Draft Strategy

Preparations for 2012 Quadrennial comprehensive policy review of the General Assembly

Strengthening system-wide reporting of funding for operational activities for development of the United Nations system

Office for ECOSOC Support and Coordination Department of Economic and Social Affairs United Nations

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1. Introduction

UN operational activities for development account for approximately two-thirds of all UN system-wide activities. The thirty-six UN entities that carry out almost all of those activities received some \$23 billion in contributions in 2010, up from \$13 billion in 2003.

As the work of the UN system for development has grown in scale and complexity in the recent past, particularly due to the exponential increase in restricted non-core resources, Member States have recognized the need for more disaggregated system-wide reporting on funding flows. In response, UNDESA has stepped-up efforts to strengthen analysis of funding for UN operational activities for development.

The improvements made in such analysis, particularly in the 2010 and 2011 funding reports of the Secretary-General have been well-received by Member States while also positively influencing policy deliberations in ECOSOC and the GA on UN operational activities for development.

The purpose of this note is twofold: firstly, to share with Member States and other stakeholders the progress that has been made in the past two years in strengthening system-wide statistics, analysis and reporting on funding flows, and, secondly, to seek extra-budgetary support from Member States for further improvements in this area which would be the focus of preparations for the 2012 report of the Secretary-General. These improvements will be guided by the following objectives:

- To establish the funding report and related information system as an authoritative source of quality data, information and analysis on UN operational activities for development;²
- To strengthen partnerships with internal and external stakeholders in the preparation of the report, who recognize their own interests in the quality, integrity and overall credibility of the funding report and associated information system, and hence the importance of their contribution;
- To establish transparent processes in which stakeholders and existing collaborative and coordinating bodies like CEB (e.g. CEB/UNDG and CEB/Funding and Budget Network) are engaged in the preparation of the report;
- To strengthen collaboration and networking with other external information and analysis providers on financing of UN operational activities for development, in particular OECD/DAC, ensuring complementarities, reconcilability, consistency and credibility of data, information and analyses;
- To develop effective communications approaches and processes during all stages of the preparation and dissemination of the report and related information system; and
- To strengthen the identity of the funding report within the UN development system³ and UNDESA, including through the institutionalization of an effective substantive and technical support structure with well-defined roles and responsibilities, known for its knowledge, expertise and responsiveness.

Section 2 discusses the priority areas that will be the focus of improvements in system-wide reporting on funding in the preparation of the 2012 report of the Secretary-General, with more details provided in Annex I, including on progress made in the past two years.

¹ See Annex 2 for list of recent legislative mandates on system-wide reporting on UN operational activities for development.

² UN equivalent/counterpart to the OECD/DAC report on multilateral aid.

³ The UN development system consists of the 36 entities that receive funding for operational activities for development.

2. System-wide reporting: priority areas in 2011-2012

The past two years have seen significant progress in improving the quality of system-wide reporting on funding for UN operational activities for development (see Annex I for further details). The steps taken so far have particularly focused on improving the coverage, timeliness, reliability, quality and comparability of system-wide reporting on funding flows. The 2012 funding report will build on this progress.

The 2012 report will also continue to provide in-depth analysis of selected funding issues viewed to be important for enhanced effectiveness of the UN development system. Moreover, the 2012 funding report is expected to serve as a major input to the 2012 quadrennial comprehensive policy review (QCPR) of the General Assembly (GA) of UN operational activities for development (OAD).

The strategy for the preparations of the 2012 funding report is further outlined here below:

A. Strengthening analytical quality of system-wide reporting on funding

The preparations for the 2012 report will start with a thorough assessment of the analytical, informational and communicational quality of the 2011 report. This review will include eliciting feedback from stakeholders on how the report meets their expectations. The objective is to further enhance the user-friendliness, relevance and analytical quality of the funding report.

