

# Review of management and administration in the United Nations Environment Programme (expanded report)

**Report of the Joint Inspection Unit** 

**Prepared by Conrod Hunte** 





[English only]

# Review of management and administration in the United Nations Environment Programme (expanded report)

**Report of the Joint Inspection Unit** 

**Prepared by Conrod Hunte** 

# Contents

	Abł	breviations and acronyms	
I.	Intr	oduction	
	A.	Background	
	B.	Objectives, scope and methodology	
II.	Gov	vernance framework	
	A.	Governance	
	B.	Executive management	
III.	Mai	nagement	
	A.	Organizational structure	
	B.	Management framework	
	C.	Administrative services.	
IV.	Fina	ancial framework	
	A.	Funding model	
	B.	Resource mobilization.	
	C.	Financial management.	
V.	Stra	ategic planning, partnerships and risk management	
	A.	Strategic planning	
	B.	Partnerships	
	C.	Risk management.	
VI.	Hui	man resources	
	A.	Human resources management	
	B.	Workforce of the United Nations Environment Programme	
VII.	Cor	mmunications and knowledge management	
	A.	Communications and outreach	
	B.	Knowledge management	
	C.	Publications	
VIII.	Info	ormation and communications technology	
IX.	Ove	ersight	
	A.	Oversight structure	
	B.	Evaluation function of the United Nations Environment Programme	
	C.	Oversight issues	
nexes			
I.	Org	ganizational structure	
II.	Met	thodology and response rates for surveys and questionnaires conducted during the review	

# Abbreviations and acronyms

CEB United Nations System Chief Executives Board for Coordination

FTA Fixed-term appointment

GCF Green Climate Fund

GEF Global Environment Facility

IAAC Independent Audit Advisory Committee

ICT Information and communications technology

IPMR Umoja Integrated Planning, Monitoring and Reporting Solution

JIU Joint Inspection Unit

MEAs Multilateral environmental agreements
OIOS Office of Internal Oversight Services

UNDP United Nations Development Programme

UNEA United Nations Environment Assembly

UNEP United Nations Environment Programme

UN-Habitat United Nations Human Settlements Programme

UNON United Nations Office at Nairobi

UNOPS United Nations Office for Project Services

iv 25-10420

## I. Introduction

1. The review of management and administration in the United Nations Environment Programme (UNEP) is part of a series of management and administration reviews conducted by the Joint Inspection Unit (JIU) in line with its long-term strategic framework for the period 2020–2029. The review was conducted at a time following the approval and implementation of a new delivery model (the Policy for One UNEP Delivery for Better Collaboration and Country Support), which represented a shift in the modus operandi of the organization. The timing of the review also coincides with the preparation of the medium-term strategy for the period 2026–2029. Lastly, the review is published ahead of the seventh session of the United Nations Environment Assembly, planned to be held in December 2025. Two JIU outputs were produced: (a) a concise report, issued under the symbol JIU/REP/2025/1, focusing on the main findings, conclusions and recommendations and available in the six official languages of the United Nations; and (b) the present expanded report, providing a broader analysis and supporting information in English only.

## A. Background

2. Foundation and mandate of UNEP. The United Nations Environment Programme was established by the General Assembly in its resolution 2997 (XXVII) in 1972 to promote international cooperation in the environment field and to coordinate environmental matters within the United Nations system. Member States reaffirmed and strengthened this mandate over the years, while also configuring the governance framework, which evolved as illustrated in figure I. The outcome document of the United Nations Conference on Sustainable Development, held in 2012, entitled "The future we want", emphasized the role of the Programme as the leading global environmental authority that sets the global environmental agenda, promotes the coherent implementation of the environmental dimension of sustainable development within the United Nations system and serves as an authoritative advocate for the global environment. Alongside its mandate, the Programme's membership has expanded and its activities have diversified and expanded in time to address operational and programmatic aspects of the objectives set forth in its medium-term strategies and the resolutions adopted by the United Nations Environment Assembly.

<sup>1</sup> A/74/34, annex I, and A/79/34.

<sup>&</sup>lt;sup>2</sup> During the preparation of the review, the UN80 Initiative was launched, which may have a direct impact on the management and administration of UNEP in the short to medium term.

<sup>&</sup>lt;sup>3</sup> The underlying data and additional annexes are available on the Unit's website, as a supplementary paper.

<sup>&</sup>lt;sup>4</sup> See General Assembly resolution 66/288, annex, para. 88.

General Assembly resolution 2997(XXVII) General Assembly resolution 67/213 Governing Council United Nations Environment Assembly Governing bodies Governing Council decision 27/2 Open-ended Committee of Permanent Representatives Governing Council decision 13/2 Governing Council decision 19/32 Committee of Permanent Committee of Permanent Representatives Representatives subcommittees Governing Council decision 27/2 Annual Subcommittee of the Committee of Permanent Representatives 1972 1985 1997 2012 2013 Mandate Governing Council decision 19/1 General Assembly resolution 66/288 General Assembly resolution 2997(XXVII) Policy advice Coordination and system-wide strategies Promotion of international cooperation Promotion of international cooperation Science-policy interface Policy guidance for programmes Environmental law and interlinkages Dissemination of information Review environment situation, Coordination of environmental activities Institutional capacity-building programmes, policies Science-policy link Ensuring active participation of stakeholders

Institutional capacity building

Figure I Evolution of the governance and mandate of the United Nations Environment Programme

Source: Prepared by JIU (2025).

Scientific information exchanges

Strategic objectives of UNEP. The strategic planning document entitled "For people and planet: the United Nations Environment Programme strategy for 2022–2025 to tackle climate change, loss of nature and pollution" describes how the organization intends to address environmental planetary crises though three strategic objectives outlined as: (a) "Climate stability"; (b) "Living in harmony with nature"; and (c) "Towards a pollution-free planet". 5 As stated therein, UNEP supports an integrated and balanced implementation of the 2030 Agenda for Sustainable Development and aims at building Member States' and partners' capacity to integrate the environment into all aspects of sustainable development. UNEP is a custodian (or co-custodian) of a series of Sustainable Development Goal indicators and associated targets.<sup>6</sup>

Civil society engagement

- UNEP facts and figures. UNEP headquarters is located in Nairobi, Kenya. In April 2025, its organizational structure comprised eight divisions, six regional offices and six subregional offices, as well as country, liaison and programme offices, as presented in annex I. In terms of financial resources, the organization mostly relies on voluntary contributions to deliver on its programme of work. For the biennium 2022-2023, UNEP income reached \$1.35 billion, surpassing its projected budget of \$872.9 million. As regards human resources, at the end of 2024, the UNEP workforce comprised almost 1,400 staff members and about 1,500 affiliate personnel.
- United Nations Secretariat regulatory framework. In accordance with Secretary-General's bulletin ST/SGB/2015/3, the UNEP secretariat is integrated in the organizational structure of the Secretariat of the United Nations and is subject to the strategies, policies and initiatives approved by the General Assembly and the

<sup>&</sup>lt;sup>5</sup> UNEP/EA.5/3/Rev.1, para. 42.

<sup>&</sup>lt;sup>6</sup> Ibid., para. 33.

directives of the Secretary-General. In the context of an increasingly operationaloriented organizational setting, UNEP has developed its own operational guidance in several areas, as found necessary.

United Nations system environmental framework. As important elements for establishing and delivering international environmental commitments at the global or regional levels, a series of multilateral environmental agreements have been adopted over the years, each with their own governance arrangements and secretariat structure. These structures are located, in most cases, away from UNEP headquarters. Their strategic planning and budget documents are approved by their own governing bodies and UNEP is providing support services for the functioning of their secretariats. The resolution adopted in 2016 by the Environment Assembly frames the relationship between UNEP and the multilateral environmental agreements for which it provides the secretariat. <sup>7</sup> There are currently 15 UNEP-administered secretariats and two action plans. While the scope of the present review does not extend to the governance of the multilateral environmental agreements, the report makes reference to opportunities and constraints arising from these arrangements and provides suggestions for improving their efficiency and effectiveness in the future. 8 In this context, the report will be shared for information with the executive heads of the secretariats of the UNEP-administered multilateral environmental agreements.

## B. Objectives, scope and methodology

- 7. **Objectives and scope**. The objective of the present review is to provide an independent assessment of organizational arrangements and processes, regulatory frameworks and related practices concerning the management and administration of UNEP, with a view to enhancing the effectiveness and efficiency of the organization for supporting its mandate delivery and its strategic objectives listed in its mediumterm strategic document. The Inspector examined the following areas: governance; organizational structure; management and administrative services; financial framework; strategic planning, partnerships and risk management; human resources management; communications and knowledge management; information and communications technology (ICT); and oversight. In accordance with the terms of reference for the review, considerations regarding organizational performance in operational areas are only included when found relevant for the study of management and administrative processes.
- 8. **Methodology**. In accordance with JIU internal standards and working procedures, the Inspector applied a range of qualitative and quantitative data collection methods, using various sources to ensure the consistency, validity and reliability of the findings. Information used is current as of April 2025. In line with the Unit's collaborative approach, comments and suggestions from UNEP management were sought at various stages of the process. The Inspector appreciated the collaboration and responsiveness of UNEP management and wishes to express appreciation to UNEP managers and personnel who assisted in the preparation of the report by participating in interviews or surveys and who willingly shared their knowledge and opinions.
- 9. The preparation of the report included:

25-10420 **3** 

<sup>&</sup>lt;sup>7</sup> UNEP/EA.2/Res.18.

<sup>8</sup> JIU reviewed environmental governance matters within the United Nations system in its reports entitled "Post-Rio+20 review of environmental governance within the United Nations system" (JIU/REP/2014/4) and "Management review of environmental governance within the United Nations system" (JIU/REP/2008/3).

- (a) A desk review. The Inspector reviewed extensive documentation pertaining to the meetings of the Committee of Permanent Representatives and the Environment Assembly, as well as reports produced by internal and external oversight bodies. Strategic documents, internal policies, administrative instructions and other related internal documents were also examined;
- (b) Questionnaires. UNEP management provided a corporate response to a questionnaire covering the main areas of management and administration, supplemented by relevant data and documentation. In addition, two online questionnaires gathered information and opinions from the heads of field and programme offices as well as from the secretariats of the multilateral environmental agreements (see annex II for further details);
- (c) Interviews with UNEP senior managers and resource persons. Leveraging insights from the responses to the questionnaires, the Inspector conducted interviews with the Executive Director and her deputy, the directors of all technical divisions, and the chiefs and staff of sections or units in charge of key administrative, management and oversight functions. Regional directors were interviewed separately, as were the heads of the liaison offices in Brussels and New York. The Inspector met with the Regional Ombudsman in Nairobi and with the President of the United Nations Nairobi Staff Union and Outposted Offices, as well as with members of UNEP personnel. The Inspector received input from the directors of the three divisions of the Office of Internal Oversight Services (OIOS). Interviews were conducted between November 2024 and February 2025;
- (d) Online surveys of UNEP personnel. In January 2025, online surveys designed and administered by JIU were distributed to all categories of personnel at all locations, including the UNEP-administered multilateral environmental agreement secretariats. As the level of participation among staff members was high, the respective survey results are statistically valid, with a margin of error of 3 per cent and a confidence level of 95 per cent. These results are referenced in various sections of the report (see annex II for further details);
- (e) Views of Member States. The views of Member States were gathered through interviews with the Chair and members of the 2024 Bureau of the Committee of Permanent Representatives, as well as with most 2024 Chairs of the regional and other groups. JIU conducted two online surveys: one addressed to the members of the Committee of Permanent Representatives and one to the representatives of Member States at the sixth session of the Environment Assembly, in 2024. The Inspector regrets that the participation in these surveys was insufficient to inform the analysis. This appears to be a persistent challenge also faced by UNEP management in previous surveys of representatives of Member States (for example those conducted in the context of the programme performance reports for 2022 and 2023);
- (f) Views of other stakeholders. The Inspector interviewed panels of experts from the Global Environment Facility (GEF) and the Green Climate Fund (GCF), which are the main sources of global (vertical) funds for UNEP.
- 10. **Finalization of the report**. In accordance with article 11 (2) of the statute of the Joint Inspection Unit and for quality assurance purposes, the draft report was subjected to an internal peer review to obtain comments from JIU Inspectors and to test the recommendations against the collective wisdom of the Unit. The revised report was circulated to UNEP management to correct any factual errors and provide comments on the findings, conclusions and recommendations. All types of contributions were processed with due respect for the confidentiality standards applied by JIU. The report was finalized taking into consideration all the comments received, although the final responsibility for the review rests solely with the author.

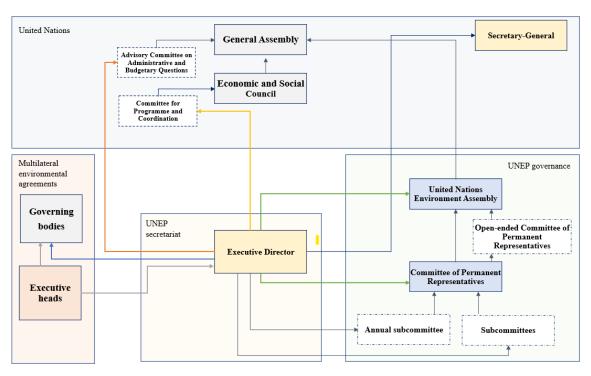
11. **Recommendations**. The present report is directed to UNEP executive management as well as the members of the United Nations Environment Assembly and the Committee of Permanent Representatives. As presented also in the concise report, the review contains eight formal recommendations, of which three are addressed to the governing bodies and five to the Executive Director. These recommendations are complemented by 27 informal recommendations (of which 18 are also found in the concise report) appearing in bold in the narrative and providing additional suggestions for reinforcing the management framework and related practices at UNEP.

# II. Governance framework

### A. Governance

12. **Multi-tiered governance**. The governance of the Programme must be viewed in the broader context of the United Nations system, as presented in figure II, which shows the various frameworks relevant to the organization. In addition to its own multi-tiered governance structure, as a United Nations programme, UNEP reports to the General Assembly and the Economic and Social Council and to their respective subsidiary bodies for administrative and budgetary matters (the Advisory Committee on Administrative and Budgetary Questions) and programme planning (the Committee for Programme and Coordination). The overall environmental governance framework of the system also includes the governing bodies of the multilateral environmental agreements to which UNEP provides secretariat support.

Figure II
United Nations Environment Programme governance framework



Source: Prepared by JIU (2025).

