring the full involvement of all relevant stakeholders at the national level;

3. *Recognizes* that the strength of the United Nations development system lies in its legitimacy, at the country level, as a neutral, objective and trusted partner for all countries;

4. *Stresses* that national Governments have the primary responsibility for their countries' development and for coordinating, on the basis of national strategies and priorities, all types of external assistance, including that provided by multilateral organizations, in order to effectively integrate such assistance into their development processes;

5. *Recognizes* that national efforts should be complemented by supportive global and regional programmes, measures and policies aimed at expanding the development opportunities of all countries, supported by an enabling economic environment, including coherent and mutually supporting world trade, monetary and financial systems, and enhanced global economic governance, while taking into account national conditions and ensuring respect for national ownership;

6. *Reaffirms* the need to strengthen the United Nations development system with a view to enhancing its coherence and efficiency, as well as its capacity to address effectively and in accordance with the purposes and principles of the Charter of the United Nations the full range of development challenges of our time, as set out in the 2030 Agenda for Sustainable Development,⁶ and that it must continue to adapt and respond to evolving development challenges and opportunities for development cooperation so that no one is left behind;

7. *Underlines* the important role and comparative advantage of an adequately resourced, relevant, coherent, efficient and effective United Nations development system in its support to achieve the Sustainable Development Goals and sustainable development, and supports the process of the longer-term positioning of the United Nations development system in the context of the 2030 Agenda for Sustainable Development;

8. *Calls upon* the entities of the United Nations development system, within their respective mandates, to mainstream the Sustainable Development Goals in their strategic planning documents and their work at all levels, taking into account that the eradication of poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development and should therefore continue to be the highest priority for and underlying objective of the operational activities of the United Nations development system;

9. *Recognizes* that the individual entities of the United Nations development system have specific experience and expertise, derived from and in line with their mandates and strategic plans, and stresses in this regard that improvement of coordination and coherence at all levels should be undertaken in a manner that recognizes their respective mandates and roles and enhances the effective utilization of their resources and their unique expertise;

⁶ Resolution 70/1.

10. *Calls upon* the United Nations development system to continue to support developing countries in their efforts to achieve internationally agreed development goals and their development objectives, and requests the system to address, within existing resources and mandates, the special challenges facing the most vulnerable countries and, in particular, African countries, least developed countries, landlocked developing countries and small island developing States, the need for special attention to countries in conflict and post-conflict situations and countries and peoples under foreign occupation, as well as the specific challenges facing the middle-income countries, in line with the Addis Ababa Action Agenda⁷ and the 2030 Agenda for Sustainable Development;

11. *Urges* the United Nations development system to continue to enhance its support for the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011–2020⁸ and the Political Declaration of the Comprehensive High-level Midterm Review of the Implementation of the Istanbul Programme of Action for the Least Developed Countries for the Decade 2011–2020 of 2016,⁹ the SIDS Accelerated Modalities of Action (SAMOA) Pathway¹⁰ and the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024,¹¹ as well as the African Union Agenda 2063 and the programme of the New Partnership for Africa's Development,¹² all of which are integral to the 2030 Agenda for Sustainable Development, and calls upon the entities of the United Nations development system to integrate and mainstream them fully into their operational activities for development;

12. *Underscores* the importance of results-based management, within and across entities and at all levels of the United Nations development system, as an essential element of accountability that can, inter alia, contribute to the achievement of the Sustainable Development Goals, and requests the United Nations development system and its individual entities to continue to strengthen results-based management, focusing on long-term development outcomes, developing common methodologies for planning and reporting on results, improving integrated results and resources frameworks, where appropriate, and enhancing a results culture in the entities of the United Nations development system;

13. *Calls upon* all entities of the United Nations development system to continue to promote women's empowerment and gender equality by enhancing gender mainstreaming through the full implementation of the System-wide Action Plan on Gender Equality and the Empowerment of Women, developed under the leadership of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), as well as the United Nations country team performance indicators for gender equality and the empowerment of women (the "scorecard"), in particular with regard to gender-responsive performance management and strategic planning, the collection and use of sex-disaggregated data, reporting and resource tracking, and drawing on available gender expertise in the system at all levels, including in UN-Women, to assist in mainstreaming gender equality in the

⁷ Resolution 69/313, annex.

⁸ *Report of the Fourth United Nations Conference on the Least Developed Countries, Istanbul, Turkey, 9–13 May 2011 (A/CONF.219/7)*, chap. II.

⁹ Resolution 70/294, annex.

¹⁰ Resolution 69/15, annex.

¹¹ Resolution 69/137, annex II.