The preparations for the 2012 funding report will particularly focus on improvements in the following areas:

Contributions

(a) Strengthen analysis of the predictability of funding flows

The predictability of core and non-core funding flows for operational activities for development will be assessed with particular focus on lack of growth in core contributions, recent high rate of growth in non-core contributions, the impact of exchange rate fluctuations, and the use, or lack thereof, of multi-year pledges by donors. This analysis will be mainstreamed into the contributions section of the report and will particularly focus on the largest entities of the UN development system, which account for more than 80 per cent of all resources flows. Analysis of the predictability of funding flows for operational activities for development of the UN system is also expected to become a standard feature in future reports. This work aims to further deepen the analysis of predictability of funding flows introduced in the 2011 report.

(b) More disaggregated breakdown of non-core funding by place of mobilization

The 2010 and 2011 reports of the Secretary-General provided for the first time a breakdown of non-core contributions by the four main funding streams: multi-donor trust funds (MDTFs), thematic funds, local resources and programme and project-specific funding. The 2012 report will build on this work by providing further breakdown of non-core contributions by place of mobilization, i.e. headquarters or country-level. This analysis is particularly expected to contribute to better understanding of how much of non-core funding to the UN development system is mobilized at the country-level.

(c) Reconciliation of funding totals in DESA and OECD/DAC reports

The 2011 report of the Secretary-General attempted for the first time to reconcile DESA funding totals with those of OECD/DAC (see Annex II, page 71) for UN operational activities for development. More than 90 per cent of the DESA and OECD/DAC funding totals could be reconciled in the 2011 report. The preparations for the 2012 funding report will aim to close this gap in collaboration with the OECD/DAC.

Expenditures

(a) Strengthen analysis of support-cost recovery of non-core contributions

Building on the analysis conducted in the 2010 and 2011 funding reports, the issue of cost recovery of management and administrative costs of non-core contributions will again be examined in the 2012 report. This analysis will be mainstreamed into the expenditures section of the report and is expected to become a standard feature of future reports as well. The main focus of this analysis will be the top entities that account for some 80 per cent of development-related contributions and expenditures of the UN system.

- (b) Better breakdown between development-related funding and humanitarian assistance
 - The 2010 and 2011 reports introduced for the first time a breakdown between development-related and humanitarian assistance-related contributions and expenditures. This DEV/HA breakdown will be further refined in the 2012 report through collaboration with the OECD/DAC which will provide DESA with access to project-level data on core and non-core expenditures provided by a number of UN entities and donor countries to the DAC.
- (c) More disaggregated analysis of concentration and fragmentation of UN development system
 In the 2011 report of the Secretary-General, concentration and fragmentation of the UN development system was examined at three-levels:
 - i. The UN development system as a source of development financing for individual programme countries including distribution of resources among those countries;
 - ii. UN entities as a source of development financing in programme countries;
 - iii. Concentration and/or fragmentation of the UN development system in the delivery of operational activities for development.

This analysis will be further refined in the 2012 report by providing more disaggregated information of the concentration and fragmentation of the UN development system by core and non-core funding as well as development-related activities and humanitarian assistance. The analysis will also examine whether the UN development system has become more-or-less concentrated/fragmented in recent years. In addition, this analysis will examine different scenarios for enhancing the cost-effectiveness of the UN development system if threshold amounts were to be introduced for UN entity country office presence in programme countries.

(d) Improve accuracy of reporting on sector expenditures

As stressed in the 2010 and 2011 reports, it is inherently difficult to accurately present the sectoral distribution of expenditures of UN operational activities for development owing to the lack of adequate, up-to-date standards and methodologies within the UN system in this regard. This issue of accuracy of sector expenditures in UN reporting will be further examined in the 2012 report in collaboration with OECD/DAC, which will provide DESA with access to project-level data on core and non-core expenditures provided by UN entities and donor countries to the DAC. Through this collaboration, DESA expects to be able to report more accurately on sector expenditures of the UN development system.