United Nations Environment Assembly

13. Environment Assembly. In 2012, the General Assembly, in paragraph 4 (b) of its resolution 67/213, granted universal membership to the Governing Council of the United Nations Environment Programme and changed its designation to the "United Nations Environment Assembly of the United Nations Environment Programme". The Environment Assembly is considered the world's highest-level decision-making body for matters related to the environment and reports to the General Assembly. It held its first session in 2014 and meets biennially for a one-week session to set the global environmental agenda, undertake policy review and provide overarching policy guidance, set the strategic guidance on the future direction of the Programme and define policy responses to address emerging environmental challenges. The Inspector intended to assess whether this expansion of the membership had contributed to enhancing the governance process of the organization, but no conclusions were reached due to the insufficient participation of key stakeholders in the JIU online surveys. Participation in the Environment Assembly primarily gathers representatives from ministries of environment, major groups and stakeholders (such as civil society and private sector representatives), other international organizations and scientists from across the globe. A good practice identified by the Inspector is the definition of indicators linked to policymaking organs in UNEP strategic planning documents, referring to the activities of the Environment Assembly. As the highest-level governing body of UNEP, the Environment Assembly has authority on the management and administration of the UNEP secretariat. Historically, however, its meetings have only allowed for a limited number of such topics to be discussed and decided upon. For example, during the past three Environment Assembly sessions, the few management decisions taken were related to the approval of UNEP strategic and budget documents or the management of trust funds. The Inspector acknowledges the challenge of accommodating negotiations and agreements on all substantive resolutions and administrative decisions during Environment Assembly sessions but stresses the importance of giving due attention to management and administration issues. The subsidiary intersessional body of the Environment Assembly, the Committee of Permanent Representatives, thus plays a pivotal role in guiding the secretariat on management and administration matters and ensuring oversight on these topics. However, as outlined in the paragraphs below, the role of the Committee in this regard has been the subject of attention among Member States in recent years in an effort to improve its work and decision-making process as intersessional governing body of UNEP between Assembly sessions.

## Committee of Permanent Representatives

14. Mandate of the Committee of Permanent Representatives. In 1985, the Governing Council established the Committee of Permanent Representatives as an intersessional subsidiary organ. At the time, the Governing Council would hold formal two-week sessions every two years and, in most in-between years, special sessions to address specific programmatic issues. These arrangements granted more time to discuss management and administration matters during formal sessions of the Governing Council. In accordance with its terms of reference, the Committee currently meets in formal sessions four times per year to oversee the implementation of the UNEP medium-term strategies and biennial programmes of work and to prepare the sessions of the Environment Assembly, including by providing advice on policy matters. Its meetings are organized either in person or as hybrid meetings. UNEP management also sees these meetings as an opportunity for Member States and other

<sup>&</sup>lt;sup>9</sup> Governing Council decisions 19/32 (1997), paras. 7 and 10, and 27/2 (2013), para. 9.

stakeholders to engage in dialogue with the Executive Director and key senior management personnel.

15. Accreditation of Member States to the Committee. Participation in the Committee is conditional on prior accreditation of the permanent missions. The Inspector notes the efforts conducted by UNEP management towards increasing the number of accredited members and sees this as beneficial for the organization, given that accredited members are more likely to contribute financially to the organization over the medium to long term, particularly through the Environment Fund. One can observe a significant increase in the number of accredited Member States between 2012 and 2024, from 95 to 149 (see table 1). There are benefits to accreditation for the Member States in terms of their capacity to exercise closer oversight of the organization and in terms of information received on the activities and achievements of UNEP. The newly accredited missions mostly belonged to the Eastern European States and the Asia-Pacific Group and do not have an on-site representation in Nairobi. However, at the time of the review, 44 Member States had not requested such accreditation. Moreover, among accredited members, only 94 had an on-site representation in Nairobi in 2024. These aspects can be seen as challenges to the governance of the organization.

Table 1

Overview of Member States accredited to the Committee of Permanent Representatives (2012 and 2024)

	2012	2024
Accredited	95	149
On-site representation in Nairobi	79	94
Representation outside Nairobi	16	55
Not accredited	88	44

Source: JIU, based on information provided by UNEP (2025).

16. The Committee of Permanent Representatives has various distinct subcommittees. In addition to the formal meetings, which are subject to specific rules in terms of documentation and support, the Committee has three informal types of meetings:

(a) The Annual Subcommittee convenes for five consecutive days to review, with the support of the UNEP secretariat, the medium-term strategy and the programme of work and budget and to oversee their implementation and accountability by the secretariat. <sup>10</sup> The content analysis of the documentation related to the meetings held from 2020 to 2024 confirms that the Annual Subcommittee is a primary channel for UNEP management to provide information on management, administrative and financial matters and therefore is well placed to exercise an oversight function. The outcome of its work is recorded in a document entitled "Chair's summary", which is submitted to the Committee of Permanent Representatives at a subsequent formal meeting. At the eleventh meeting of the Annual Subcommittee, in July 2024, a new practice emerged that consists of including in the Chair's summary a list of draft decisions or recommendations proposed for consideration and possible adoption in formal Committee meetings, a practice which is further analysed in paragraph 18 below;

<sup>&</sup>lt;sup>10</sup> Governing Council decision 27/2 (2013) (contained in document UNEP/GC.27/17), para. 11.

- (b) Subcommittee meetings are held in accordance with a decision of the Governing Council from 1997 to have briefings on the UNEP project portfolio, the implementation of resolutions or other specific issues. <sup>11</sup> On average, the agendas of meetings held between 2022 and 2024 included two substantive items per session, and in some cases only one (addressing nonetheless broad thematic environmental matters); in 2024, the subcommittee held 21 meetings. <sup>12</sup> The Inspector believes that there is room for improvement in the planning and management of these subcommittee meetings in terms of consolidating their agendas, minimizing their frequency and therefore alleviating to some extent the workload of the members of the Committee and the UNEP secretariat;
- (c) The Open-ended Committee of Permanent Representatives is a week-long session convened biennially as a preparatory setting for the Environment Assembly. The Open-ended Committee contributes to advancing negotiations for draft resolutions and decisions for adoption by the Environment Assembly. <sup>13</sup> In practice, at least 80 per cent of the resolutions transmitted by the Open-ended Committee were adopted by the Assembly.
- 17. Governance matters for attention. The effectiveness of the governance framework has been examined in an exercise known as the Consensual Process for Review by the Committee of Permanent Representatives, which was launched with a stocktaking meeting in 2020 and for which an agreement on the final outcome was reached at the eight meeting of the Annual Subcommittee, in 2021. The outcome document was endorsed in 2022 by the Environment Assembly in its decision 5/4, and its implementation gradually started as from 2023. It aimed to clarify the roles of the various Committee meeting formats. The Inspector considers that the outcome document would have benefited from further additional clarity on several procedural and operational aspects, which had to be further addressed in subsequent formal and informal Committee meetings. While several decisions aiming to clarify the implementation of the outcome document have been taken since and gradually enacted (see point (c) below), the Inspector notes the absence of an indicative implementation timeline for the agreed provisions of that document. In its response to the JIU questionnaire, UNEP management considered the governance framework adequate to drive the work of the organization. However, the Inspector makes the following observations on several matters deserving attention:
- (a) In relation to the membership. Not all Member States maintain a representation in Kenya, and when there is one, delegates could face challenges in providing oversight on scientifically versed environmental matters while concurrently managing multiple diplomatic portfolios, a context which is demanding and may require compromises in terms of engagement and time, particularly for smaller missions. This situation is beyond UNEP management control but must be acknowledged as a characteristic of the governance of the organization. To facilitate engagement, the Inspector notes as a good practice the annual orientation sessions offered since 2017 by the UNEP secretariat to accredited members to the Committee of Permanent Representatives. On average, about 70 delegates benefited from those sessions each year. These efforts are important to enrich understanding and knowledge of the organization among its key governance stakeholders and to support their active

<sup>11</sup> Governing Council decision 19/32 (1997) (contained in document UNEP/GC.19/34), para. 10.

<sup>&</sup>lt;sup>12</sup> Substantive items do not include points related to the adoption of the agenda, other matters and the closing of the meeting.

In the year preceding a session of the Environment Assembly, the Annual Subcommittee also provides a forum for the announcement and/or presentation of draft resolutions and decisions to be tackled by the Assembly (as clarified in paragraph 24 of the Chair's summary of the eighth annual meeting of the Committee (UNEP/ASC.8/6) and endorsed by the Environment Assembly in its decision 5/4).

participation. An additional layer of complexity of the work of delegates is their accountability to governmental structures in their respective countries and the corresponding reporting and decision-making mechanisms;

- (b) In relation to the costs of current arrangements. The current arrangements translate into a significant number of meetings, formal and informal, that require attention and support by the UNEP secretariat. Quarterly meetings of the Committee have recurrent costs associated with interpretation, room rental, technical support, processing of documentation and use of online platforms for hybrid meetings. In addition, UNEP has mobilized extrabudgetary contributions to support the travel of nominated participants from developing countries to join key meetings, such as the Annual Subcommittee. The number of meetings peaked in 2022 and 2024, with more than 40 meetings each year. These represented a cost to the organization (between 2022 and 2024, for 121 meetings, close to \$1.3 million for travel and \$133,000 for other meeting and hospitality costs), only partly covered by the regular budget for official calendar meetings;
- (c) In relation to the organization of work of the Committee of Permanent **Representatives.** The mandate of the Committee was defined and refined by a parent body (the Governing Council) that had a narrower membership and more frequent, longer meetings than the Environment Assembly. As UNEP has evolved, the members of the Committee have reflected on its mandate and on ways to enhance its role for guiding the work of the UNEP secretariat. Indeed, up until 2023, the Committee has been essentially a setting for the UNEP secretariat to present information, followed by individual statements of participating delegations. The 2022 Consensual Process provided the basis for initiating the discussions regarding the organization of the work of the Committee. Since 2023, the Committee has undertaken a series of initiatives for clarifying the process of adoption of decisions or recommendations deriving from subcommittee meetings, their endorsement at quarterly meetings and requesting the support of the secretariat in providing status updates on their implementation. 14 The research conducted by JIU shows that the organization of the work of the Committee remains a process that is cumbersome and difficult to grasp, in particular when referring to the identification of decisions and their adoption process, a situation which can be linked to its current arrangements as regards meeting formats and their frequency, as described above. In this context, the Inspector suggests addressing the following matters: (a) avoiding to the extent possible the deferral of discussions on various agenda points to future Committee meetings, as the research conducted by JIU found recurring cases of agenda items in quarterly Committee meetings that were postponed or, at times, downgraded to subcommittee meeting discussions; and (b) enhancing the mechanisms for monitoring the implementation of decisions or recommendations adopted by the Committee, a matter also requested in the endorsed guidance on the preparation and conduct of the Committee meetings. 15
- 18. Role of the Committee of Permanent Representatives. The Inspector recalls that in September 2024, at the request of the Committee, the UNEP secretariat issued an explanatory note on the mandate of the Committee and its decision-making authority. That note, which provided an interpretation by the UNEP secretariat of the existing relevant legal provisions, was not presented at a formal Committee meeting but in one of the subcommittee meetings. The document emphasizes the Committee's mandate for oversight, monitoring and review and its role in ensuring

**9** 

<sup>&</sup>lt;sup>14</sup> UNEP/CPR/162/7/Rev.1 and UNEP/CPR/167/9/Rev.1.

<sup>&</sup>lt;sup>15</sup> UNEP/CPR/162/7/Rev.1, para. 7.

<sup>&</sup>lt;sup>16</sup> Note on the mandate of the Committee of Permanent Representatives (2024, no reference number) presented at the Committee of Permanent Representatives subcommittee meeting, 29 October 2024.

the accountability of the work of the UNEP secretariat. In the understanding of the Inspector, however, the note refers to decisions of the Committee as proposals put forward to the Environment Assembly for adoption as either decisions or resolutions. Nonetheless, considering the focus of Environment Assembly sessions on programmatic matters and the fact that the mandate of the Committee was established under a previous governance framework which operated in a different context and with different specificities, the Inspector believes that the role of the Committee of Permanent Representatives, as the intersessional subsidiary body of the Environment Assembly, could be enhanced and further elevated by clarifying its capacity to guide the work of the UNEP secretariat. One other matter of clarification is on the capacity of the Committee to request the UNEP secretariat to undertake corrective measures in between sessions of the Environment Assembly, as appropriate, thus leveraging the extensive information reported by the UNEP secretariat for the Committee's review. The pertinence of the quarterly frequency of formal meetings of the Committee of Permanent Representatives could also be examined, in particular if the Committee's capacity to adopt decisions or recommendations in between Environment Assembly sessions is confirmed. In this context, less frequent formal meetings of the Committee would allow more time for: (a) the Committee members to effectively negotiate and discuss in informal meetings the draft texts of decisions or recommendations before sending them for adoption; and (b) the UNEP secretariat to implement decisions of the Committee, instead of preparing reports and associated documentation for quarterly formal Committee meetings.

19. The implementation of the following recommendation is expected to enhance the effectiveness of the governance arrangements of the organization.

#### **Recommendation 1**

The United Nations Environment Assembly should, at its eighth session at the latest, clarify the mandate and role of the Committee of Permanent Representatives as its intersessional body and examine the frequency of its formal meetings, as appropriate.

## B. Executive management

20. **UNEP executive management**. In accordance with the founding resolution, the UNEP secretariat is headed by an Executive Director appointed by the General Assembly for a term of four years at the level of Under-Secretary-General. The Executive Director is accountable to and reports to the Secretary-General and the Environment Assembly. The source of authority of the Executive Director to manage the organization stems from the Secretary-General's bulletin on the delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules. <sup>17</sup> The current Executive Director took office in 2019 and is assisted by a Deputy Executive Director at the Assistant Secretary-General level. There is a consensus within the organization that the current executive management tenure has corresponded to an increased attention to management-related issues, translating to the launch of several initiatives focused on strategic planning and risk management, as well as efforts to strengthen relations with the secretariats of the multilateral environmental agreements and enhance the quality of administrative and financial support.

17 ST/SGB/2019/2.

21. Performance of the executive management function monitored through indicators included in the programme of work and budget. In addition to the compact signed by the Executive Director with the Secretary-General, 18 the Inspector notes the good practice consisting in having a set of four outcomes and indicators associated with executive direction and management included in the programme of work and budget and subsequently reported on in the annual programme performance reports. However, the Inspector draws attention to the fact that most of these outcomes and indicators correspond to high-level areas of impact and are not solely a direct outcome of executive management activities, for example, the uptake of environmental issues or approaches, and Governments rating UNEP support as good quality. The organization would benefit from reviewing and reconsidering these outcomes and indicators for future medium-term strategies and focusing on indicators more closely related to the executive management function. The Inspector recalls a useful indicator included in the 2020-2021 programme of work and budget assessing the extent to which UNEP senior management decisions were informed by management and performance information derived from business intelligence data. However, that indicator was removed from subsequent iterations.