¹² A/57/304, annex.

preparation of the United Nations Development Assistance Framework, or equivalent planning framework;

14. *Recognizes* the positive role that sustainable development can play in mitigating drivers of conflicts, disaster risks, humanitarian crises and complex emergencies, and that a comprehensive whole-of-system response, including greater cooperation and complementarity among development, disaster risk reduction, humanitarian action and sustaining peace, is fundamental to most efficiently and effectively addressing needs and attaining the Sustainable Development Goals;

15. *Notes* the importance of the contribution of the United Nations development system with the aim of supporting government efforts to achieve the Sustainable Development Goals, based on full respect for human rights, including the right to development, as a universal and inalienable right and an integral part of fundamental human rights, and stresses in this regard that all human rights are universal, indivisible, interdependent and interrelated;

II

Contribution of United Nations operational activities for development

16. *Calls upon* the United Nations development system to continue to support countries, upon their request, in the implementation, follow-up and review of the 2030 Agenda for Sustainable Development, bearing in mind that the Sustainable Development Goals and targets are integrated and indivisible, global in nature and universally applicable, taking into account the different national realities, capacities and levels of development and respecting national policies and priorities;

17. *Stresses* the importance of continuing to mainstream the 2030 Agenda for Sustainable Development, as appropriate, into the work of each entity of the United Nations development system, in line with their respective mandates and respecting the intergovernmentally agreed decisions of their governing bodies, and in this regard urges the United Nations development system:

(a) To continue to allocate resources to realize the development objectives of developing countries, and to support the endeavour to reach the furthest behind first, while taking into account the universal and inclusive nature of the 2030 Agenda for Sustainable Development;

(b) To ensure a coherent approach to addressing the interconnections and cross-cutting elements across the Sustainable Development Goals and targets;

(c) To ensure a balanced and integrated approach within the system towards its support to the implementation of the Sustainable Development Goals and targets, in accordance with each entity's mandate and bearing in mind their comparative advantages, taking into account new and evolving development challenges and the need to build on lessons learned, address gaps, avoid duplication and overlap and strengthen the inter-agency approach in this regard;

18. *Calls upon* United Nations funds, programmes and specialized agencies to reflect their contribution to the implementation of the 2030 Agenda for Sustainable Development in their strategic plans and similar planning documents, in close consultation with and for presentation to their respective governing bodies for approval, and in this regard requests each individual entity to elaborate on how it plans to engage in coherent and integrated support, as called for in the 2030 Agenda for Sustainable Development;

19. *Requests* the Secretary-General, in consultation with the entities of the United Nations development system, to carry out by June 2017 a system-wide outline of present functions, as defined in their strategic plans and similar planning documents, and existing capacities of all United Nations entities carrying out operational activities for development in support of the implementation of the 2030 Agenda for Sustainable Development, with a view to identifying gaps and overlaps in coverage and providing recommendations for addressing them, identifying comparative advantages and improving the inter-agency approach, in accordance with their respective mandates;

20. *Also requests* the heads of the entities of the United Nations development system, under the leadership of the Secretary-General, to develop and present by the end of 2017 for consideration by the operational activities for development segment of the 2018 session of the Economic and Social Council, a system-wide strategic document translating those recommendations into concrete actions to adapt efficiently and coherently in order to improve their 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;

21. *Calls upon* the United Nations funds, programmes and specialized agencies, at the request of national Governments, to improve their support to the building, development and strengthening of national capacities, to support development results at the country level and to promote national ownership and leadership, in line with national development policies, plans and priorities, taking into account their respective mandates and bearing in mind their comparative advantages, including by, but not restricted to, carrying out the following functions:

(a) Providing evidence-based and, where appropriate, integrated policy advice to support countries in the implementation of, follow-up to and reporting on internationally agreed development goals and development-related frameworks, particularly by mainstreaming the Sustainable Development Goals into national plans, including by promoting sustained and inclusive economic growth, social development and environmental protection, and ending poverty in all its forms and dimensions;

(b) Assisting countries through normative support, as appropriate, in the context of operational activities for development of the United Nations system;

(c) Strengthening their support to national institutions in planning, management and evaluation capacities, as well as statistical capacities, to collect, analyse and increase significantly the availability of high-quality, timely and reliable data disaggregated by income, sex, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts and address the gap in data collection and analysis, and in so doing utilizing these national capacities to the fullest extent possible in the context of United Nations operational activities for development;

(d) Assisting Governments in leveraging partnerships;

(e) Supporting, as appropriate, technical and scientific cooperation and North-South, South-South and triangular, regional and international cooperation on and access to science, technology, innovation and knowledge-sharing, on mutually agreed terms, including through improved coordination among existing mechanisms, including the Technology Facilitation Mechanism;