B. Special review of selected funding issues

The 2012 report of the Secretary-General, like the one in 2011, will provide in-depth analysis of selected funding issues viewed to be important for enhanced effectiveness of the UN development system. The 2012 report will particularly focus on the following topics:

(a) Indicators of system-wide effectiveness and efficiency

GA resolutions have repeatedly called for greater effectiveness and efficiency in the UN development system. To respond to these mandates, a set of indicators will be developed to serve as a proxy for system-wide effectiveness and efficiency of UN operational activities for development. These indicators will be developed with a view to enabling tracking of system-wide efficiency over time. In addition, an attempt will be made to analyze the impact of the UN development system by reviewing UN expenditures by sector and programme country over a period of 10-15 years together with total ODA and trends in selected social indicators. It is envisaged that information on system-wide effectiveness and efficiency indicators will become a standard feature in future funding reports.

(b) Benefit/cost analysis of simplification and harmonization of business practices at country-level Analysis will be undertaken of the potential benefits of harmonizing or consolidating administrative back office functions of UN entities at the country-level. Building primarily on a significant number of earlier studies at the country-level in this area, this analysis will attempt to estimate the potential financial benefits of harmonizing or consolidating operational services, including the business centre model. This analysis will also attempt to improve the understanding of the potential benefits inherent in enhanced inter-agency coordination in the area of programming.

(c) Further exploring the concept of "critical mass" of core resources

The GA in resolution 64/289 "invited the governing bodies of the UN funds and programmes to initiate further discussion with a view to exploring the most appropriate definition of, and a process towards arriving at, a critical mass of core funding for each fund and programme, according to their individual mandates." The 2012 funding report will complement the efforts to be undertaken by individual funds and programmes to define this concept by exploring different options for increasing the share of core contributions to the UN development system.

Budget frameworks

To better understand the potential of shifting non-core funding to core, analysis will be conducted of the budget framework of the top 10 OECD/DAC donor countries to the UN funds and programmes. This analysis is expected to lead to a more realistic assessment of the potential to increase the share of core contributions to the UN development system from OECD/DAC countries.

Expert meeting

As part of the broader discussion on how to define the concept of "critical mass" of core resources to UN funds and programmes, an expert meeting will be convened in the spring of 2012 to examine possible approaches in this area. The analysis of the budget framework of the top 10 OECD/DAC donor countries and mentioned here above will be one of the main background documents for this meeting. Participants in the meeting will come from both programme and donor countries as well as entities of the UN development system.

Annex I Progress and priorities in improving system-wide reporting on funding flows

Annex I provides a detailed account of the key steps taken in the past two years to improve the coverage, timeliness, reliability, quality and comparability of system-wide reporting on UN operational activities for development, as well as plans for further improvements in the 2012 report.

Progress

Priority areas: 2011-2012

(a) Strengthening the system-wide reporting system

Coverage

- As part of preparations for the 2010 and 2011 reports, data
 has been collected directly from all 36 UN entities reporting
 funding for operational activities for development (OAD),
 compared to only 7 organizations in 2007. UNDESA has
 been assigned full responsibility for the data collection.
- The scope of the questionnaire was expanded with a view to obtaining information on programme support costs as well as management and administration costs by each UN entity.
- The 2010 and 2011 reports provided more in-depth analysis
 of long-term trends in contributions with particular focus on
 non-core funding flows, including the four main funding
 streams: MDTFs, thematic funds, programme and projectspecific funding and local resources.
- The 2010 report for the first time distinguished between development-related (DEV) funding and humanitarian assistance (HA) and between third party and local non-core resources flows.
- The 2011 report explained at the outset the coverage and structure of the analysis in the report as well as some of its limitations.
- The 2011 report was further standardized, coupled with the introduction of more in-depth analysis of key fundingrelated issues, including:
 - Predictability of core and non-core funding, including the impact of exchange-rate fluctuations;
 - Support-cost recovery relating to non-core funding flows, including examining the policies and practices that are in place to recover support costs;
 - Concentration and fragmentation of UN development system at the country level;
 - > Cost of coordination of UN development system.
- The 2011 report introduced the concept of 'country programmable resources' and analyzed the distribution of CPR by geographical location and income groups.
- The 2011 report provided more in-depth analysis of funding for the UN development system vis-à-vis total multilateral and bilateral aid.
- A database on funding data was populated with more historic information to facilitate long-term trend analysis.