# III. Management

## A. Organizational structure

22. Organizational structure. The organization of the secretariat of the United Nations Environment Programme is described in Secretary-General's bulletin ST/SGB/2006/13. That document has not been updated since its issuance and it no longer reflects the way in which UNEP management has structured the organization to function and execute the delivery of its mandate. Therefore, the Inspector suggests the timely finalization of a revised bulletin. In addition, the Inspector notes that currently the UNEP programme of work and budget and section 14 of the programme budget of the United Nations take different approaches in presenting the organizational structure (one reflecting the main organizational entities and one referring to the subprogrammes), while the narrative is built on subprogrammes in both documents. According to the chart available on UNEP website as of April 2025 (see annex I), the current structure comprises three corporate divisions reporting directly to the Executive Director and five technical divisions which report to the Deputy Executive Director. The Executive Director also directly oversees several offices. The Inspector observed significant differences between the divisions regarding their structure and resources, as presented in table 2. Such variations can be explained in part by the volume and scope of the activities managed and their funding streams. Furthermore, the analysis showed that overall, in UNEP, the ratio between directors and staff was 1:21, while the ratio between staff at the P-5 level and other staff was 1:10 (as of December 2024). Certain significant deviations from these average ratios were observed when looking across technical divisions and particularly across regional offices. The Inspector encourages UNEP management to review whether the current ratio between senior management positions and staff meets the needs of the organization, considering its portfolio of activities and delivery model.

<sup>&</sup>lt;sup>18</sup> Senior managers' compact issued annually (internal document).

Table 2

Overview of United Nations Environment Programme divisions (2024)

Divisions	Directors (posts)	Sections and/or branches (units) <sup>a</sup>	Professional staff	General Service staff	Affiliate personnel <sup>b</sup>
Industry and Economy	D-2 (1) D-1 (6)	2 (24)	123	46	204
Ecosystems Division	D-1 (0) D-2 (1) D-1 (8)	4 (35)	117	82	128
Law Division	D-2 (1)	3 (15)	51	38	33
Early Warning and Assessment Division	D-1 (5) D-2 (1) D-1 (5)	2 (20)	54	31	20
Climate Change Division	D-2 (1)	2 (15)	73	30	6
Communication Division	D-1 (3) D-1 (1)	4 (13)	23	17	20
Policy and Programme Division	D-2 (1) D-1 (1)	(8)	24	16	1
Corporate Services Division	D-2 (1) D-1 (3)	(13)	40	47	8

Source: Prepared by JIU based on information provided by UNEP (October 2024).

- 23. Consolidation of headquarters functions in Nairobi. Until recently, UNEP, along with the United Nations Human Settlements Programme (UN-Habitat), were the only United Nations organizations with a global mandate whose headquarters were located in the global South. In this context, in paragraph 88 (g) of General Assembly resolution 66/288, entitled "The future we want", Member States requested a progressive consolidation of headquarters functions in Nairobi. Indeed, the directors of the divisions are posted at headquarters, alongside 53 per cent of staff members. However, several technical divisions maintain a strong presence outside Nairobi. For example, in the case of the Climate Change Division, more than 50 per cent of its staff are based outside Nairobi, with Paris accounting for 31 per cent, Geneva for 13 per cent and Bangkok for 7 per cent. While acknowledging the UNEP management justification for the outposted offices as being effective in supporting the organization's objectives and enhancing relations with donors, the Inspector underscores the need for an analysis of the appropriateness of having such a high number of posts deployed away from headquarters, in the light of the ongoing requirement to pursue consolidation as mandated, also considering the UN80 Initiative.
- 24. **Field presence**. The UNEP field presence is organized in regional, subregional and country offices and programmes and liaison offices, with all six regional offices reporting to the Deputy Executive Director. In accordance with its mandate, UNEP initially was not intended to have a large field presence, but the evolution of its funding model and portfolio of activities steered the organization towards further deployment at the country level. The effectiveness of its field presence has attracted the attention of UNEP management for years, guided by the need to balance the resources available with effective mandate delivery. A policy paper was issued in 2015 to define the principles governing the regional field presence; those principles were further analysed

<sup>&</sup>lt;sup>a</sup> Including outposted branches and units.

b Only covering consultants and individual contractors recruited through the United Nations Office at Nairobi (UNON), as no data were received for the number of consultants and contractors recruited through the United Nations Office for Project Services (UNOPS), United Nations Volunteers and interns.

in 2018 as part of the work of the Country Presence Committee to explore modalities for strengthening national, subregional and regional presence. 19 Subsequently, the UNEP senior management team approved a new approach and strategy in December 2021 and endorsed the Policy for One UNEP Delivery for Better Collaboration and Country Support in August 2022. The objective was to clarify and partially redefine the roles and responsibilities of technical divisions and regional offices within the organization, as further analysed in paragraphs 41-46 below. Currently, the UNEP field presence is primarily regionally based as the resources do not allow for a strong country presence. The organization thus makes use of partnerships and alliances at the local, national, regional and global levels to promote its environmental mandate. In 2024, 47 per cent of UNEP staff were posted in offices away from headquarters (outposted branches, regional offices and other programme offices). Geneva, Montreal and Paris gather 21 per cent of outposted personnel. Besides funding staff posts, resources allocated to regional offices are limited (see table 3). The inputs from field officials and their personnel reflect a holistic opinion that the human and financial resources allocated to their offices are scarce and impose management constraints and limitations on activities. In addition, the Inspector notes that, in the case of one regional office, the number of affiliate personnel is double the number of staff.

Table 3

Overview of the United Nations Environment Programme regional presence (2024)

	Regional Office	e personnel	Personnel posted in subregional, country, programme, project and liaison offices in the region		
Regions (including number of subregional, country, programme, project and liaison offices in the region)	Staff	Affiliate personnel	Staff and affiliate personnel		
Africa (4)	39	9	6		
Asia and the Pacific (3)	38	17	5		
Europe (4)	38	15	14		
Latin America and the Caribbean (6)	41	97	10		
North America (0)	7	_	_		
West Asia (2)	18	24	3		
Total	182	162	38		

Source: Prepared by JIU based on information provided by UNEP (October 2024).

25. Mandate of organizational entities. Most organizational divisions and offices are further split into sections, branches and/or units. These structures maintain individual dedicated pages describing their core functions on the UNEP internal information-sharing platform (weCollaborate). The level of detail and scope of information presented therein may vary; nonetheless, the practice provides a good general understanding of the roles and responsibilities across the organization. The JIU survey indeed indicates that the mandate, responsibilities and work processes of units/offices, including decision-making processes, are clear and well documented for the majority of respondents. However, the organizational charts for the various entities made available for the present review differed in their presentation, and the Inspector suggests using a standard template for such purpose. The uploading of the annual workplan for each organizational structure, accompanied by indications of

<sup>&</sup>lt;sup>19</sup> See UNEP, "Strengthened UNEP strategic regional presence: contributing to the future we want", policy paper (2015, internal document); and "UN Environment's Country Presence Committee recommendations" (2018, internal document).

resource requirements for financial sustainability and risks to be managed towards meeting the entities' objectives, would further streamline and harmonize the approach, as well as enhancing internal knowledge transfer and coordination.

- 26. **Observations regarding the structure**. The Inspector does not intend to provide a detailed assessment of the organizational structure, as such an undertaking would require a comprehensive functional examination, but makes the following observations:
- In recent years, several adjustments have been made to the organizational structure. The Science Division became the Early Warning and Assessment Division following restructuring in November 2023 and, in principle, will transition to the Division of Data, Applied Science and Analytics by August 2025 following a transfer of functions to other divisions and potential merging with the Chief Scientist's Office. The Climate Change Division was created in January 2024 from pertinent branches of the Ecosystems Division and the Industry and Economy Division. The coordination units overseeing the implementation of the portfolio funded by GEF and GCF were transferred from the Corporate Services Division to the Policy and Programme Division, and the Private Sector Unit based in the Partnerships and Resource Mobilization Branch of the Corporate Services Division was moved to the Industry and Economy Division. The rationale underpinning restructuring decisions are explained in memorandums issued by the Executive Director. UNEP management communicated that the most recent memorandums are available on an internal platform for information-sharing, and the Inspector looks forward to its continuous maintenance, including with updates of past relevant memorandums, and encourages enhancement of the internal visibility of this repository;
- (b) The placement of certain functions and/or separation of duties may need further consideration. The enterprise risk management function is currently linked to audit coordination under the Corporate Services Division. Oversight responsibilities are split into several units within the Policy and Programme Division (project oversight) and the Corporate Services Division (corporate oversight) without a clear coordination mechanism. The strategic planning process, including indicator definition and monitoring and reporting, is split into different units of the Policy and Programme Division;
- (c) UNEP collaborates with a growing network of centres to complement and leverage its expertise. These entities are legally separate and distinct from UNEP and have generated certain issues in terms of their status and the rules governing their cooperation with the organization, as noted by the Board of Auditors in its report on the Fund of the United Nations Environment Programme for the year ended 31 December 2023. UNEP management conducted internal reviews on this matter in 2021 and 2023. At the time of the current review, the Legal Unit was reviewing the framework governing the operation of such centres and exploring potential paths forward. The Inspector urges UNEP management to conclude a review of the benefits and challenges associated with the centres collaborating with the organization and to clearly distinguish the legal status under which they operate, including the dimension of reputational risks.
- 27. **Breaking through potential coordination silos**. There are several institutional management mechanisms aimed at coordinating UNEP work, with the senior management team being the principal among them. Internal coordination remains an important feature of the organization, since UNEP is undertaking numerous initiatives and processes that require the involvement of numerous internal stakeholders. <sup>21</sup> In a

<sup>&</sup>lt;sup>20</sup> A/79/5/Add.7, chap. II.

<sup>&</sup>lt;sup>21</sup> For example, the Global Subprogramme Coordinators need to work together with the Directly Responsible Individuals of each programme coordination project, and the regional offices and the technical divisions co-create projects.

formative evaluation conducted on the 2022 One UNEP delivery model, the UNEP Evaluation Office highlighted internal coordination as an area which deserved attention in the context of the delivery model and suggested, for example, to institutionalize a regular meeting between the Deputy Executive Director and the deputy directors of the headquarters divisions to support two-way informed dialogue.<sup>22</sup> In addition, while all regional directors are part of the senior management team and several other management committees, the deputy regional directors come together only through informal and ad hoc meetings. From the Inspector's point of view, having a standardized practice of discussions among deputy regional directors would benefit the exchange of information within the organization. Additionally, while there is no shortage of information sources and internal platforms for exchanging information in UNEP, survey respondents and interviewees were only mildly satisfied about the coordination and cooperation within their own unit or office (see table 4). Coordination and cooperation among units and offices throughout UNEP was marked as a clear area for improvement: only one third of respondents indicated being satisfied with the current situation. Interestingly, the coordination gap seems to stem not from a lack of awareness regarding internal responsibilities, but rather from the organization's structure itself. That aspect was rated positively by only half of the respondents, with even lower approval among the secretariats of the multilateral environmental agreements. As regards practical improvements brought to internal coordination, the Inspector notes efforts made in recent years by UNEP management for promoting increased collaborative work across substantive units regarding the preparation of publications (technical reports, policy briefs and working papers).

Table 4
Opinion of staff members about the organizational structure and internal coordination

(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
Within the current organizational structure, I understand the distribution of responsibilities between my division/unit/office and the other parts of the organization	74	67	69	70
I think that the current organizational structure (headquarters divisions, outposted offices/branches, regional offices and field offices) enables UNEP to deliver effectively on its mandates	61	50	46	54
Within UNEP, I think there is sufficient coordination and cooperation within my unit/office	67	69	58	66
Within UNEP, I think there is sufficient coordination and cooperation between divisions/units/offices across UNEP	36	35	34	35

Source: JIU survey of UNEP staff members (2025).

## B. Management framework

28. Overall regulatory framework. As part of the Secretariat of the United Nations, the strategies, policies and initiatives approved by the General Assembly and the directives of the Secretary-General are applicable to UNEP and to the secretariats of the UNEP-administered multilateral environmental agreements, unless the latter have developed their own non-conflicting policies and processes, as decided by their governing bodies. While compliance with United Nations Secretariat policies is

<sup>&</sup>lt;sup>22</sup> UNEP, Formative Evaluation of the UNEP Delivery Model and Associated Programmatic Approach (2024).

acknowledged and upheld by UNEP management, the Inspector came across a few examples where the operationalization of these overarching policies raised some issues, which are further examined in the respective thematic chapters. A relatively common perception across the organization is that UNEP procedures impose certain additional and unnecessary checks and balances that are detrimental to the efficiency and effectiveness of the organization as a whole. As regards the secretariats of multilateral environmental agreements, the Inspector noted a recent initiative put forward by UNEP management to increase their involvement in the drafting of UNEP policies and/or procedures that may have an impact on their work, but the JIU survey addressed to the respective executive heads showed that there is still room for improvement in this regard.

29. Main components of the UNEP management framework. Since 2019, UNEP management has progressively reviewed and further developed the management framework of the organization. The UNEP Delegation of Authority Policy and Framework (2019) and the Policy for One UNEP Delivery for Better Collaboration and Country Support (2022) are components of the management framework, which also includes the UNEP Delegation of Authority Policy and Framework for the Management and Administration of Multilateral Environmental Agreement Secretariats (2021). Both UNEP delegation of authority frameworks were approved under the current Executive Director.

## Management committees

- 30. **Management and thematic committees**. At the time of the present review, UNEP had 10 different management or thematic committees. <sup>23</sup> In this section, the Inspector focused on several executive management committees, while thematic committees are examined in other relevant parts of the report. The Inspector observed that, at the time of the review, all committees operated under defined terms of reference. In most cases, their records were properly maintained and made available through the weCollaborate platform, in line with users' access rights. However, the work of the thematic committees was relatively unclear for more than half of staff responding to the JIU survey, mostly among directors and international Professional staff.
- 31. Senior management team. The terms of reference of the senior management team were revised in February 2025, and restated its primary function to support the Executive Director in fulfilling her responsibilities for the strategic and operational leadership of the organization. As a good practice, some senior management team meetings are extended to include, among others, the heads of the secretariats of the UNEP-administered multilateral environmental agreements. These efforts should continue as cooperation between the heads of these secretariats and UNEP senior management was flagged as an area for potential improvement by the respondents to the questionnaire addressed to the former, for example by inviting them to UNEP executive-level retreats, as considered relevant. The content analysis of minutes of the weekly meetings of the senior management team from 2022 to 2024 indicate that the meetings serve as a channel for information on major thematic environmental issues, facilitate the review of UNEP engagement and participation in events, and address organizational management issues. However, the weekly meetings did not consistently serve as a forum for high-level strategic discussions following the presentation of the various topics (considerations that would be in line with the mandate of the committee), and this was suggested as a potential improvement by

<sup>23</sup> The senior management team, the Budget Steering Committee, the Enterprise Risk Management Committee, the Concept Approval Group, the Project Review Committee, the Publications Board, the Publications Committee, the Partnership Committee, the ICT Solutions Group and the Data Governance Group.

various sources of the review, including by members of the senior management team. A good practice identified is the issuance of key information such as an end-of-year summary, a workplan for the next cycle and the tracking of decisions reached by the team. The executive-level retreats, held between 2022 and 2025 on a biannual basis, were an opportunity for senior managers to deliberate on programmatic issues, progress towards achieving the strategic objectives of the organization or upcoming Environment Assembly meetings. The Inspector notes that while the decisions taken at those retreats were not included in the tracking system used for regular senior management team meetings, in 2023 and 2025 there was follow-up information from one retreat to the other regarding progress made on previously-agreed decisions. The Inspector encourages UNEP management to formalize and strengthen the process for decision-making during senior-level retreats, as well as the monitoring mechanism for and implementation of those decisions. Overall, the role of the team was acknowledged positively by nearly two thirds of the respondents to the JIU survey (see table 5). In addition, the team has two other important functions: it serves as the Publications Board, as further detailed in paragraph 116 below, and it brainstorms over figures gathered for the quarterly business review process, as commented on in paragraph 40 below.