22. *Reaffirms* the central role of Governments in contributing to the work of the United Nations development system, while recognizing the importance of the United Nations development system in increasing the capacity to engage in results-oriented innovative national, regional and global partnerships, with relevant stakeholders, encourages the United Nations development system to intensify its collaboration with these stakeholders, bearing in mind the provisions of resolution [70/224](#) of 22 December 2015, and calls upon the entities of the United Nations development system to share knowledge and best practices in partnership approaches with a view to improving transparency, coherence, due diligence, accountability and impact;

23. *Reiterates* that the United Nations development system should mainstream and enhance its support to South-South and triangular cooperation, at the request and with the ownership and leadership of developing countries, through a system-wide approach, taking into account that South-South cooperation is a complement to, rather than a substitute for, North-South cooperation, in line with the Nairobi outcome document of the High-level United Nations Conference on South-South Cooperation;¹³

24. *Calls upon* the entities of the United Nations development system, in full compliance with their respective mandates, to enhance coordination with humanitarian assistance and peacebuilding efforts at the national level in countries facing humanitarian emergencies and in countries in conflict and post-conflict situations, and in this regard:

(a) Emphasizes that in countries facing humanitarian emergencies there is a need to work collaboratively to move beyond short-term assistance towards contributing to longer-term development gains, including by engaging, as appropriate, in joint risk analysis, needs assessments, practice response and a coherent multi-year time frame, with the aim of reducing need, vulnerability and risk over time, in compliance with international law and in line with resolution [46/182](#) of 19 December 1991 and the annex thereto and in accordance with national plans and priorities, stressing that this should not adversely affect resources for development;

(b) Emphasizes that development is a central goal in itself, and that in countries in conflict and post-conflict situations the development work of the entities of the United Nations development system can contribute to peacebuilding and sustaining peace, in accordance with national plans, needs and priorities and respecting national ownership, and stresses in this regard the need to improve coordination and synergy to maximize the impacts, results and effectiveness of support for the implementation of the 2030 Agenda for Sustainable Development, stressing that this should not adversely affect resources for development;

III

Funding of operational activities for development of the United Nations system

25. *Recognizes* that the integrated nature of the 2030 Agenda for Sustainable Development requires a more sustainable funding approach, and stresses the need for adequate quantity and quality of voluntary funding to continue to support the

¹³ Resolution [64/222](#), annex.

United Nations operational activities for development, as well as the need to improve funding practices to make voluntary funding more predictable, flexible, effective and efficient, less earmarked and better aligned with the national priorities and plans of programme countries, as reflected in the United Nations Development Assistance Framework, or equivalent planning framework, as well as with the strategic plans and mandates of United Nations funds, programmes and specialized agencies, in order to enable the United Nations development system to work at all levels in a coherent, coordinated and, where appropriate, integrated manner, reducing duplication and increasing impact;

26. *Stresses* that core resources are the bedrock of the United Nations operational activities for development, owing to their untied nature, and in this regard expresses concern at the continuing and accelerated decline in the amount of core contributions to the entities of the United Nations development system in recent years;

27. *Notes* that non-core resources represent an important contribution to the overall resource base of United Nations operational activities for development as a complement to, and not a substitute for, core resources, and should support and align with programme priorities regulated by intergovernmental bodies and processes, and also notes that non-core resources pose their own challenges by potentially increasing transaction costs, fragmentation, unproductive competition and overlap among entities and/or providing disincentives for pursuing system-wide priorities, strategic positioning and coherence;

28. *Acknowledges* the efforts by developed countries to increase resources for development, including commitments by some developed countries to increase official development assistance, expresses concern that many countries still fall short of their official development assistance commitments, including the commitments by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance, as well as the target of 0.15 per cent to 0.20 per cent for least developed countries, and urges those developed countries that have not yet done so to make concrete efforts in this regard in accordance with their commitments;

29. *Notes* that, notwithstanding efforts by the United Nations development system, the mandate contained in its resolution [67/226](#) with respect to the development and operationalization of the concept of “critical mass” of core resources has not been fulfilled as originally foreseen, and requests the United Nations funds, programmes and specialized agencies, as appropriate, that have not already done so to implement integrated results and resource frameworks aligned to their strategic plans in order to strengthen results-based budgeting and to help determine the level of resources and link resources to results for the entities of the United Nations development system to finance their strategic plans;

30. *Calls for* the enhancement of accountability, transparency, efficiency and effectiveness in the funding of the United Nations operational activities for development in order to incentivize contributions by donor countries and other contributors, and calls upon United Nations funds, programmes and specialized agencies to publish timely, harmonized and verifiable data on funding flows;

31. *Urges* donor countries, and encourages other contributors, to maintain and substantially increase their core contributions to the United Nations development system, in particular its funds, programmes and specialized agencies, and to contribute on a multi-year basis, in a sustained and predictable manner;