- Analyze the budgetary frameworks of top 10 OECD/DAC donors to UN funds and programmes to see if flexibility exists to shift non-core contributions to core.
- Better measurement of system-wide effectiveness and efficiency is planned in the 2012 report by developing indicators to arrive at an overall assessment.
- The quality of non-core funding flows will be further examined through breakdown by place of mobilization, i.e. headquarters or country-level.
- Methodology for distinguishing DEV funding from HA will be further refined during preparation of 2012 report through review of project-level expenditures data provided by the OECD/DAC.
- Analysis of concentration & fragmentation of UN development system will be expanded as follows:
 - Distinguish between core and non-core funding;
 - Distinguish between DEV and HA-related activities;
 - Study recent trends in concentration levels;
 - Examine possible scenarios for rationalizing UN country office presence in programme countries through the introduction of threshold amounts.
- Expenditures analysis across UN entities will be expanded
- More comprehensive information on core and non-core financed expenditures will be collected for the 2012 report.
- Review and compare information on UN expenditures by sector as reported by DESA and OECD/DAC and provide appropriate recommendations.
- Undertake a review of expenditures by sector and programme country and trends in selected social indicators.
- Further explore the issue of "critical mass" of core resources by convening an expert group meeting on this topic in 2012.

Timeliness

Starting in 2010, an annual UNDESA Funding Update has been produced in June and posted on the OESC/DCPB website as well as made available during the Operational Activities Segment of ECOSOC. This update provides preliminary

 Funding Update will again be issued in June 2012 and made available on the OESC/DCPB website and circulated to Permanent Missions and relevant focal points in UN entities, including data providers.

Progress

estimate of contributions for operational activities for development in the previous calendar year, which otherwise would only be available to Member States in the SG report the following year.

Priority areas: 2011-2012

 Starting in 2012, as part of ongoing collaboration with the CEB, the annual survey questionnaire will be part of a web application consisting of a user-friendly interface that is connected to a back-end database. This will make it easier for UN entities to supply data to DESA and also make it faster for the department to collect and present funding-related information to Member States.

Reliability

- A preformatted questionnaire for collecting data directly from UN entities was designed and introduced in the preparation of the 2008 funding report.
- A relational database to store data in secure and semiautomated manner has been designed, replacing previous labour intensive and error-prone data inputting methods.
- A reconciliation section for both income and expenditures was introduced to the questionnaire to enhance reliability of data and information used for the funding report.
- The latest questionnaire was also revised to foster greater clarity on the definition of OAD by more clearly distinguishing such activities from other/normative work of the UN system.
- Design of the new questionnaire and database to be introduced in 2012 will allow for direct data entry by UN entities with a view to improving reliability of data collection and processing.
- Methodology for distinguishing between DEV funding and HA will be refined for the 2012 report based on analysis of project-level expenditures data provided by OECD/DAC.

Quality

- A process has been instituted to reconcile data collected by UNDESA with information contained in reports of the entities of the UN development system.
- UNDESA reconciled the coefficients used to calculate the share of assessed contributions which are used for OAD by each UN specialized agency with the corresponding coefficients used by OECD/DAC and published in Annex 2 of the DAC statistical reporting directives.
- Revision of questionnaire has enabled UNDESA to reconcile its figures with "bottom-line" financial totals reported by CFR.
- Consultations were enhanced with OECD/DAC on systemwide reporting issues, including DESA participating in the 2011 meeting of OECD/DAC working party on statistics.

- Different reporting methods by UNDP and UNICEF of trust fund income will be examined and discussed with the two entities
- Assessment of current baseline datasets used for trend analysis will be undertaken with a view to ensuring accuracy of reporting.
- Further efforts to reconcile data between DESA and OECD/DAC are planned, including through in-depth examination of the OECD/DAC project-level database.