Table 5 **Opinion of staff members about executive management** 

(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I have confidence in UNEP senior management	55	61	47	55
The roles, responsibilities and functioning of the senior management team in the running of the organization are clear to me	65	65	54	63
I believe that UNEP senior management clearly communicates organizational priorities	64	65	52	62

Source: JIU survey of UNEP staff members (2025).

32. **Budget Steering Committee**. The Budget Steering Committee was established in 2018, and its terms of reference of were revised in June 2024 to reaffirm its advisory role to the Executive Director on resource projection and the allocation and monitoring of utilization of resources primarily allocated to the funding of positions related to normative and core functions of the organization. The Committee holds sessions on resources made available from the regular budget and through the Environment Fund, and has separate meetings on resources from the Planetary Funds, which are allocated on an "as received" basis. <sup>24</sup> Noting that decisions and recommendations of the Committee are made by consensus, the Inspector makes the following observations:

(a) The composition of the Committee is limited to the Deputy Executive Director (Chair), the Directors of the Corporate Services Division and the Policy and Programme Division, and the Chief of Staff. There is no representation of field entities or of multilateral environmental agreement secretariats. Such a composition is perceived by UNEP management as being conducive to a faster allocation process; however, the current structure of the Committee translates into having a restricted number of officials recommending the allocation of more than 20 per cent of annual resources. It also limits members' ability to recuse themselves from discussions

<sup>24</sup> The financial framework of the organization is further examined in chapter IV of the present report.

related to allocations within their own portfolios, as ensuring a quorum for decision-making remains essential. Nonetheless, the Inspector acknowledges that, for the first time, the decision on the allocation of resources for the year 2025 was communicated at the end of 2024. This is perceived as an achievement and as a clear improvement compared to previous years;

- The objective stated in the Committee's terms of reference, which is to ensure efficient, effective, accountable and transparent utilization of resources, raised some comments across the organization. Various stakeholders largely viewed the process followed by the Committee as lacking sufficient consultation and transparency, while only 45 per cent of staff survey respondents indicated having a good level of understanding of the role, responsibilities and functioning of the Committee. Once an entity has submitted its budgetary requirements, further consultations on the rationale supporting the request rarely appear to be undertaken before a final allocation decision is made and communicated. Moreover, it appears that when such consultations and advocacy dialogues do take place, they are made in meetings outside the framework of the Committee. The criteria used for allocation have remained similar over the years and include factors such as proportional distribution according to the number of countries covered by a regional office or the historical allocations of programme support costs; as such, strategic considerations of interventions remain a secondary factor. The Inspector acknowledges a certain level of progress in this regard, as the allocation of programme support costs will no longer be made on the basis of historical trends but on needs analysis, as mentioned in the 2025 budget allocation memorandum of the Executive Director. Many respondents found the current templates for documenting resource requirements to be lacking in detail and considered the preparation time provided to be insufficient (10 days for the 2025 allocation exercise). The Inspector thus encourages UNEP management to plan and allow more time for the preparation and presentation of budgetary requests to the Committee. The Inspector notes that the terms of reference of the Committee were under revision at the time of the finalization of the report, with a view to integrating provisions on more frequent meetings of the Committee and increased interaction with UNEP divisions/offices;
- (c) The minutes of the Committee's meetings in 2023 and 2024 as reviewed by the Inspector included indications on recommendations for the abolishment and redeployment of staff positions funded by the Environment Fund and programme support costs for the upcoming year, but not their total number by division/office before and after such decisions. To increase transparency, the Inspector suggests adding such information to the meeting minutes. Furthermore, in cases of transfer of staff positions agreed during deliberations, the Inspector draws attention to the need for recording that the coherence between the funding source and the position after transfer has been considered.

Accountability, internal control and delegation of authority

33. Accountability and internal control monitoring by the United Nations Secretariat. The accountability framework in the United Nations Secretariat approved by the General Assembly is applicable to UNEP. 25 As indicated in a JIU report issued in 2023, UNEP management has not developed a tailored framework reflecting its accountability pillars specific to its business model. 26 As regards internal control, since 2019, the Business Transformation and Accountability Division within the Department of Management Strategy, Policy and Compliance of the United Nations Secretariat monitors the compliance of United Nations entities under the purview of the Secretariat

<sup>&</sup>lt;sup>25</sup> See A/64/640 and General Assembly resolution 64/259.

<sup>&</sup>lt;sup>26</sup> JIU/REP/2023/3.

with the applicable legal and policy frameworks and internal controls through 16 key performance indicators embedded in Umoja and distributed across five main areas (human resources, finance, procurement, travel and property management). These indicators are integrated into the review of effectiveness of the Secretariat's system of internal control, along with an internal control self-assessment questionnaire and assurance statement completed by heads of entities. The latest available statement is for 2023.<sup>27</sup> As regards UNEP: (a) most indicators monitored by the Division reached their targets in 2023, with some of the ones linked to human resources requiring further attention; and (b) the 2023 internal control self-assessment questionnaire and assurance statement indicated adequate internal controls, although the delegation of authority and supply chain management were rated as "needs strengthening".

34. Three lines model. UNEP refers to the three lines model of the Institute of Internal Auditors as endorsed in 2014 by the United Nations System Chief Executives Board for Coordination (CEB), which is aimed at facilitating strong governance and risk management within organizations.<sup>28</sup> Beside UNEP management's self-assessment of the functioning of each of the three lines, which is presented in table 6, the Inspector draws attention to the following items that are further examined in the present report: (a) in relation to the first line, streamlining administrative processes and removing duplication of work should be considered, especially in three-tiered workflows involving divisions/offices, the Corporate Services Division and UNON (see paras. 47–53 below); and (b) in relation to the second line, the enterprise risk management processes, which are still in an emerging phase, require further strengthening (see paras. 90–94 below).

Table 6
Three lines model and related functions at the United Nations Environment Programme

	UNEP stakeholders
Function and purpose	UNEP management self-assessment
Third line provides independent assurance and advice on the adequacy and effectiveness of governance and risk management controls and credible evidence of organizational performance. Those functions must be independent from management	Undertaken by independent internal auditors, evaluators and investigators (OIOS) and with external oversight (JIU and the Board of Auditors)  Effective and functioning as intended
Second line provides management functions to oversee risks and controls and monitor the operational effectiveness of the first-line functions, provide oversight on risk mitigation and carry out quality assurance and performance management roles	Assumed by centralized business-enabling functions with specialized skills, such as budget management, risk management, legal and regulatory compliance, the ethics function and quality assurance  Partially effective
First line provides internal controls for functions that own and manage risks and controls and are part of "front-line management"	Carried out by personnel in country offices, regional offices and headquarters organizational units, including monitoring and evaluation focal points  Effective and functioning, some improvements needed

Source: Prepared by JIU on the basis of information provided by UNEP (2024).

25-10420 **19** 

<sup>&</sup>lt;sup>27</sup> United Nations Secretariat statement on internal control for 2023 operations (2024), no reference number.

<sup>&</sup>lt;sup>28</sup> CEB/2014/HLCM/14/Rev.1.

- 35. Internal controls. As regards the overarching organizational framework for internal control, in its response to the JIU questionnaire, UNEP management referred to the UNEP Anti-Fraud and Anti-Corruption Guidelines (2020) as the main reference document. The Inspector notes that the internal control framework is implemented in practice on the basis of numerous standard operating procedures and guidelines for each administrative area. The corresponding roles and functions for internal control purposes are defined and implemented in the relevant modules of Umoja. Strictly related to UNEP work in projects and programmes, the Projects Review and Oversight Unit within the Policy and Programme Division is responsible for reviewing project documentation, providing oversight and ensuring internal control at the project level. However, with only four Professional staff, two support staff and two affiliate personnel, it is not practically feasible for the team to provide sufficient assurance considering the number of projects covered (over 600 projects in 2024). Consequently, the team has to limit its actions to a documentary review and does not conduct on-the-spot verifications of implementing partners, which may represent a risk to the organization. In addition, the Unit serves as the secretariat for the Concept Approval Group and the Project Review Committee.
- 36. Delegation of authority framework. The portal on which all delegations of authority issued internally are made available is considered a good practice and could be enhanced in the future by the addition of periodic reports submitted by delegation holders. Analysing the portal, the Inspector notes the following: (a) there is a standard table with the areas for the delegation of authority from director level to P-5 level staff, but that table is not part of the policy framework; (b) the documentary review showed that compliance with the reporting requirements for the delegation holders is not pursued and monitored in a consistent manner; and (c) the delegation instruments uploaded to the portal for the Corporate Services Division are only related to financial certification matters. Regarding this last point, in the case that the portal is not up to date, the missing instruments should be added, as a priority. Otherwise, if this is the only type of delegation granted by the Director – who holds clearance responsibility for most administrative matters under the delegation of authority policy - the Inspector suggests that UNEP management review and confirm that the current level of authority delegated within the Corporate Services Division facilitate the most efficient and effective administrative processes. This is particularly important given that human resources and procurement were identified as areas needing improvement in the research conducted by JIU, as shown in table 8.
- 37. Time to review the delegation of authority policy framework. JIU analysis points to two major areas for attention: the update of the current delegation of authority policy framework, and the clarification of certain provisions within it. Although paragraph 39 of the policy highlights the difference between clearance and approval/authorization processes, the Inspector was provided with examples of situations that officials considered within their authority as delegation holders, but which had experienced delays due to additional ad hoc confirmation processes or had been withheld at the level of the Corporate Services Division, which was perceived as going beyond its attributed functions. Conversely, examples were provided suggesting that the provisions of the delegation of authority policy were not always strictly applied when clearance by the Corporate Services Division should be requested, for example, when engaging the organization in donor agreements under \$1 million. The 2019 UNEP Delegation of Authority Policy and Framework was considered a living document, to be updated as necessary on the basis of identified gaps, lessons learned and frequently asked questions.<sup>29</sup> The Inspector notes that such a revision has not been undertaken and considers that the new delivery model

<sup>29</sup> UNEP Delegation of Authority Policy and Framework (2019), para. 49.

reinforces the need for a thorough review of the delegation of authority framework and how roles and responsibilities are implemented. In addition, concepts that are currently identified as being unclear should be better formulated and explained, such as the clearance process and situations where exceptions may be granted. <sup>30</sup> In March 2025, UNEP management communicated that a holistic review of the delegation of authority framework was foreseen in view of several practical updates made to the delegation instruments and their annexes since 2019.

38. The implementation of the following recommendation is expected to enhance transparency and accountability across the organization.

#### **Recommendation 2**

The Executive Director should conclude, by the end of 2025, the review of the UNEP Delegation of Authority Policy and Framework and update it, as appropriate, in the context of the implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support.

- 39. **Delegation of authority to the secretariats of the multilateral environmental agreements**. Depending on their scope, global or regional, the secretariats of the UNEP-administered multilateral environmental agreements operate under different delegation of authority frameworks. On the basis of the JIU online questionnaire and interviews with secretariats of the multilateral environmental agreements, there is room for improvement of this framework to ensure arrangements that support clear decision-making authority, managerial autonomy and efficiency, as well as administrative effectiveness. Furthermore, in terms of the implementation of the rules, the secretariats reported that extra layers of verification were practiced by the UNEP secretariat in areas they considered to be within their delegated authority (for example in the recruitment of Professional positions up to the P-4 level).
- Quarterly business review process. One of the main tools utilized by UNEP management as part of the approach to accountability and organizational monitoring is the process of quarterly business review, set up in 2022 to examine and assess the performance of divisions and offices. Distinct from external reporting, it is based on 13 predefined key performance indicators assigned to various areas (project implementation, human resources, funds utilization, donor and implementing partner management, and evaluation, audit and air travel compliance) and one composite index. The targets for these indicators are set by the Executive Office in consultation with the Directors of the Policy and Programme Division and the Corporate Services Division, as pertinent. Indicator dashboards are subsequently presented in senior management team meetings. The figures for the last quarter of 2024 showed that while set targets in terms of human resources metrics had been achieved, more attention was needed for increasing the implementation rate of projects. In addition, the Policy and Programme Division shares a monthly version with the head(s) of each division and office to facilitate monitoring in real time. The Inspector commends the process as being valuable for having a regular overview of the main functions and administrative aspects and a basis for the exchange of opportunities, challenges, good practices,

<sup>30</sup> UNEP, "UNEP Delivery Model: Policy for One UNEP Delivery for Better Collaboration and Country Support" (2022), annex 4: Accountability across different roles and responsibilities.

UNEP Delegation of Authority Policy and Framework (2019) for regional seas and other regional multilateral environmental agreement secretariats, and UNEP Delegation of Authority Policy and Framework for the Management and Administration of Multilateral Environmental Agreement Secretariats (2021) for global multilateral environmental agreement secretariats.

lessons learned and corrective measures. The Inspector suggests having periodical reviews of the indicators included in the quarterly business review process to ensure their continuing relevance.

## 2022 delivery model

- 41. **Shift in operations**. The Policy for One UNEP Delivery for Better Collaboration and Country Support is a major initiative in recent years which has redefined the roles and responsibilities of regional directors, directors of technical divisions and Global Subprogramme Coordinators, as well as their related accountability. There is a consensus across the organization that the 2022 delivery model represents a significant operational shift for the organization as compared to the previous framework guiding its field presence and business model. This shift refers in particular to the redistribution of: (a) accountability for programmatic implementation roles; and (b) responsibilities between regional offices and technical divisions. The vision of the model is that regional offices serve as representatives engaging with national authorities and providing strategic consultation to align the work of UNEP with regional and national priorities. Meanwhile, divisions contribute thematic expertise, ensuring coherence and technical depth, and are directly responsible for implementing projects, monitoring progress and reporting. The "co-creation" notion thus emerged.
- 42. Challenges in implementing the delivery model. The rationale for the initiative, stated as advancing the environment agenda in the context of the United Nations reform process by enhancing the effectiveness of regional offices in the strategic and operational engagement of UNEP with resident coordinators and the United Nations country teams, is well supported across the organization. However, the lack of guidance on its implementation and the absence of a monitoring framework raised concerns among many interviewees. In this regard, several concerns were highlighted during the preparation of the review, including the following:
- (a) The lack of practical implementation guidelines led to different interpretations of the model's application across divisions and offices: for example, the co-creation concept between the divisions and the regional offices is at times understood as consultation and at other times as actual involvement in drafting project documentation;
- (b) The change management process was not accompanied by an action plan or gradual roll-out, which led to the implementation of the model without a sufficient adjustment of staff functions and/or reconversion of staff skills, particularly in the regions;
- (c) The resource mobilization function of the regional offices can potentially be delayed, as the regional level needs confirmation from the divisional level before entering into any donor agreement, and, thereafter, a subsequent confirmation from regional offices to divisions is needed before any project concept notes can be put forward.
- 43. Interdivisional and interregional collaboration as areas for improvement. The review indicates that representatives from both regional offices and technical divisions share these concerns, and that the current delivery model is not seen as having fostered sufficient interdivisional and interregional collaboration. These findings are also supported by staff feedback (see table 7), where only 33 per cent saw the 2022 model as adding value to the organization, and by responses from heads of field offices, half of whom viewed the model as bringing limited contribution to the organization's efficiency and effectiveness.