32. *Urges* Member States and other contributors providing non-core contributions, to the extent practicable, to make them more flexible and aligned with the United Nations Development Assistance Framework, or equivalent planning framework, as well as the strategic plans of United Nations funds, programmes and specialized agencies, to reduce transaction costs by, inter alia, streamlining and harmonizing requirements related to reporting, monitoring and evaluation, to assign resources, as much as possible, at the beginning of the annual planning period, while encouraging multi-year duration of implementation of development-related activities, and to give priority to pooled, thematic and joint funding mechanisms applied at all levels and limit earmarking to broader, sector-specific activities in accordance with the national priorities of programme countries;

33. *Urges* the entities of the United Nations development system to continue enhancing the transparency and accountability of inter-agency pooled funding mechanisms, as well as to continue developing well-designed pooled funds, as a complement to agency-specific funds, that reflect and support common objectives and cross-cutting issues for United Nations funds, programmes and specialized agencies, and urges the entities of the United Nations development system to enhance their participation, where appropriate, in such funding mechanisms;

34. *Also urges* the entities of the United Nations development system, through their governing bodies, to take concrete steps to address on a continuous basis the decline of core contributions and the growing imbalance between core and non-core resources, including by, but not limited to:

(a) Exploring options on how to incentivize donor countries, other countries in a position to do so and other contributors to ensure an adequate and predictable level of core and non-core funding on a multi-year basis;

(b) Identifying, in the context of integrated results and resources frameworks, the level of resources adequate to produce the results expected in their strategic plans, including administrative, management and programme support costs;

(c) Exploring options to broaden and diversify the donor base in order to reduce the reliance of the system on a limited number of donors;

35. *Reaffirms* the principle of full cost recovery, proportionally, from core and non-core resources, thereby avoiding the use of core or regular resources to subsidize activities financed by non-core or extrabudgetary resources, urges all entities of the United Nations development system, donor countries and other contributors to comply with existing cost recovery policies and rates whenever earmarked financial support is provided, calls upon those entities with approved cost recovery policies and rates to report annually on their implementation to their respective governing bodies, and invites the relevant entities of the United Nations development system to analyse and explore in a collaborative manner options for harmonized but differentiated cost recovery policies and rates, taking into account administrative costs related to different funding modalities based on common cost classification and cost recovery methodologies, as well as the most cost-efficient operations associated with entities' operations, for consideration by their respective governing bodies, as appropriate;

36. *Urges* the United Nations funds, programmes and specialized agencies to mobilize resources for their operational activities for development to complement core resources by encouraging flexible, adequate, predictable and less earmarked funding, including through well-designed, transparent and accountable funding mechanisms;

37. *Urges* the United Nations development system to mobilize multiple funding sources and deepen partnerships with other relevant stakeholders, with a view to diversifying potential sources of funding, especially core funding, for operational activities for development, in alignment with the provisions of the present resolution;

38. *Urges* the entities of the United Nations development system to further explore innovative funding approaches to catalyse additional resources, and encourages in this regard the entities of the United Nations development system to share knowledge and best practices on innovative funding, taking into account the experiences of other multilateral institutions, and to include this information in their regular financial reporting;

39. *Recognizes* the need to further support the United Nations Development Assistance Framework, or equivalent planning framework, including through incentives for joint resource mobilization and programming, and stresses the need for efforts leading towards an integrated funding approach at the country level, where applicable, while paying due respect to different organizational mandates and modalities;

40. *Expresses its serious concern* at the fact that the share of expenditure for operational activities for development of the United Nations system in the least developed countries is declining, urges the United Nations development system to continue to prioritize allocations to least developed countries, while reaffirming that the least developed countries, as the most vulnerable group of countries, need enhanced support to overcome structural challenges that they face in implementing the 2030 Agenda for Sustainable Development, and requests the United Nations development system to provide assistance to graduating countries in the formulation and implementation of their national transition strategies and to consider country-specific support for graduated countries for a fixed period of time and in a predictable manner;

41. *Encourages* developed and developing country partners, as well as international organizations, foundations and the private sector, to provide voluntary financial and technical assistance to the Technology Bank for the Least Developed Countries to ensure its effective operation, and urges the United Nations development system to continue to work in a coordinated manner and as appropriate to effectively operationalize the Technology Bank;

42. *Reaffirms* that an important role of international public finance, including official development assistance, is to catalyse additional resource mobilization from other sources, both public and private, as well as to assist countries in strengthening domestic enabling environments, building essential public services and unlocking additional finance through blended or pooled financing and risk mitigation, notably for infrastructure and other investments that support private sector development;