Comparability

- UNDESA and CEB Secretariat convened an expert group meeting on strengthening system-wide reporting on funding of the UN system in January, 2011. The meeting discussed the strengths and weaknesses of the 3 current reports that track funding flows through the UN system and looked at ways that they can better complement each other, including how to fully explore and exploit overlaps in data/information requirements, data collection processes and management of each report.
- 2011 report provided information on the extent to which data is comparable between DESA and OECD/DAC.
- The 2011 report provided more in-depth comparisons of differences in OECD/DAC and DESA reporting.
- The 2010 report was redesigned to facilitate enhanced comparability of data and information across time and UN entities.
- More meaningful comparison of core ratios over time and across different funding sources is now possible with better

- Further enhance the effectiveness of system-wide reporting on funding for the UN system through harmonization and simplification of data collection processes and improved analysis of funding-related information for the benefit of all stakeholders.
- Further reconciliation between OECD/DAC and DESA data is planned in 2012 report by studying in detail the information sent to OECD/DAC and liaising with OECD/DAC data providers.
- Additional analysis will compare trends in UN funding with OECD/DAC ODA flows and international development cooperation more broadly.
- Continued dialogue will be maintained with UN entities to ensure common understanding of contributions and expenditures definitions.
- Work of CEB/HLCM WGs on Financial Reporting and Cost Recovery Policies will be followed more closely, as well as related work of UNDG/CEB.
- Format of funding report will be further standardized to

Progress

distinction between DEV funding and HA.

- Comparability has been promoted through reclassification of data by several UN entities, following consultations:
 - UNRWA earmarked project funds are now classified as "non-core"
 - UNESCO unliquidated obligations are now excluded from total expenditures (since they turn into disbursements the following year)
 - UNCHR and WFP core and non-core contributions were reclassified for consistency with other entities
- The implications that introduction of IPSAS will have on analysis of funding trends was discussed during an expert group meeting in January 2011. A plan has been devised to address this issue.

Definitions

- Inter-agency consultations have led to better definitions of key funding terms such as core and non-core contributions and DEV funding vis-à-vis HA;
- The 2011 report provided definitions of key terms as well as differences in terminologies used both across the UN system and with other outside actors.

Classifications

- Limited progress has been made in improving comparability
 of classifications used by UN entities in reporting on OAD,
 mainly due to lack of well-established priorities in this area,
 as well as time-consuming consultations involved in
 reaching such agreements. Over time, some UN entities
 have modified the ACC sector classification system to serve
 their respective reporting needs. The net result has been
 that reporting on sector expenditure has become unreliable.
- Some UN entities have begun reporting expenditures to DESA broken-down between those financed from core and non-core contributions respectively.
- Expenditure data disaggregated by core and non-core resources were collected from most UN entities. The enhanced analysis on cost recovery and provided more accurate estimate on the degree to which non-core resources are aligned with core mandates and priorities of UN entities.

Networking and collaboration

 UNDESA and CEB secretariat convened the first expert meeting on system-wide reporting on funding for UN system

Priority areas: 2011-2012

facilitate comparison across time and UN entities. This includes having regular sections of the report devoted to funding issues such as cost recovery, donor burden, concentration/fragmentation and predictability of aid, so these issues can be monitored on an annual basis.

- Engage in further consultations with CEB on the need to establish an inter-agency working group on funding statistics.
 Such a working party could focus on differences in terminology, definitions and sector classifications across the UN system.
- Reconcile differences in classification between UNICEF and UNDP with respect to trust funds. Currently UNICEF trust funds are not counted as income since they are not viewed as consistent with policies and objectives of organization. Further research needs to be conducted to ensure that reporting conventions being applied by UN entities achieve some level of comparability.
- Enhance analysis and data on global pooled funds administered outside UN system such as Global Fund, GFATM and GEF. These global funds constitute a special form of noncore pooled funds which may have less administrative burden on donors but possibly more on multilateral agencies.
- Networking and collaboration with data providers in 36 entities of UN development system will be strengthened through more regular interaction, including convening a second expert meeting on system-wide reporting on funding.
- The possibility of having "system-wide reporting" on the agenda of CEB/UNDG and CEB/FBN will be explored.
- Further explore the issue of "critical mass" of core resources by convening an expert meeting on this issue.