Table 7
Opinion of staff members about the United Nations Environment Programme delivery model (2022)

(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I think the new UNEP delivery model (2022) brought added value to the organization by streamlining and clarifying the responsibilities of headquarters divisions and regional offices (staff)	42	33	16	33

Source: JIU survey of UNEP staff members (2025).

- 44. UNEP formative evaluation of the delivery model. Some of these concerns were also brought forward by the formative evaluation conducted in 2024 by the UNEP Evaluation Office. The report outlined findings and conclusions that suggested that: (a) the implementation of the delivery model would have benefited from a change management plan; (b) an explanation and exchange of views with staff on how to operationalize the split in responsibilities between regional offices and technical divisions would have been needed; (c) the model is internally-oriented and should be reviewed with a view to integrating the approach of the partnership policy, approved in 2024; and (d) the expected results and impact of the model are not evident from the document. Furthermore, the evaluation addresses issues of broader interest than the delivery model itself and draws attention to a series of other corporate challenges, for example: (a) clarifying the focus and work structure of the Concept Approval Group; (b) defining an organizational mechanism for phasing out lower-priority projects and workstreams; (c) defining a unified organizational approach to knowledge management and information-sharing across the organization; (d) defining the causal relationships between programme coordination project outcomes and the mediumterm strategy objectives; (e) clearly distinguishing responsibilities between Global Subprogramme Coordinators and Directly Responsible Individuals of programme coordination projects; and (f) clarifying the allocation principles among divisions for the Planetary Funds. Most of these topics are further analysed in the present review under the relevant chapters. The Inspector learned that UNEP management intends to set up two workstreams to consider the recommendations contained in the evaluation, with one working group focusing on the implementation of the delivery model and another reflecting on corporate challenges. The Inspector is looking forward to the management response to the formative evaluation.
- 45. Monitoring framework for the delivery model. The Inspector underlines the lack of a monitoring framework for the delivery model, which makes it difficult to quantify whether UNEP has progressed towards achieving its intended results. The development of guidance for implementation of the delivery model and a monitoring framework for it is required and should factor in the human resources aspect, including corresponding functional reconversion or skills development. Such a guidance document should also provide explanations on how the co-creation process between technical divisions and regional offices is expected to be organized in practice, both at the concept development and the project documentation drafting levels. Such a monitoring framework should provide the basis for reporting on the results of the implementation of the delivery model to the Committee of Permanent Representatives.
- 46. The implementation of the following recommendations is expected to enhance the effectiveness of the implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support.

25-10420 **23** 

#### Recommendation 3

The Executive Director should issue, by the end of 2025, a corporate guidance document to support the consistent implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support across the organization.

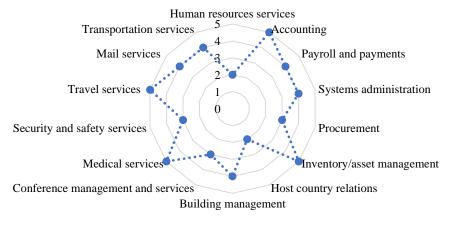
#### Recommendation 4

The Committee of Permanent Representatives should request the Executive Director to present in 2026 a monitoring framework for the Policy for One UNEP Delivery for Better Collaboration and Country Support that would enable the assessment of progress against expected results.

### C. Administrative services

47. United Nations Office at Nairobi. In accordance with UNEP Governing Council decision 18/43, the attachment of administrative and conference services staff of UNEP to UNON was approved in 1995. Since then, the UNEP secretariat has relied on UNON for most of its business operations and conference services. Most recently, these services are provisioned in the memorandum of understanding signed in 2017 by the two entities, which covers financial services, human resources management services, central support services and procurement. <sup>32</sup> This agreement is operationalized by a service level agreement (2018) indicating the costs by service category, the description of the service, the duties and responsibilities of each party and related performance indicators. In its response to the JIU questionnaire, UNEP management, while acknowledging the constraints faced by UNON in certain areas, stated overall satisfaction regarding the service arrangements, but marked human resources services, procurement and relations with the host country as areas requiring improvement (see figure III).

Figure III
Level of satisfaction of UNEP management regarding the implementation of the common services arrangements and service delivery



Source: Prepared by JIU on the basis of information provided by UNEP (2025).

Note: Based on the list of services mentioned in the programme of work and budget for 2022–2023, sect. II.C, para. 40, and the UNON website; services are assessed on a scale from 1 (not satisfactory) to 5 (very satisfactory).

<sup>&</sup>lt;sup>32</sup> UNON/MOU/01-2018 (2017, internal document). The common administrative and support services at Nairobi were the subject of a JIU review in 2008 (JIU/NOTE/2008/1).

48. Administrative processes in UNEP. UNEP procedures and guidelines and their efficient implementation received low ratings from most respondents to JIU surveys (see table 8). Both the clarity of the guidelines and their efficient implementation scored low, with the latter being an issue particularly in the areas of human resources management, financial management and procurement. These areas scored even lower among respondents from the secretariats of multilateral environmental agreements. Views provided by the affiliate workforce mirror this negative perception.

Table 8
Opinion of staff members on administrative processes in the United Nations Environment Programme

(Aggregate percentage of "strongly agree" and "partially agree" responses)

		UNEP	MEAs	Overall
I think guidelines and corresponding administrative processes developed by UNEP are clear for:	Human resources management	48	40	46
	Financial management	53	39	50
	Procurement	43	37	42
	ICT	48	33	45
	Travel management	63	50	60
I think the implementation of	Human resources management	33	27	32
administrative procedures in the following areas is made in an efficient manner at UNEP for:	Financial management	33	26	32
	Procurement	33	26	32
	ICT	45	31	42
	Travel management	51	40	49

Source: JIU survey of UNEP staff members (2025).

- 49. Common back office initiative in Kenya. While acknowledging the status UNON as a global service provider, in May 2025 UNEP and UNON signed an amendment to the 2017 memorandum of understanding following the implementation of the common back office initiative in Kenya, which was launched in 2024. However, several UNEP officials perceived that the expansion of the initiative to other United Nations entities based in Kenya may have affected the focus on the organization's singular needs. To mitigate that perception, UNON reported the creation of dedicated teams for reaffirming the focus on and engagement with their main clients: UNEP, UN-Habitat and the Resident Coordinator Office. Those teams cover support services for budget and financial management, human resources management and procurement services, and can be seen as a good practice.
- 50. Challenges regarding the three-tiered model for support services. It is important to clarify that most of these support services are in fact integrated processes and involve UNON, the UNEP Corporate Services Division and administrative and financial teams in other UNEP divisions and offices which are also responsible for certain steps in the processes, hence functioning as a three-tiered model for support services. In this context, where both UNEP and UNON are involved in different stages of administrative processes, the Inspector acknowledges certain obstacles to an informed and actionable assessment of services. Despite the information that distinguishes the prerequisite actions (UNEP) and the performance indicators (UNON) in the service level agreement, both UNEP and UNON stakeholders found it challenging to properly implement actions within such integrated end-to-end processes. At the time of the finalization of the present report, the Inspector was informed that, as part of the UN80 Initiative, a United Nations Secretariat-led working group was developing a proposal for a framework that reorganizes management and

25-10420 25

administrative structures into common administrative platforms meant to consolidate existing administrative capacities, with Nairobi being one of the duty stations selected for the first phase of deployment. While awaiting the outcomes of the working group, the Inspector suggests reviewing the current process architecture for each service to ensure that the information and expectations are clearly presented on both sides, which is expected to lead to an improvement of the client-user relations and ultimately of the delivery of services.

- 51. Performance measurement and reporting of UNON services. The governance arrangements for common services are articulated on two levels (the Common Services Board and the Common Services Management Team), in which UNEP management stated its active participation. In terms of key performance indicators, the memorandum of understanding indicates the obligation of UNON to publish a biannual report assessing how key performance indicators are met and where discrepancies are found. In addition, indicator dashboards are produced and discussed on a quarterly basis, during the meetings of the Common Services Board. It should be noted that targets of performance indicators defined for UNON services are set by type of services and are identical for all its clients. UNEP officials indicated that merely reaching these common targets is not always adequate, considering the operational requirements of their organization, and suggested the possibility of having tailored targets for each client. The Inspector notes the actions undertaken for setting up a channel of communication between the UNEP and UNON executive offices that would complement the current governance arrangements for periodically addressing emerging issues and potential solutions.
- 52. Other administrative service providers. Other United Nations entities provide administrative support services to UNEP at the headquarters, regional and country levels. These include the United Nations Office at Geneva, UNOPS, the United Nations Development Programme (UNDP) and several United Nations regional commissions. For example, the United Nations Office at Geneva is providing some services for the Europe-based UNEP offices, including travel services and the issuance of United Nations laissez-passer. UNEP has an agreement with UNOPS for specialized human resources services, which UNEP sees as having improved operational efficiency in the recruitment and management of project personnel. <sup>33</sup> The Inspector notes an ongoing review of the global support services framework agreement signed with UNOPS in 2022 to reflect the updated needs of UNEP. The organization also uses the services of UNDP on the basis of its catalogue of services.
- 53. Corporate services in UNEP. Under the common back office arrangements, the administrative processes are divided between UNEP and UNON, as outlined above. The review also highlights the presence of administrative and financial units in various divisions, offices and regional offices of UNEP which exist in addition to the counterpart functions within the Corporate Services Division. These units report to the director or the deputy director of their respective entities and are mostly staffed with Professional and General Service staff and sometimes affiliate personnel. While it is not unusual to have such capacity to support the work of the main corporate entity for administrative and financial matters, this arrangement is considered by many internal stakeholders as adding to the complexity of related processes. The three-tiered model in place (administrative units, the Corporate Services Division, and UNON or other administrative service providers) involves at times stakeholders from different locations and time zones (UNON, secretariats of global and regional environmental agreements, and UNEP outposted branches), which can hamper the swiftness of workflows. In addition, the limited reporting lines between the individual

<sup>33</sup> Global support services framework agreement between UNEP and UNOPS (2023, internal document).

administrative and financial teams/units in UNEP and the Corporate Services Division were signalled as a challenge in this context. Furthermore, the JIU staff survey indicates that less than 60 per cent of respondents understand the involvement of UNON in the provision of support services. The figures are significantly lower for respondents from the secretariats of multilateral environmental agreements, which points to a need for implementing awareness-raising actions on the topic. In this context, the Inspector suggests an internal functional review of administrative and financial processes and the division of labour between the UNEP Corporate Services Division and administrative and financial units in other divisions or offices. The aim of such a review should be to ensure clear lines of responsibilities and accountability and an efficient and effective operating framework, allowing the Corporate Services Division to guide the consistent and coherent implementation of these processes and integration with UNON. In this regard, the Inspector welcomes the announcement by the Executive Director in March 2025 of a comprehensive initiative for an organizational functional review of UNEP and looks forward to the integration of the above-mentioned elements in the scope of the exercise.

- 54. UNEP support to the secretariats of multilateral environmental agreements. The basis for the provision of administrative and financial management support services to the secretariats of UNEP-administered multilateral environmental agreements lies in a series of documents of various legal nature. Two thirds of the respondents to the JIU questionnaire addressed to the secretariats of multilateral environmental agreements found the current arrangements effective or very effective, keeping in mind that these secretariats also have their own established administrative and financial teams. The fact that they are being provided with services from various United Nations entities from different locations does not seem to create problems, as the distribution of tasks at the process level was deemed to be clear. However, only half the respondents found these arrangements to be the most efficient solution in terms of quality, time and cost, indicating that there is room for improvement in terms of service coordination and streamlining. Indeed, UNEP management has undertaken several initiatives in that regard in the recent past, promoting more engagement.
- 55. Advisory Service Unit for the multilateral environmental agreements. Within the Corporate Services Division, a dedicated Advisory Service Unit to support the secretariats of the multilateral environmental agreements was established in 2018, and was initially focused on financial services. As part of a global effort towards more engagement with these secretariats, the scope of the Unit expanded to a wider range of services, facilitating coordination and support on financial services, policy guidance, human resources management, legal support and other service categories, therefore creating a platform for better interactions. As regards the assessment and review of services provided by UNEP to the secretariats of multilateral environmental agreements, the Inspector found that, apart from reports on administrative and financial management support presented by the UNEP Executive Director to their respective governing bodies, as relevant, only a few other assessment mechanisms exist. Additionally, these governing bodies have rarely used the possibility of bringing to the attention of the UNEP Executive Director any administrative or financial challenges faced following the practical implementation of their respective

The 2018 UNEP Corporate Services Division memorandum on the provision of secretariat services to multilateral environmental agreements and other entities listed describes the services provided to all secretariats. In addition, five of eight global agreements have individual signed memorandums of understanding with the UNEP secretariat; the 2019 UNEP Delegation of Authority Policy and Framework applies to regional seas and other regional multilateral environmental agreement secretariats; and the 2021 UNEP Delegation of Authority Policy and Framework for the Management and Administration of Multilateral Environmental Agreement Secretariats applies to global multilateral environmental agreement secretariats.

memorandum of understanding as foreseen by the Environment Assembly. This is an area of attention given the lack of a consistent approach to the assessment of services provided by the UNEP secretariat and because, where such mechanisms do exist, they were perceived as not having led to sufficient adjustments. Nonetheless, the services of the Unit were acknowledged as effective in the JIU questionnaire addressed to the secretariats. Furthermore, in 2024, the Deputy Executive Director issued a memorandum on strengthening support and interactions with the secretariats on management and administrative issues affecting them, which was updated in April 2025. To follow-up on that memorandum, the Inspector suggests having measures to track how that document is implemented in practice, in order to identify the outcomes of the consultation process and lessons learned.