43. *Urges* the entities of the United Nations development system, consistent with their mandates, to align their next integrated budgets with the present resolution and, in that context, to improve the functioning and effectiveness of the structured dialogues on how to fund the development results agreed in the strategic plans;

IV

Strengthening the governance of the United Nations operational activities for development

44. *Stresses* that the governance architecture of the United Nations development system must be more efficient, transparent, accountable and responsive to Member States and able to enhance coordination, coherence, effectiveness and efficiency of the operational activities for development within and among all levels of the United Nations development system in order to enable system-wide strategic planning, implementation, reporting and evaluation to better support the implementation of the 2030 Agenda for Sustainable Development;

45. *Also stresses* the need to improve the governance of the United Nations development system, and in this regard requests the Secretary-General, in consultation with the Joint Inspection Unit, to present to the Economic and Social Council by the end of June 2017 for its consideration and to the General Assembly at its seventy-second session for review and further action a comprehensive report containing options, with an assessment of their implications, as well as advantages and disadvantages, for improving the accountability and overall coordination of the entities of the United Nations development system and their oversight by Member States, while paying due attention to the importance of ensuring collaboration between the entities under the mandates of the Assembly and the specialized agencies, including;

(a) Improving the role of the Economic and Social Council in providing overall guidance to and coordination of the United Nations development system, with a view to strengthening its effectiveness and avoiding duplication, in particular through the revitalization of its operational activities for development segment, so that the Council may better fulfil its mandate;

(b) Defining clear and accountable roles across the system and improving its transparency, accountability and responsiveness to Member States;

(c) Enhancing the transparency of the activities of the United Nations Chief Executives Board for Coordination and the United Nations Development Group to ensure their effective interaction with and improve their responsiveness to Member States, while respecting their working methods, particularly with regard to the implementation of cross-system issues, through regular briefings to the Economic and Social Council;

46. *Further stresses* the need to enhance system-wide coherence and efficiency, reduce duplication and build synergy across governing bodies of the entities of United Nations development system, and in this regard, calls upon:

(a) The respective bureaux to initiate discussions on improving the working methods of the joint meetings of the Executive Boards so that they offer a platform for exchange on issues with cross-cutting impact;

(b) Member States to initiate discussions on the working methods of the respective governing bodies in order to improve the efficiency, transparency and quality of official sessions, ensure more systematic follow-up by the entities of the United Nations development system on issues raised by their governing bodies and ensure timely follow-up on the implementation of the present resolution;

(c) Entities of the United Nations development system to adopt and abide by clear rules, including on the dissemination of all documents and draft decisions,

thereby allowing adequate time for prior consultation with Member States in their decision-making processes;

V

Improving the functioning of the United Nations development system

47. *Affirms* the need to move towards integrated action in response to the integrated and indivisible nature of the 2030 Agenda for Sustainable Development, while stressing the importance of strengthening national ownership and leadership by building on existing efforts to operate as a system within and among countries and at the regional and global levels, as well as enhancing the coordination, coherence, effectiveness and efficiency of operational activities for development, to address the needs and priorities of programme countries and in line with their respective national plans and strategies;

48. *Reaffirms* the central role and the importance of the active and full participation of national Governments in the preparation, implementation, monitoring and evaluation of the United Nations Development Assistance Framework, or equivalent planning framework, in order to enhance national ownership and achieve full alignment of operational activities with national priorities, challenges, planning and programming, and in this sense encourages national Governments to consult with relevant stakeholders, including civil society and non-governmental organizations;

49. *Requests* resident coordinators and United Nations country teams to strengthen consultation with national Governments and relevant stakeholders, including civil society and non-governmental organizations, in agreement with national Governments, with a view to ensuring that the development and implementation of all United Nations planning and programming documents are fully aligned with national development needs and priorities;

50. *Recognizes* that the presence of the entities of the United Nations development system at the country level should be tailored to meet the specific challenges and needs of programme countries, and in that regard requests the United Nations country teams, under the leadership of the resident coordinator:

(a) To strengthen the use of the United Nations Development Assistance Framework, or equivalent planning framework, as a strategic instrument;

(b) To improve the focus on results, including common results, and the division of labour and enhance the inter-agency approach within the United Nations development system at the country level;

(c) To strengthen access to and benefit from the full range of mandates and resources of the United Nations development system, including, where appropriate, through hosting arrangements with the resident coordinator or with resident organizations;

(d) To use the common United Nations Development Assistance Framework guidance and, where appropriate, the standard operating procedures of the United Nations Development Group and the business operations strategies;

(e) To simplify the United Nations Development Assistance Framework processes in order to reduce fragmentation, overlaps and the transaction costs and workload of the entities of the United Nations development system, as well as the

workload of national Governments and other stakeholders, including by decreasing the time necessary for the preparation of relevant documents;