(b) Improving analysis of funding trends, including predictability of contributions

- The last two years have seen significant improvements in system-wide reporting on long-term funding trends with such analysis mainstreamed into many sections of the 2010 report. The 2010 report also contained for first time special
- Future reports will contain a regular section on predictability of funding flows so that progress can be monitored over time.

Progress

Priority areas: 2011-2012

- section on predictability of funding flows, including preliminary examination of impact of exchange rate fluctuations.
- The 2011 report build on progress made in the 2010 report by providing more trend analysis of DEV-related activities, including and excluding local resources, versus total multilateral and bilateral aid flows.
- The 2011 report included enhanced analysis of the predictability of core and non-core funding flows with particular focus on impact of rapid growth in non-core contributions compared to core funding and exchange rate fluctuations and use of multi-year funding pledges.

(c) Achieving better overview of non-core funding flows

- The 2010 report significantly broadened and improved analysis of non-core funding flows (both contributions and expenditures), including the four main funding streams: (a) programme and project-specific funding, (b) thematic funds, (c) MDTFs, and (d) local resources contributions. The 2010 report also included special section on local resources. In addition, analysis of non-core funding was an integral part of most sections in the 2010 report. This emphasis on more disaggregated reporting on non-core contributions in the 2010 report influenced the decision of Member States in GA resolution 64/289 to request governing bodies of funds, programmes and specialized agencies to enhance governance of non-core resources flows.
- The 2011 report built on the 2010 report with a more detailed analysis of the four main non-core funding streams, including MDTFs and other funds pooled at the global, regional and country levels as well as long-term trends in the sources of non-core funding.
- The OESC/DCPB website now contains information on existing MDTFs and thematic funds, including information on their mandates, performance and governance structures in response to GA resolution 64/289.

 Non-core funding flows will be further examined by place of mobilization, i.e. headquarters or country-level.

(d) Strengthening measurement of coordination costs

- The 2011 report contained a special study on the cost of coordination of the UN development system which resulted in a more accurate estimate of such costs at the country, regional and global levels.
- The 2012 report will include special analysis of the benefits of harmonizing or consolidating administrative back office functions at the country-level, building on earlier studies in this area. The report will also examine the potential benefits of inter-agency coordination in the area of programming.

(e) Enhancing online access to funding-related information

- Several steps have been taken recently to enhance online access to information on funding of operational activities for development. A special funding page has been created on the OESC/DCPB website containing more detailed breakdown of information on funding flows as well as links to all earlier reports of SG on funding dating back to 1981.
- DESA is currently working with the CEB Secretariat on a new financial statistics database and reporting system which will facilitate the data collection process and provide online access to statistical information on funding. This financial statistics system and database is expected to become operational in 2012.