## IV. Financial framework

## A. Funding model

- 56. Overall. UNEP follows two budgetary processes with distinct periodicity and covering different funding sources: a yearly cycle, captured in the programme budget of the United Nations (section 14, referencing both regular budget requirements and estimates for extrabudgetary contributions), which is adopted by the General Assembly, and a biennial cycle for voluntary contributions required for UNEP to implement its programme of work adopted by the Environment Assembly as the programme of work and budget. In accordance with the Financial Regulations and Rules of the United Nations, both documents should be subject to review by the Advisory Committee on Administrative and Budgetary Questions before adoption by the respective governing bodies.<sup>37</sup> The Inspector notes, however, that since 2018-2019 there has been an absence of compliance with this procedure, specifically for the programme of work and budget documents. As a result, these documents covering subsequent bienniums were submitted for approval by the Environment Assembly without prior review and comment by the Advisory Committee on Administrative and Budgetary Questions. The non-compliance is acknowledged by UNEP management, and the Inspector was made aware that measures have been initiated to correct the situation, starting in the 2026-2027 cycle, to conform to existing procedures. However, the pertinence of this arrangement could be examined in terms of costs and value added, since the Advisory Committee already provides its remarks annually on section 14 of the proposed programme budget, dealing specifically with environmental matters, which includes information on both regular and voluntary contributions as well as a plan for the activities of UNEP for the year to come.
- 57. Unusual extension of the time frame covered by the programme of work and budget. In its decision 5/4, adopted in 2022, the Environment Assembly decided to extend the validity of the programme of work and budget agreed for the period 2022–2023 by two years, to the end of 2025, with the budget and targets being prorated accordingly. 38 Such an extension is not the standard practice and, while several reasons underpinning it were communicated to the Inspector, the research shows that the rationale for the decision is not explained in the Environment Assembly decision. This meant that the representatives of Member States provided formal inputs only once in four years on the operative directions and budget of the secretariat, a

35 UNEP/EA.1/INF/8 (2014); and United Nations Environment Assembly resolution 2/18 (2016).

Memorandum dated 27 August 2024 on consulting UNEP-administered multilateral environmental agreement secretariats on UNEP corporate policies of programmatic and administrative relevance (reissued on 1 April 2025, internal document).

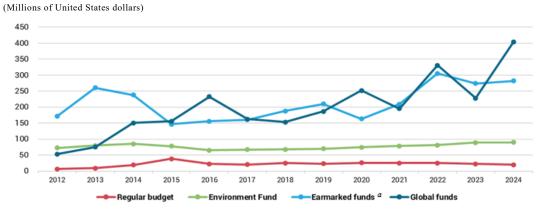
<sup>&</sup>lt;sup>37</sup> ST/SGB/2015/4, rule 204.2.

<sup>&</sup>lt;sup>38</sup> United Nations Environment Assembly decision 5/4, para. 13, and UNEP/EA.6/13.

situation which generated a certain discontent among those interviewed by the Inspector. Taking note of the interest expressed by representatives of Member States during interviews to be consulted on budgetary matters, not only at the level of the Environment Assembly but also at the level of the Committee of Permanent Representatives, the Inspector recommends caution with such an approach and avoiding it in the future, as Member States should discuss and adopt distinct programmes of work and budget documents for each biennium, properly reflecting necessary strategic and budgetary shifts at the midpoint in the implementation of midterm strategies.

58. Budget versus income. The UNEP budget and subsequently its income comprise regular budget and extrabudgetary resources. While the regular budget is based on assessed contributions from Member States, the extrabudgetary component of the resources includes voluntary contributions labelled as core contributions to the Environment Fund and earmarked resources which are divided into "softly earmarked" funds (such as the Planetary Funds) and "tightly earmarked" funds (project-assigned by donors or through global funds mechanisms). 39 Figure IV presents the evolution of the main categories of income sources since 2012, which, over the years, have grown substantially. While the regular budget and the Environment Fund have remained stable, the increase is mostly attributable to surges in either earmarked contributions or resources pertaining to the global funds. The UNEP budget for the 2022–2023 biennium was \$872.9 million, which was replicated, as explained above, for the 2024-2025 period. For 2022-2023, income reached \$1.35 billion. While keeping in mind that multi-year commitments are registered as income for the year in which they are confirmed, the Inspector notes that UNEP income in 2022-2023 surpassed the forecasted budget by more than 50 per cent, due to higher revenues from earmarked funds.

Figure IV Evolution of United Nations Environment Programme income by funding source for the period 2012-2024



Source: Prepared by JIU on the basis of information provided by UNEP (2025).

- <sup>a</sup> A percentage of earmarked funds is considered programme support costs, used to cover associated operational and corporate costs. In addition, as of 2022, earmarked funds also include also the Planetary Funds, as further detailed in paragraph 65 below.
- 59. Core and non-core funds. A different terminology (core and non-core funds) is used by UNEP in its financial reporting, depending on the nature of operations for which the funds are used. Assessed contributions, contributions to the Environment Fund and a certain percentage of earmarked funds (i.e. programme support costs)

29

<sup>&</sup>lt;sup>39</sup> Global funds mechanisms include GEF and GCF.

represent core funding subject to allocation decisions by UNEP management. The remaining voluntary contributions (earmarked funds and global funds) are non-core funds assigned to specific projects, with therefore limited discretion of UNEP management towards their use, the only exceptions being the resources gathered by the three Planetary Funds and the programme cooperation agreement with the Swedish International Development Cooperation Agency at the thematic level, which are allocated on the basis of UNEP management decisions. In 2022-2023, 16 per cent of UNEP resources core and 84 per cent were non-core; that proportion was not in line with the target adopted for the United Nations system under the funding compact for the period 2019-2023, by which Member States committed to ensure predictable and flexible funding for United Nations activities at a level of at least 30 per cent. 40 As of 2024, the target for the proportion is no longer quantified, but the new funding compact calls for increased core resources. 41 The challenges related to the financial framework in which UNEP operates have been identified over the years and impose certain constraints and risks for the management of the organization, as further examined in chapter V. To address the risks posed by the funding model, UNEP management has launched several initiatives as mitigation measures, such as strengthening the application of the voluntary scale of contributions, and the Planetary Funds, which are analysed in the paragraphs below.

- 60. Assessed contributions provide marginal funding. In the 2022–2023 biennium, assessed contributions from the regular budget represented 5 per cent of the UNEP budget and around 3 per cent of its annual income, while 97 per cent originated from extrabudgetary resources. In nominal terms, the income from assessed resources has almost tripled, from \$15.9 million in 2012–2013 to \$47.1 million in 2022–2023, but their relative proportion to the total resources has declined with the expansion of UNEP activities over the years and the increase in voluntary contributions.
- 61. Establishment and purpose of the Environment Fund. The Environment Fund was established in 1973 by the General Assembly. Initially, Member States informally discussed the level of the Fund, which was expected to reach \$100 million per year, but its first approved budget was \$5.5 million. 42 The Environment Fund, currently approved by the Environment Assembly at \$100 million per year, accounts for approximately 20 per cent of the UNEP annual budget (15 per cent of its income). However, the Inspector notes with concern that the Fund has never reached its approved amount, and, for example, the paid contributions were short by \$10 million in 2023 and 2024. This is a well-known situation as UNEP management provides information on the status of the Fund at each meeting of the Committee of Permanent Representatives and at its annual subcommittees as well as through regular email circulars. Also, the fact that online information is available to Member States indicating in real time the status of the contributions to the Fund to keep them informed is a good practice observed by the Inspector. The expected amount of the Fund has not been adjusted for inflation over the years, corresponding to a decrease of resources in real terms, as the Executive Director stated in her opening speech at the 164th meeting of the Committee of Permanent Representatives, in 2024, underlining the fact that the current adjusted value of the Fund should reach more than \$700 million. 43 In this context, the Inspector recalls paragraph 15 of decision 5/2 of the Environment Assembly, adopted in 2021, in which the Assembly "urged all Member States and others in a position to do so to increase voluntary contributions to the United Nations Environment Programme, notably the

<sup>&</sup>lt;sup>40</sup> A/74/73/Add.1-E/2019/14/Add.1, para. 18, and General Assembly resolution 72/279, para. 25.

<sup>&</sup>lt;sup>41</sup> United Nations Sustainable Development Group, "Funding compact for the United Nations' support to the Sustainable Development Goals" (May 2024).

Discussed and proposed by one delegation during the United Nations Conference on the Human Environment, held in Stockholm in 1972; see Governing Council decision 3 (I) (1973).

<sup>&</sup>lt;sup>43</sup> See https://www.unep.org/news-and-stories/speech/turning-corner-environmental-crises-2024.

Environment Fund". While being an extrabudgetary funding source, the Environment Fund is acknowledged by internal stakeholders as the main source of the flexible funding stream (core contributions) provided by Member States to enable UNEP management to ensure the strategic and effective delivery of results with a certain level of flexibility. The Inspector notes that, over the years, an increasing portion of the Environment Fund has been directed towards staffing needs, with nearly 80 per cent of the Fund allocated to human resources in 2024.

- 62. Voluntary indicative scale of contributions. In 2002, the predecessor of the Environment Assembly endorsed a voluntary indicative scale of contributions for the Environment Fund by which each Member State is encouraged to contribute a percentage of the agreed amount of the Fund.<sup>44</sup> The expected contributions are based on a formula that includes variables such as the scale of assessments used for the United Nations regular budget, the previous contributions to the Fund and a set of macroeconomic indicators. 45 JIU underlined the potential of such an approach in 2007 in terms of addressing issues regarding the predictability and adequacy of resources. 46 However, the implementation of this model over the years has shown that, in practice, it is highly dependent on a limited number of contributors. One possible explanation arising from a 2020 survey of Member States conducted by UNEP management is that the formula applied to calculate the expected contributions is perceived as not sufficiently factoring in the economic situation of countries. Unfortunately, it was not possible to confirm that hypothesis in the preparation of the present review due to insufficient replies from representatives of Member States to the JIU surveys. In addition, the Inspector observed an inconsistency between the sum of expected contributions of Member States according to the established voluntary scale and the yearly budgeted amount of the Environment Fund (see figure V), acknowledging the UNEP management reply, according to which the scale is designated as a guidance tool, not a strict funding cap, and represents the amount each Member State is encouraged to contribute.
- 63. **Funding base remains fragile**. It is positive to note that the number of Member States contributing their full share to the Environment Fund has increased steadily following outreach efforts by UNEP management during meetings of governing bodies as well as bilaterally. By the end of 2024, 94 Member States had contributed to the Environment Fund, but only 48 with the full amount of their expected contribution. The Despite this upward trajectory, the Inspector observed that more than half of Member States did not make any contribution to the Environment Fund in any given year. The analysis shows that most contributors are accredited to the Committee of Permanent Representatives, which confirms the importance of UNEP efforts for increasing the number of accredited Member States, which can ultimately have a positive impact on the collected contributions to the Environment Fund (see figure V). It is also important to mention that within the pool of contributors the base remains fragile, as 10 contributors provided around 75 per cent of the Fund income in 2024, even if those donors have a long-standing commitment to the environmental agenda.

<sup>&</sup>lt;sup>44</sup> See UNEP/GCSS.VII/6, annex I, Governing Council decision SS.VII/1, in which the Council endorsed the proposal contained in the report of the Open-ended Intergovernmental Group of Ministers or Their Representatives on International Environmental Governance. Among its recommendations, the Open-ended Intergovernmental Group proposed the development of a voluntary indicative scale of contributions for the Environment Fund in order to broaden the base of contributions and enhance predictability in the voluntary financing of the Fund (see section III.B of the appendix to the decision).

<sup>45</sup> UNEP/EA.4/INF/11.

<sup>&</sup>lt;sup>46</sup> JIU/REP/2007/1.

<sup>&</sup>lt;sup>47</sup> By the end of April 2025, 101 Member States had contributed to the 2024 budget of the Environment Fund, with 62 having contributed their full expected amount.

It is positive to record that non-traditional donors have recently contributed to the Fund, the latter having reached its highest level in 2023.

Figure V

Overview of contributions to the Environment Fund and the numbers of Member States accredited to the Committee of Permanent Representatives, 2020–2024

(Millions of United States dollars/number of contributing Member States)

180 120 160 140 100 Millions of United States dollars 88 120 80 100 Number of Mem 60 60 40 40 20 20 0 0 2022 2023 2024 Total amount of expected contributions as per the voluntary indicative scale of contributions Contributions of Member States accredited to the Committee of Permanent Representatives - • Environment Fund approved amount

Source: Prepared by JIU on the basis of information available on the UNEP website (2025).

Number of Member States accredited to the Committee of Permanent Representatives

64. Increase in voluntary contributions. The global focus on the environment has attracted increased resources over the years, with sustained commitments from multiple donors. The increase in earmarked contributions has been significant, from \$171.8 million in 2012 to \$281.8 million in 2024 (see figure IV), but caution should be given to the current international context and to the fact that this category of resources remains unpredictable and lacks flexibility when funds are tightly earmarked. In its response to the JIU questionnaire, UNEP management considered that, despite economic challenges straining donor financing capabilities, the awareness of climate change, nature and biodiversity loss and chemicals and pollution issues is likely to prompt Governments and organizations to prioritize funding for environmental initiatives, such as those pioneered by the organization. As highlighted by a survey conducted by UNEP management, 48 the possibilities for demonstrating support to a specific environmental challenge and for funding activities and programmes directly aligned with national priorities are key considerations for Member States when allocating earmarked funds. In this context, it is important for the organization to carry out regular assessments to verify whether activities funded through earmarked contributions also remain fully aligned with the global priorities and strategic focus of UNEP, as expressed in its medium-term strategies. The Inspector welcomes the attention given to this topic by the Executive Director in the town hall meeting of February 2025 and recalls the suggestion made in the formative evaluation

<sup>48</sup> UNEP/ASC.7/2/Add.4.

of the delivery model to approach earmarked projects with an integrated view for ensuring long-term sustainability and impacts, as opposed to individual one-off interventions.