(f) To present annual reports to the programme country Governments on the results achieved by the United Nations country team as a whole, structured around the United Nations Development Assistance Framework, or equivalent planning framework, and linked to national development results, and make such comprehensive, country-level, system-wide reports publicly available, with the consent of the national Governments;

(g) To strengthen joint programming processes and the use of joint programmes at the country level, where appropriate;

(h) To provide joint support for capacity-building on data collection, with a particular focus on disaggregated data collection and analysis;

(i) To avoid new and significantly reduce the number of existing parallel project implementation units in programme countries, as a means of building and strengthening national capacities, reducing transaction costs and avoiding overlaps, including by strengthening inter-agency efforts and building upon different coordination mechanisms;

51. *Requests* the United Nations development system to further simplify and harmonize agency-specific programming instruments, business practices, processes and reporting in alignment with the United Nations Development Assistance Framework, or equivalent planning framework, by taking necessary steps at the headquarters level, as appropriate;

52. *Underscores* that entities within the United Nations development system should operate according to the principle of mutual recognition of best practices in terms of policies and procedures, with the aim of facilitating active collaboration across agencies and reducing transaction costs for Governments and collaborating agencies;

53. *Stresses* that the resident coordinator system, which encompasses all entities of the United Nations development system at the country level dealing with operational activities for development, while managed by the United Nations Development Programme, is owned by the United Nations development system as a whole and that its functioning should be participatory, collegial and mutually accountable within that system;

54. *Recognizes* the important role of the resident coordinator system in supporting government efforts, including to achieve the 2030 Agenda for Sustainable Development, by improving the efficiency and effectiveness of operational activities for development at the country level through the promotion of strategic support for national plans and priorities, enhancing sustainable development results, thus making operations more coherent and efficient, and reducing costs at the country level;

55. *Reiterates* the central role of the resident coordinators, working with the United Nations country team and under the leadership of Governments, in ensuring the coordination of United Nations operational activities for development at the country level, and stresses the need to ensure that resident coordinators have sufficient leadership, prerogative, impartiality, management tools, experience and skills sets to effectively fulfil their mandate;

56. *Calls upon* the resident coordinators in countries experiencing humanitarian emergencies, when the onset is sudden or where a humanitarian

coordinator has not been designated or appointed, to work with humanitarian and development actors to provide, through a transparent, collaborative process, a joint, impartial, comprehensive and methodologically sound assessment of needs for each emergency to inform strategic decisions;

57. *Stresses* the importance of improving the efficiency and effectiveness of the resident coordinator system to better coordinate the United Nations country team and to work collaboratively towards the implementation of the United Nations Development Assistance Framework, or equivalent planning framework, in order to better respond to national plans and strategies, and, in addition to the provisions contained in General Assembly resolution 67/226, in this regard requests the Secretary-General:

(a) To further enhance the planning and coordination function of the resident coordinators by empowering them within the United Nations country team to make final decisions on the strategic objectives in the United Nations Development Assistance Framework, or equivalent planning framework, in consultation with national Governments, as well as to substantially increase common resource mobilization and distribution at the country level where appropriate, including pooled resources, and contribute to the assessments of the United Nations country team members;

(b) To ensure that the entities of the United Nations development system at the country level periodically provide the resident coordinator with sufficient information on their activities in the field, in order to ensure better communication with the national Government without compromising the prerogative of the Government to communicate directly with the entities of the United Nations country team;

(c) To ensure the full implementation of the management and accountability system of the United Nations development and resident coordinator system, including, in order to secure the impartiality and fairness of the resident coordinators, the full implementation of an effective functional firewall between the functions of the resident coordinator and the United Nations Development Programme resident representative, ensuring that the resident coordinator delegates responsibility for the operational activities and fundraising of an individual entity of the country team, and adjusting resident coordinator performance assessments accordingly;

(d) To duly inform the Governments of programme countries when the tenure of the resident coordinator is coming to an end, as well as about the selection process for the new resident coordinator, taking into account the general profile desired by Governments in the selection process;

(e) To ensure that the profiles and skills of resident coordinators align with the development needs and priorities of the programme countries, as well as the leadership and coordination requirements of the United Nations country team, and, to this end, to ensure a more open, transparent and merit-based management and recruitment process for the resident coordinator system that fosters gender balance, geographical diversity and participation from diverse entities of the United Nations development system, in particular by ensuring a more diverse array of candidates, and to provide appropriate training accordingly;

(f) To improve the capacity of the offices of the resident coordinators, including by avoiding duplication of efforts and maximizing the optimal use of resources within the United Nations country team, with a view to enhancing coherence and effectiveness at the country level through improved access of these

offices to the expertise available within the United Nations development system to address national needs, priorities and challenges;