Annex II Recent legislative mandates

Resolution	Reporting	
59/250 (OP22)	Requests SG to improve annual statistical compendium to operational activities segment of ECOSOC by adding mul year perspective, fully incorporating available information and statistics	
59/250 (OP23)	Requests ECOSOC to undertake triennially, as of 2006, a comprehensive review of trends and perspectives in funding for development cooperation	
E/2006/14 (OP9)	Requests SG, in consultation with the UNDG, to provide, in view of the preparations of the 2007 TCPR, a consolidated overview of the biennial costs of the RC function and its current funding mechanisms;	
62/208 (OP28)	Requests SG, making use of existing capacities within the Secretariat and, if necessary, voluntary contributions:	
	(a) To continue to broaden and improve the coverage, timeliness, reliability, quality and comparability of system-wide financial data, definitions and classifications for the financial reporting of operational activities for development of the United Nations system, in a coherent way (see also OP20 in E/2008/2);	
	(b) To build a comprehensive, sustainable and consistent financial data and reporting system for operational activities for development of all the relevant organizations and entities of the UN system (see also OP20 in E/2008/2);	
	(c) To include, in this regard, in the report to be submitted to ECOSOC in 2008 a concise assessment of progress made and a description of planned activities;	
E/2008/2 (OP13)	Requests SG, in his annual report on the functioning of the resident coordinator system, to report on the participation and support to the functioning of the resident system of the UN system, including the non-resident agencies, and on progress in enhancing development input, coherence, effectiveness and efficiency and costs and benefits of coordination through the resident coordinator system, with specific attention to the regional and country levels	
63/232 (OP4)	Requests UNDP and UNDESA, making use of existing capacities within the Secretariat, and, if necessary, voluntary contributions, to take the necessary steps to integrate by 2010 information from the UNDP report on UN system technical cooperation expenditures and its statistical addendum into the report on the comprehensive statistical analysis of the financing of operational activities for development of the UN system, to provide appropriate online access to this information and to report to ECOSOC in 2009 on progress in this regard, and	
63/232 (OP13)	Underscores importance of mobilizing more predictable levels of voluntary contributions to the core operational programmes of UN development system, recognizes the establishment of thematic trust funds, multi-donor trust funds and other voluntary non-earmarked funding mechanisms linked to organization-specific funding frameworks and strategies established by the respective governing bodies as funding modalities complementary to regular budgets, and encourages the measurement of the funding received by the UN through thematic funds, MDTFs and other voluntary funding mechanisms linked to organization-specific funding frameworks.	
63/232 (OP16	Reiterates its request to SG to take, in full consultation with Member States and observer States, measures (OP16):	
& OP17)	(a) To promote adequate and expanding base of development assistance from UN system, taking into account, inter alia, the development priorities of programme countries (see also OP20 in E/2008/2);	
	(b) To promote an upward trend in real contributions to operational activities for development, to identify obstacles to the achievement of that goal, and to make appropriate recommendations in this regard;	
	(c) To promote the predictability and multi-year pledging of funding for operational activities for development;	
	(d) To promote an appropriate balance between core and non-core contributions;	
	Requests SG to report, in the context of his annual report on implementation of resolution 62/208, on measures taken in response to paragraph 16 above, bearing in mind the provision of the present resolution, and including feedback from Member States on ways to achieve the aims contained therein (OP17)	
E/2009/1 (OP20)	Requests UNDG, in close cooperation with UNDP, to further develop approaches and tools for measuring and reporting on costs and benefits of coordination, including input on best practices and lessons learned from the field on the functioning of the resident coordinator system, and requests the SG to include in his report to be submitted to ECOSOC at its substantive session in 2010, information on challenges and achievements	
E/2009/1 (OP33)	and in this regard, requests that future reports should include further analysis of the current situation and perspectives in respect of core and non-core funding for the United Nations development system	
63/311 (OP15)	Requests SG to include in his comprehensive statistical analysis of the financing of operational activities for development further analysis and actionable proposals on the current situation and perspectives in respect of core and non-core funding for the United Nations development system, notably the implications of various forms of non-core funding, in terms of predictability, country ownership and the implementation of intergovernmental mandates	
63/311 (OP16)	Also requests SG to create a central repository of information on OAD, including disaggregated statistics on all funding sources and expenditures, building on the his comprehensive statistical analysis of the financing of operational activities for development, and to ensure appropriate	

Resolution	Reporting
	and user-friendly online access and regular updating of the information contained therein
64/289 (OP37)	Requests SG to include information on all existing MDTFs and thematic funds, including information on their mandates, performance and governance structures in the annual report on financial statistics to ECOSOC, with a view to further improving the participation of Member States in their governance
64/289 (OP40)	Takes note of the improved reporting on funding for operational activities of the UN development system, and requests that further improvements be made in order to more accurately reflect the diversity in non-core funding streams, such as MDTFs, including funds pooled at the global, regional and country levels
64/289 (OP41)	Requests, in this regard, that future reporting on funding for the UN development system more clearly distinguish between funding for development and funding for humanitarian activities, and better differentiate self-supporting contributions from other non-core funding flows
64/289 (OP42)	Requests SG to report on the predictability of funding for the UN development system, including the impact of rapid growth in non-core contributions compared to core funding, significant exchange rate fluctuations and the limited use of multi-year pledges, in annual report to ECOSOC on the results achieved and measures and processes implemented in follow-up to GA 62/208, to be considered by Member States in the context of the comprehensive policy review of operational activities for development of UN system