- 65. Planetary Funds. In 2022, UNEP management established a series of trust funds, referred to as the Planetary Funds, with the objective of progressively transitioning the organization's traditional earmarked funding model based on individual projects to softly earmarked funds, which are to be assigned by donors at the level of broader thematic areas. According to UNEP management, the establishment of a separate trust fund for each of the three planetary environmental crises (climate change, pollution and waste, and nature and biodiversity loss) represented a significant step towards streamlining the funding model. It was expected that this would bring efficiency gains by: (a) having more flexibility in the use of funds; (b) reducing the number of existing trust funds; and (c) lightening reporting mechanisms while still meeting donors' requirements. The Inspector acknowledges the outreach efforts undertaken by UNEP management for promoting these Funds and their rationale and purpose through a dedicated campaign, brochure and website. The Planetary Funds are beginning to attract more funding, from \$9 million in 2023 to \$30 million at the end of 2024. However, despite UNEP outreach initiatives, only five countries contributed to the Funds in 2023 and 2024. As in the case of the Environment Fund, the Planetary Funds have a high level of dependency on a limited number of donors (one country accounted for 55 per cent of contributions in the period 2023-2024). In this context, at the request of UNEP management, the United Nations Controller granted a waiver from the 13 per cent standard programme support costs rate (applied to project-related earmarked funds) down to 10 per cent in order to further encourage contributions to the Planetary Funds. However, since reporting is done at the overall fund level rather than by individual donor contributions, this can be potentially disincentivizing since contributors can less readily pinpoint projects linked to their funding and must accept being part of integrated results streams. Initially, the Planetary Funds had their own governance structure for allocating resources across the organization. It is positive to note that a more holistic approach has been followed since 2024, and the Budget Steering Committee is now responsible for recommending allocations of resources arising from this funding stream. In this context, UNEP management aims to prioritize such resources for activities that can help to generate confidence among donors, who can ultimately contribute more pledged resources.
- 66. High financial dependency on one global funds mechanism. GEF accounted for 38 per cent of UNEP income in the 2022–2023 biennium, with more than \$514 million, channelled exclusively through earmarked funds, while GCF accounted for 3 per cent of the income (\$44 million). 49 These amounts have been gradually increasing, as seen in figure IV. Similar to the logic of programme support costs, the financial engagement with GEF and GCF integrates a fee-based model retained by UNEP, which is calculated as a percentage of the total budget of assigned projects. One particularity of GEF is the double role that UNEP can play in spending the funds

<sup>&</sup>lt;sup>49</sup> GEF and GCF are multilateral funds providing grants and blended finance to projects addressing environmental issues. Both run in four-year budgetary cycles, with GEF being in its eighth cycle and GCF in its second one. A total of 29 Member States contribute to GEF, which has an estimated budget of \$5.33 billion for the period 2022–2026. As regards GCF, 31 countries pledged \$12.8 billion in funding for the period 2024–2027. UNEP is one of the GEF implementing agencies (other United Nations entities acting as implementing agencies for GEF are the Food and Agriculture Organization of the United Nations, the International Fund for Agricultural Development, UNDP and the United Nations Industrial Development Organization). UNEP holds the status of accredited entity for GCF, alongside 138 other organizations, and is tasked with working with countries to develop funding proposals and ensure the management and monitoring of projects and programmes.

as: (a) implementing agency providing support and guidance to countries for projects delivered mostly through implementing partners; and (b) executing agency taking care of and responsible for the actual delivery of the project. During the sixth session of the Environment Assembly, Member States requested UNEP management to strengthen the role the organization plays as implementing agency, and that request was taken up and further detailed in the Executive Director's memorandum on the topic from July 2024. Nonetheless, the high financial dependency on such a tightly earmarked funding stream may pose risks for the organization's financial management and strategic focus. The Inspector suggests that UNEP management undertake an analysis to determine the most appropriate funding proportion from global funds mechanisms that would mitigate the dependency risks for the organization.

- 67. Satisfactory interactions and working relationships with the global funds mechanisms. To maintain the role of implementing agency with GEF, UNEP management needs to assess itself once per cycle (every four years) against the GEF fiduciary standards. 51 No major issues were highlighted in the latest assessment of this kind. As regards GCF, the accreditation is valid for five years, during which UNEP management needs to: (a) submit an annual standardized report on selfassessment of compliance with the GCF standards; (b) undergo a midterm review carried out by the GCF secretariat; and (c) participate in ad hoc compliance reviews. The most recent midterm review took place in 2022, following which UNEP was reaccredited without any conditions and upgraded to manage medium-sized projects (up to \$250 million). For that review, the Inspector spoke to panels of experts and senior managers from both GEF and GCF, and while the relations with UNEP were found to be satisfactory, room for improvement was mentioned regarding reporting and project implementation pace. More recently, the Inspector notes Environment Assembly resolution 6/2 and the internal memorandum from the Executive Director (July 2024) aimed at reducing the direct execution by UNEP of GEF projects and maintaining a clear line of accountability within the organization. In this context, an update of the relevant internal operational guidelines, currently dating back to 2012, seems necessary.52
- 68. **Programme support costs**. The relevant United Nations Secretariat guidelines have been operationalized by UNEP management through the standard management procedure on programme support costs (2017). Sin 2024, discussions of the senior management team highlighted the need to update this internal procedure; however, the review was delayed and is now expected by the end of 2025. This is an important development to follow and finalize before the 2026 budgetary cycle as programme support costs constitute an important funding source for staff positions (in the case of the Corporate Services Division, more than 70 per cent). While the scope of the present review does not include a detailed assessment of programme support costs, as this constitutes the subject of a system-wide review included in the JIU programme of work for 2025, the Inspector draws attention to the following points:
- (a) With the implementation of the 2022 delivery model, the cost centres for projects funded from extrabudgetary resources moved from regional offices to

<sup>&</sup>lt;sup>50</sup> United Nations Environment Assembly resolution 6/2; and internal memorandum from the Executive Director (July 2024) aimed at reducing the direct execution by UNEP of GEF projects and maintaining a clear line of accountability within the organization.

<sup>&</sup>lt;sup>51</sup> GEF, "Policy on minimum fiduciary standards", policy No. GA/PL/02 (2019).

<sup>&</sup>lt;sup>52</sup> UNEP, "Operational guidelines for implementing the accountability framework for internally executed GEF projects" (2012, internal document).

<sup>53</sup> UNEP, "Programme support cost & budget: standard management procedure" (2017, internal document).

<sup>54</sup> That is, the review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system.

technical divisions, with implications for the staffing of regional offices previously subsidized by this source. In response, regional management projects were developed and implemented by regional offices through surge funds as a temporary solution for resourcing the office, which may pose sustainability risks if resource constraints are not addressed. In 2023, the Budget Steering Committee touched upon the issue in its deliberations, but concrete results have yet to be achieved;

- (b) As explained in the minutes of a Budget Steering Committee meeting, <sup>55</sup> while global funds are functioning on a fee-based model and not contributing as such to the budget of programme support costs (generally used for staffing administrative support functions), they nonetheless exert pressure on the corporate structure as project implementation requires support from the Corporate Services Division and from other units within the Policy and Programme Division, beyond the support provided by the dedicated GEF and GCF coordination units. This fact should be considered in the review suggested in paragraph 53 above;
- (c) The United Nations Controller granted a series of waivers from the standard 13 per cent programme support costs for the Planetary Funds, the funds received from the European Commission and a few other individual cases upon specific request and justification from UNEP management;
- (d) In relation to the secretariats of the UNEP-administered multilateral environmental agreements, programme support costs charged by the UNEP secretariat for providing administrative and financial support are grouped with other sources of programme support costs and then used as a holistic funding source for staff positions or other activities. This approach creates discontent among some of the supported secretariats, which questioned during interviews and in their responses to the JIU questionnaire the transparency of the approach and the fact that it limits the possibility of verifying whether the programme support costs charged by UNEP are used primarily for providing support to the contributing multilateral environmental agreement secretariat. The finalization of the upcoming review initiated by UNEP management of the programme support cost management procedure provides an opportunity to ensure a transparent and clear approach in the allocation of funds from this source.

#### B. Resource mobilization

69. Finite number of donors, competing requests, polarized attention. As only around 5 per cent of its funding is provided by the regular budget, the resource mobilization function plays a key role for UNEP. As highlighted in several instances during the preparation of the review, the organization is considered well-placed for attracting resources. However, it was also pointed out that the strategic objective of addressing climate change tended to attract most of the funding. This is confirmed by the Planetary Funds distribution (43 per cent went to climate change in 2023–2024) and by the fact that the climate action subprogramme was the largest one in 2022–2023 among the seven included in the medium-term strategy for 2022–2025, <sup>56</sup> looking at all financial dimensions: budget (\$223 million); income (\$616 million); and expenditure (\$388 million). <sup>57</sup> In the current global context, the Inspector wishes to

<sup>55</sup> UNEP, minutes of the Budget Steering Committee meeting of 31 March 2023 (internal document).

<sup>&</sup>lt;sup>56</sup> The seven subprogrammes of the medium-term strategy for 2022–2025 are: climate action, nature action, and chemicals and pollution action (thematic subprogrammes); environmental policy, and science-policy (foundational subprogrammes); and digital transformations, and finance and economic transformations (enabling subprogrammes).

<sup>&</sup>lt;sup>57</sup> Presentation at the eleventh meeting of the Annual Subcommittee (2024) on agenda item 3 (b), Management and administration of UNEP, p. 4.

underline that the topic of environment, and climate change in particular, is addressed by several organizations, funding mechanisms and institutions, all aiming to mobilize resources for their initiatives, while the pool of potential donors remains the same for all. In fact, the reliance on a limited number of contributors and funding sources has been highlighted in various parts of the present report. 58 The Inspector notes that since the ninth meeting of the Annual Subcommittee, held in 2022, a standing agenda item has been introduced in these meetings in order to foster a more structured dialogue between the UNEP secretariat and the Committee of Permanent Representatives, enabling discussions on opportunities to widen the funding base of the organization. This is a positive development and the practice is encouraged.

- Time to revise the resource mobilization strategy. The latest approved version of a corporate resource mobilization strategy dates back to 2021 and covers the medium-term strategy period, from 2022 to 2025. While the modus operandi of the organization has evolved with the approval and implementation of the 2022 delivery model, the Inspector observes that this has not yet triggered a revision of the strategy to tailor it to the current operational context, nor an explanatory note or guidance on how to operationalize changes brought forward by the new model, a situation which requires the foremost attention of UNEP management. A revised resource mobilization strategy can also serve as an opportunity to clarify the approach to philanthropy and private sector engagement, topics which seem to have regained attention within the organization in 2024 (see para. 86 below).<sup>59</sup> During the research conducted for the present review, the Inspector was made aware of cases of donors being approached by various teams within UNEP, with limited coordination between the requests put forward. A revised strategy should clarify roles and responsibilities to promote a more coherent and consistent approach to current and potential funding partners. In addition, to support resource mobilization efforts, the Inspector proposes the creation of an organization-wide client relations management system that would enable the organization to consolidate knowledge on funding partners, record resource mobilization initiatives, and track lessons learned and other relevant information in a single repository. Equally important is making sure that UNEP personnel continue to refine and strengthen their resource mobilization skills through specialized courses that could be part of the corporate training offer.
- 71. Resource mobilization in the secretariats of UNEP-administered multilateral environmental agreements. The secretariats of the multilateral environmental agreements have often developed their own resource mobilization strategies and approaches. While the mandates are distinct, topics covered by UNEP and these secretariats may intersect, with individual operations tackling different but synergistic sides of the issues. In this setting, the Inspector sees opportunities for more coordination on resource mobilization between UNEP and the secretariats to ensure clarity for donors and to build trust and sustainable partnerships.
- 72. The implementation of the following recommendation is expected to strengthen the coherence of resource mobilization across the organization.

As previously explained in this chapter, 75 per cent of Environment Fund contributions in 2024 originated from 10 countries, 38 per cent of the total UNEP income for 2022–2023 was provided by GEF, and one country accounted for 55 per cent of the income of the Planetary Funds for 2023–2024.

<sup>&</sup>lt;sup>59</sup> UNEP, For People and Planet: The United Nations Environment Programme Strategy for Tackling Climate Change, Biodiversity and Nature Loss, and Pollution and Waste from 2022–2025 (Nairobi, 2022), para. 118.

#### **Recommendation 5**

The Executive Director should review and update, as appropriate, the current resource mobilization strategy and present it to the Committee of Permanent Representatives in 2026.

### C. Financial management

- 73. **Financial management**. UNEP adheres to the Financial Regulations and Rules of the United Nations as supplemented by the Financial Rules of the Environment Fund and Associated Trust Funds of the United Nations Environment Programme, <sup>60</sup> and applies the International Public Sector Accounting Standards. Umoja is the standard financial management tool used across the organization while the financial management function is split between the units having administrative and/or financial management responsibilities within divisions and offices, and the Corporate Services Division. The Inspector found that UNEP consistently demonstrated sound financial management from 2020 to 2023 and abided by the Financial Regulations and Rules of the United Nations. However, while the UNEP secretariat was found compliant, the Board of Auditors did highlight in annual reports recurrent operational inefficiencies, such as delays in project implementation and disbursement and issues in grant management and documentation. Nonetheless, these findings were not considered breaches, but rather areas for improvement in administrative and project oversight processes.
- 74. **Trust funds management**. UNEP has established and manages several trust funds, structured either as single-donor or multiple-donor, including those pertaining to the secretariats of the UNEP-administered multilateral environmental agreements. As explained in the report presented by the Executive Director at the sixth session of the Environment Assembly, UNEP administered 135 active trust funds at the end of 2023, down from 168 previously. The closure of inactive trust funds was a result of Environment Assembly decision 3/3, adopted in 2017. Nonetheless, during the sixth Assembly session, Member States agreed on the extension of the validity date for several trust funds up to 31 December 2030, while noting that going forward, the extension of the validity of a trust fund is an administrative matter entrusted to the Executive Director. 62

# V. Strategic planning, partnerships and risk management

## A. Strategic planning

75. **Strategic planning framework**. A planning cycle in UNEP spans four years and encompasses: (a) a medium-term strategy, which is the main strategic planning document of the organization; (b) two biennial programme of work and budget documents, which are meant to operationalize the strategic objectives of UNEP; and (c) four annual programme budgets (section 14), setting regular budget resources assigned by the General Assembly. The first two of these documents are reviewed and adopted by the Environment Assembly, while the Committee of Permanent Representatives is tasked with monitoring their implementation. The third document is reviewed and adopted by the General Assembly. The present review found different approaches in the way in which UNEP management presents information on the subprogrammes, with deliverables being

<sup>60</sup> ST/SGB/2013/4 and ST/SGB/2015/4.

<sup>61</sup> UNEP/EA.6/INF/16, para. 4.

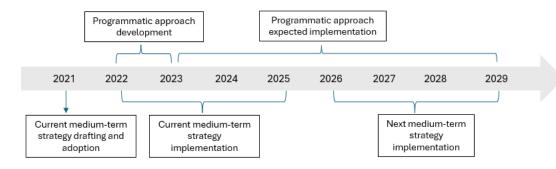
<sup>62</sup> Environment Assembly decision 6/6.

described in section 14 that are not part of the programme of work and budget. The Inspector recommends improving future planning documents in this regard to ensure more coherence and traceability among them.

76. Increased complexity for operationalizing the medium-term strategy. The strategy for 2022–2025 identified as a general objective addressing the three planetary environmental crises: climate change; biodiversity and nature loss; and pollution. In this regard, in 2021, seven subprogrammes, each led by a Global Subprogramme Coordinator, were included in the medium-term strategy. The introduction of the delivery model in late 2022 was accompanied by an initiative referred to as the "programmatic approach", which features 13 programme coordination projects (recently relabelled "thematic programmes"), each led by a Directly Responsible Individual reporting to a Global Subprogramme Coordinator. Since March 2024, UNEP management has been reporting to the Committee of Permanent Representatives on the objectives, results achieved, lessons learned and the way forward of each thematic programme through presentations in its subcommittee meetings. The Inspector observed that all programme coordination projects include projects and concepts that go beyond the current strategic planning period, some up to 2029, as shown in figure VI, and draws attention to the need to verify their integration into the objectives of the next medium-term strategy, which is to be adopted by the Environment Assembly at its seventh session.

Figure VI

Overview of programmatic architecture development timeline



Source: Prepared by JIU (2025).