(g) To ensure appropriate funding support for the resident coordinator system, including through an effective and fair cost-sharing arrangement among United Nations development system entities, based on the cost of the coordination functions performed, and in this regard to ensure that all entities of the United Nations development system report on their use of the resident coordinator system and their contribution to the cost-sharing mechanism to their respective governing bodies;

(h) To mandate the United Nations country team members to report to the resident coordinator in relation to the United Nations Development Assistance Framework, or equivalent planning framework, without prejudice to the accountability of the United Nations country team entities to their respective headquarters, and to ensure strong coherence, complementarity, cooperation and coordination within and between development and humanitarian activities;

(i) To ensure improved risk management within the system;

58. *Requests* the Secretary-General in this regard to prepare a comprehensive proposal on further improvements to the resident coordinator system administered by the United Nations Development Programme, with a view to ensuring, at all levels, sufficient leadership and prerogative over the United Nations country team, as well as impartiality, independence, funding and a proper dispute resolution mechanism, and to present it to the Economic and Social Council at the end of 2017 for its review and recommendations and to the General Assembly at its seventy-second session for further action;

59. *Requests* the United Nations development system to continue to support all programme countries, regardless of which modality for the delivery of assistance they prefer to adopt, in accordance with their development plans and priorities;

60. *Reaffirms* the “no one size fits all” approach and the principle of the voluntary adoption of the “Delivering as one” approach by the programme country, and requests the United Nations development system to enhance its cooperation for development to maximize the “Delivering as one” approach in the countries that choose it, including through lessons learned and by integrating programmatic and operational functions in order to enhance coherence, effectiveness, efficiency and the impact of country-level efforts;

61. *Welcomes* the achievements of the United Nations development system in promoting more effective integrated support, including delivering as one, and requests the United Nations development system to continue to deepen this approach in programme countries that have voluntarily adopted it, including opportunities to address cross-cutting issues, offer an integrated package of support, including specific programming support, monitoring and evaluation, reporting, pooled and flexible financing, as well as support for the resident coordinator system and simplification and harmonization of business practices, including ways to improve the effectiveness, impact and financing of a flexible, differentiated and multi-country presence;

62. *Encourages* the progressive implementation of standard operating procedures and business operating strategies;

63. *Reaffirms* that the successful implementation of the “Delivering as one” approach should not result in a decline in the total financial flows provided to

countries that choose that approach, and that any potential savings in a country should be reallocated to programming tasks in that same country;

64. *Calls upon* the United Nations development system to further its synergies and inter-agency efforts to maximize the use of the offices and resources on the ground and to avoid duplications and overlaps;

65. *Recognizes* the significant progress made by the United Nations development system in promoting harmonized business practices, including shared premises and joint back-office procurement, and the resulting efficiency savings achieved, and in this regard requests the entities of the United Nations development system to explore further opportunities for collaborative procurement at the global, regional and country levels;

66. *Requests* that the entities of the United Nations development system record details of efficiencies achieved through collaborative procurement and report them to their respective governing bodies in a consolidated format in the Annual Statistical Report on United Nations Procurement;

67. *Calls upon* the United Nations development system to review and tailor appropriately the role and operational activities of the multi-country offices, with a view to fully supporting national policies, projects and programmes as a priority for countries under their purview, in addition to operating as regional, subregional or country offices with varying degrees of programme and project coverage, and to consider, where possible and appropriate, limiting the number of countries under the coverage of each multi-country office;

68. *Recognizes* that the physical presence of the United Nations development system needs to be aligned with national needs, taking into account the demands of the 2030 Agenda for Sustainable Development and other internationally agreed goals, as reflected in the agreed United Nations Development Assistance Framework, or equivalent planning framework, and ensure cost-effectiveness, and requests the United Nations development system in that regard to adopt flexible, cost-effective and collaborative models for its field presence, as appropriate;

69. *Also recognizes* the contribution of the regional commissions and of subregional, regional and interregional cooperation in addressing development challenges, and calls upon the United Nations regional commissions and the United Nations development system to fully implement the statement of collaboration between the United Nations Development Group and the United Nations regional commissions on support to Member States in the implementation of the 2030 Agenda for Sustainable Development;

70. *Calls upon* the United Nations development system to introduce or strengthen knowledge management strategies and policies, with a view to enhancing transparency and improving its capabilities to generate, retain, use and share knowledge, and move towards a system-wide open data collaborative approach for a common and accessible knowledge base;

71. *Calls for* greater efforts in this regard by the entities of the United Nations development system at both the country level and globally to share data and develop joint needs assessments and planning frameworks based on joint analysis and comparative advantages;

72. *Stresses* the need to ensure equal and fair distribution based on gender balance and on as wide a geographical basis as possible, and in this regard recalls its resolutions [46/232](#) of 2 March 1992 and [51/241](#) of 31 July 1997, adopted without a

vote, which contain the principles that the highest standards of efficiency, competence and integrity are the paramount considerations in the recruitment and performance of international civil servants and that, as a general rule, there should be no monopoly on senior posts in the United Nations system by nationals of any State or group of States;

73. *Calls upon* the entities of the United Nations development system to continue efforts to achieve gender balance in appointments within the United Nations system at the global, regional and country levels for positions that affect operational activities for development, including appointments to resident coordinator and other high-level posts, with due regard to the representation of women from programme countries, in particular developing countries, while keeping in mind the principle of equitable geographic representation;

74. *Urges* the United Nations development system to align its staff capacities to support the implementation of the 2030 Agenda for Sustainable Development, including by building transformative and empowered leadership, repositioning staff capacities to respond to the cross-sectoral requirements of the 2030 Agenda, promoting inter-agency mobility and facilitating a mobile and flexible global workforce;

75. *Underscores* the importance of strengthening a high-quality, independent and impartial system-wide evaluation mechanism of operational activities for development that enhances coherence and interdependence in the overall evaluation architecture of the United Nations development system, also underscores the importance of using its findings and recommendations to improve the functioning of the system, and in this regard invites the Economic and Social Council to consider the outcome of the ongoing independent review of the independent system-wide evaluation policy;

VI

Follow-up, monitoring and reporting

76. *Affirms* that the integrated nature of the 2030 Agenda for Sustainable Development requires a United Nations development system that works in a coordinated and coherent manner, while preserving each entity's mandate and role and leveraging each entity's expertise, and in this regard calls upon the governing bodies of the funds, programmes and specialized agencies to support the system-wide implementation of the 2030 Agenda;

77. *Notes* the advances made in the implementation of resolution [67/226](#), and calls upon the United Nations development system to address the remaining challenges, based on lessons learned and taking into account the provisions of the present resolution;

78. *Reaffirms* that all entities of the United Nations development system carrying out operational activities for development should align their planning and activities, including through their governing bodies where applicable, to take appropriate action consistent with each entity's mandate, role and expertise for the full implementation of the present resolution;

79. *Stresses* the importance of comprehensive and effective monitoring and reporting of system-wide and individual-entity strategic planning and implementation of the provisions of the present resolution to ensure coherent and coordinated support for the implementation of the 2030 Agenda for Sustainable Development and other internationally agreed development goals by the United

Nations development system, and in this regard requests the entities of the United Nations development system carrying out operational activities for development to ensure that their planning and activities, and strategic plans where applicable, are consistent with and guided by the provisions of the present resolution, in order to build synergies and reduce overlap across the system, and clearly identify the entity's specific contribution to the system-wide support provided by the United Nations development system, including how staff are incentivized to work towards system-wide goals;

80. *Requests* the Secretary-General to continue to strengthen the analytical quality of system-wide reporting on funding, performance and programme results for the United Nations operational activities for development, aligned with the Sustainable Development Goals, and in this regard calls for the publication of timely, reliable, verifiable and comparable system-wide and entity-level data, definitions and classifications;

81. *Also requests* the Secretary-General to present to the Economic and Social Council in 2018 and 2019 a report on system-wide implementation of the provisions of the present resolution and the results achieved, and to make other recommendations to further strengthen system-wide reporting;

82. *Invites* the Economic and Social Council, based on the reports of the Secretary-General, to provide overall coordination and guidance to the United Nations development system and propose to the General Assembly recommendations to improve the overall progress in the full implementation of the provisions of the present resolution through the annual follow-up resolution on the operational activities for development of the United Nations system;

83. *Requests* the Secretary-General, under the auspices of the Economic and Social Council and in cooperation with United Nations resident coordinators and in an appropriate and cost-effective manner, to conduct a biennial survey, directed to Governments on a voluntary basis, on the quality, relevance, effectiveness and efficiency of the support of the United Nations development system for national development priorities and plans in order to provide feedback on the strengths and main challenges encountered in the interaction of Governments with the United Nations development system, with a view to enabling intergovernmental bodies to address them and enhance their support at the country level, and requests that the results of such surveys be published and made available to Member States;

84. *Also requests* the Secretary-General to submit to the General Assembly at its seventy-fifth session, through the Economic and Social Council, a comprehensive analysis of the implementation of the present resolution, as well as of mandates contained in Assembly resolution [67/226](#) and the subsequent follow-up resolutions that remain unfulfilled.

*66th plenary meeting
21 December 2016*