- 77. Several programmatic layers, some with an unclear implementation framework. In addition, the Inspector would like to highlight the following points emerging from the analysis:
- (a) All the programme coordination projects have primary and/or secondary links to one or several subprogrammes. This brings an additional layer of complexity for the subprogrammes to which only one programme coordination project is primarily linked (see foundational and enabling subprogrammes), as shown in figure VII; in these cases, there is an increased risk of duplication of responsibilities between the Directly Responsible Individual and the Global Subprogramme Coordinator, as also highlighted by the formative evaluation of the 2022 delivery model;

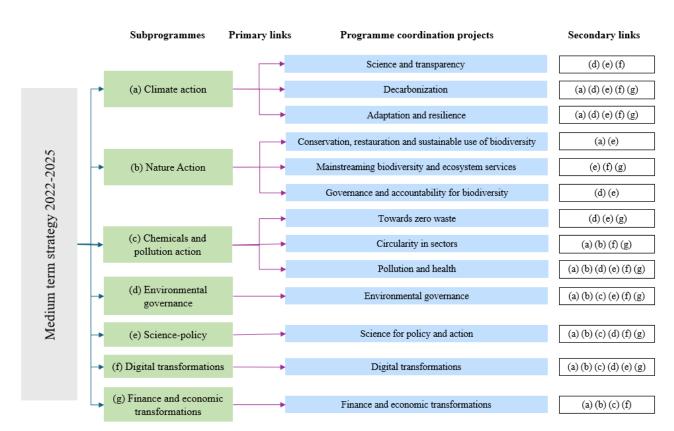


Figure VII

Overview of subprogrammes and the programmatic approach in the United Nations Environment Programme

Source: Prepared by JIU (2025).

- (b) The midterm evaluations of 10 out of 13 programme coordination projects are due in 2025, while no evaluation plan is envisaged for the remaining three. These evaluations are neither clearly planned nor accounted for in the work programme of the Evaluation Office for the biennium 2024–2025, as available on the weCollaborate page. The Inspector takes note of the intention of UNEP management to integrate these midterm evaluations into the scope of the six-year plan of subprogramme evaluations, but this would come at a late stage for the 2026–2029 medium-term strategy and potentially even for the one starting in 2030. In addition, the proposed indicator frameworks of the programme coordination projects were not always found to be clear (i.e. missing definitions, metadata, baselines, etc.). Finally, information on the implementation of programme coordination projects is not currently included in the UNEP annual programme performance reports, a matter which should be rectified for the next reporting cycles.
- 78. Strategic planning at the secretariats of multilateral environmental agreements. While the current JIU review does not focus on environmental governance, the Inspector acknowledges the complex strategic framework in which UNEP operates alongside the secretariats of multilateral environmental agreements, which have their own strategic planning processes as decided upon by their respective governing bodies. Measures were undertaken by UNEP management in recent years to enhance coordination through the increased participation of representatives of the secretariats of the multilateral environmental agreements in the UNEP strategic planning process, which is a welcome development. Indeed, the inputs of respondents from these secretariats showed that coherence and understanding of these processes are topics which merit further attention.

**39** 

The Inspector also emphasizes that it should be applied in both ways, so that UNEP is better informed of strategic planning advancements concerning the themes specifically relevant to the various multilateral environmental agreements.

- 79. Need to clarify and expand indicators included in the biennial programme of work and budget. The programme of work and budget includes a performance framework composed of quantitative and qualitative indicators. The determination of indicators and their associated targets and baselines is coordinated by the Strategic Planning Unit, while the monitoring and reporting on target attainment is coordinated by the Performance Monitoring and Reporting Unit. Despite both units being situated within the Policy and Programme Division, the Inspector observes that the definition and calculation of targets and baselines of indicators and their monitoring could have been more coherent and better coordinated for the programme of work and budget documents covering the 2022-2025 period. The Inspector has reviewed the 53 indicators included in these documents and would like to emphasize certain weaknesses, such as the lack of an established methodology for calculating baselines, the lack of definition of indicators and the use of highly aggregated indicators with multiple units of measurement. In addition, only half of the UNEP staff responding to the JIU survey considered that the current indicators were relevant for showcasing progress towards the three strategic objectives of the organization. The Inspector notes the intention of UNEP management to implement detailed measurement protocols that will be built, engaged on and inserted into the information technology systems used to track the indicators. The Inspector recommends strengthening the UNEP performance framework by: (a) producing indicator methodologies that explain their definition and how the baseline and targets are calculated, as such elements were found to be missing in the review of the programme of work and budget documents; and (b) reflecting on the nature of these indicators to ensure that they reflect the most relevant outcomes of UNEP activities, as currently some indicators measure multiple dimensions. Finally, the Inspector notes that although impact indicators were selected for the medium-term strategy for 2018-2021, this practice has not been continued since. This means that future evaluations aiming to assess the impact of subprogrammes and the work of UNEP will start off with a significant data gap in terms of results achieved on a medium-term basis, beyond the immediate outputs and outcomes of projects. This was acknowledged as a challenge in one of the senior management team meetings in late 2023. The Inspector recommends including impact indicators in medium-term strategies and planning for relevant data collection beyond project completion dates.
- Mainstreaming results-based management. There are numerous initiatives dedicated to mainstreaming results-based management throughout the organization and the secretariats of the multilateral environmental agreements, as relevant. These are: (a) the availability of a dedicated online training course; (b) the introduction of resultsbased management quality standards, by means of a mandatory UNEP-specific project management certification effective March 2024; (c) the monthly convening of a community of practice on project management to support peer learning and knowledge exchange, including elements of results-based budgeting, such as co-finance management and resource mobilization. The Inspector also notes the work on updating the Programme and Project Management Manual (2023 edition), which is the de facto repository of relevant policies and procedures and includes guidance, templates and tools to advance the mainstreaming of results-based management across the organization. Despite the above-mentioned actions, only two thirds of UNEP staff responding to the JIU survey have a basic understanding of how results-based management is implemented in the organization, as shown in table 9. The Inspector considers that further capacity-building actions on this topic could not only ensure the appropriate knowledge among staff, but also support them in their career development.

Table 9

Opinion of staff members regarding strategic planning and results-based management (Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I have a basic conceptual understanding of how strategic planning is managed at UNEP	64	63	45	59
I think that UNEP is properly prioritizing its work and activities according to its medium-term strategy and/or its programme of work and budget	52	58	34	50
I have a basic conceptual understanding of how results-based management is implemented at UNEP	64	68	50	62
I think that the indicators contained in the UNEP medium- term strategy and the programme of work and budget are relevant to measure progress towards the three strategic objectives of UNEP (climate stability, living in harmony				
with nature and towards a pollution-free planet)	57	54	35	51

Source: JIU survey of UNEP staff members (2025).

- 81. **Portfolio analysis**. At the end of 2024, UNEP had around 600 projects under implementation, with the vast majority funded through earmarked funds. <sup>63</sup> As mentioned, the funding model that is strongly reliant on tightly earmarked contributions may be perceived as driving the organization towards expanding its project base, while constraining the ability of UNEP management to refine strategic priorities and remove obsolete ones. This became evident from the review of the documentation of the programme coordination projects and the formative evaluation of the delivery model, which showed that, as is also the case for other organizations, several projects are phased or are a continuation of existing ones. Often the time needed between concept development and project operational closure goes beyond the horizon of the strategic planning cycle in which the project was conceived. This is due to the time required for donor approval of the concept, the UNEP implementation processes, and the subsequent project delivery and closure. These limitations support the suggested analysis referenced in paragraph 66 above.
- 82. **Plethora of reporting mechanisms**. The documentary analysis revealed several mechanisms and documents produced by the UNEP secretariat to report on the various dimensions of the work of the organization. <sup>64</sup> These are summarized in figure VIII. Such reporting generates a high workload for various teams within the organization, while in its response to the corporate questionnaire, UNEP management stated that monitoring and reporting activities were substantially underequipped in terms of both human and financial resources. In this context, the Inspector makes the following remarks:
- (a) For several monthly internal reports, manual input of data is still required, such as for human resources-related data (interns, certain data relating to consultants) and for information on the few projects currently not present in the Umoja Integrated Planning, Monitoring and Reporting Solution (IPMR). The Inspector takes note of the transition period up to the end of 2025 for entering data related to projects implemented by the multilateral environmental agreement secretariats into IPMR.

<sup>63</sup> Quarterly business review corporate report (December 2024, internal document).

<sup>64</sup> The topic of reporting was also analysed in the JIU review on the theme "Donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single-audit principle" as part of the Unit's programme of work for 2024.

The Inspector is aware that, in many cases, further automatization of data is contingent on factors beyond the direct control of UNEP and depends on Secretariat-level solutions;

- (b) Reporting on indicators included in the programme of work and budget is not complete. When reviewing the *Programme Performance Report 2022–2023*, the Inspector noticed that explicit reporting on qualitative indicators was missing. While such information could be inferred from the narrative, the Inspector encourages UNEP management to structure more clearly its reporting on qualitative indicators, which could contribute to the demonstration of results attained by the organization;
- (c) Project indicators are systematized in a centralized corporate system (IPMR), which enables the aggregation of results against the targets set out in the programme of work and budget. As explained by UNEP management in its response to the JIU corporate questionnaire, the remaining areas for improvement include the continued socialization of the system and its enhanced features, and the effective utilization of performance reports. In this context, timely reporting by project teams and rigorous data validation by project managers and their supervisors are important factors to be considered.

Figure VIII

Overview of reporting mechanisms

#### Internal External Biennial report from the Executive Director to the Environment Assembly Corporate level Biennial reports from the Executive Director on progress in Annual reports to the Business Transformation and implementing resolutions Accountability Division Quarterly report of the Executive Director to Committee of Annual Report of the Executive Director to the multilateral Permanent Representatives meetings environmental agreements governing bodies UNEP annual report on the planetary funds Institutional assessment to GCF Programme performance report Self-assessment against GEF fiduciary standards Biennial evaluation synthesis report Quarterly business review report Ad-hoc reporting on implementation of resolutions and cisions of the Environment Assembly Monthly reporting to heads of divisions / offices on topics related to project implementation, human resources, audit Administrative Annual project reporting to GCF project level and evaluation, etc. Ad-hoc individual project reporting for earmarked funds to GCF and other individual donors Annual reporting on indicator values included in the programme of work and budget Ad-hoc reporting on the implementation of Ad-hoc project reporting in IPMR recommendations issued by oversight bodies Annual report on conduct and discipline Monthly reporting in UNEP open data platform Annual report on fraud and corruption report

Source: Prepared by JIU (2025).

## **B.** Partnerships

83. New partnership policy. UNEP adheres to the definition adopted by the General Assembly, by which partnerships are "voluntary and collaborative relationships between various parties, both public and non-public, in which all participants agree to work together to achieve a common purpose or undertake a specific task and, as mutually agreed, to share risks and responsibilities, resources and benefits". 65 In June 2024, following extensive preparatory work over several years, a new partnership policy was approved by the senior management team with the aim of improving the partnership framework of the organization. <sup>66</sup> The issuance of the policy is also in follow-up to concerns expressed by the Board of Auditors and OIOS.<sup>67</sup> The policy frames the principles for engaging in and managing partnerships. It identifies and consolidates four types of partners (governmental, intergovernmental, non-governmental and United Nations system organizations) and four partnership modalities (multi-stakeholder, cooperation, implementation and donor partnerships). As at the end of 2024, UNEP was engaged in almost 1,300 partnerships, mostly for project implementation, with 3,600 registered partners (see table 10). A good practice noted by the Inspector is that a dedicated page on the weCollaborate platform highlights key differences between the policy endorsed in 2024 and its previous iteration, of 2011. Due to significant differences compared with the previous version of the policy, UNEP management adopted a cautious approach by implementing a one-year transition period ending in June 2025. This was meant to facilitate the implementation of the new processes and to conduct a lessons-learned exercise. 68 The Inspector notes that the policy includes provisions on the secretariats of the multilateral environmental agreements which often have their own arrangements for concluding partnership agreements.

Table 10 Number of partnerships, by type and partnership modality, at the end of 2024

	Partnership modality					
Type of partner (total)	Multi-stakeholder	Cooperation	Implementation	Donor		
Governmental (634)	6	60	547	21		
Intergovernmental (86)	2	15	68	1		
Non-governmental (556)	5	86	449	16		
United Nations system organizations (7)	2	5	-	_		
Total (1 283)	15	166	1 064	38		

Source: Prepared by JIU on the basis of information provided by UNEP (2025).

84. **Due diligence process and termination of partnerships**. Among the key principles supporting its partnerships, UNEP management stated the strengthening of the due diligence process in the context of a risk-based approach, notably towards non-performing partners. Nonetheless, adequate capacity must be planned to achieve this. At this point, the new process introduced as a result of the 2024 policy may be considered too stringent by the internal stakeholders and has raised some concerns in

<sup>&</sup>lt;sup>65</sup> General Assembly resolution 73/254, para. 4.

<sup>&</sup>lt;sup>66</sup> UNEP Partnership Policy (2024, internal document).

<sup>&</sup>lt;sup>67</sup> OIOS Internal Audit Division, report No. 2020/021, entitled "Audit of management of partnerships at the United Nations Environment Programme" (2020); and A/75/5/Add.7, chap. II.

<sup>&</sup>lt;sup>68</sup> Memorandum of the Executive Director dated 29 June 2024 (internal document).

terms of its applicability to certain categories of partners. This difficulty is reflected in an OIOS audit of the climate action subprogramme which recorded missing due diligence documentation for its sample of implementing partners. <sup>69</sup> The Inspector observes that it is not standard UNEP practice to terminate an unsatisfactory partnership, and that UNEP generally allows such relations to run until expiration without renewal. This may change in the future given the enhanced expectation on due diligence. The Inspector suggests centrally recording information on any terminated partnerships to reinforce the due diligence approach.

- 85. Challenges linked to partnership portals. At the time of the present review, the management of partnerships involved the use of three different online platforms: two managed by the United Nations Secretariat (the UN Partner Portal, and a dedicated module in Umoja) and one by UNEP (the UNEP Partner Portal). As indicated by internal stakeholders, this setup hindered the ability of UNEP to create a global repository of partners, a challenge that needs to be addressed during the transition period, especially if a more decentralized approach to partnerships may emerge in the medium term, with the establishment of regional partnerships committees. Currently, a Partnership Committee is operational, which supports the approval process for moderate- to high-risk partnerships. Adequate systems (i.e. a new UNEP partnership portal) and corresponding training are important for the implementation of the new policy, especially as it comes with an extensive set of templates, tools and procedures.
- 86. Private sector and philanthropy. Research conducted by JIU indicated the existence of several policies and strategies on this topic that are at various stages of finalization and/or implementation. UNEP adopted its first policy on engaging with the private sector in 2017 and has had a strategy for private sector engagement since October 2019. In addition, a draft version of the playbook on the private sector engagement process, dated June 2024, has been shared with the Inspector. The 2024 policy on partnerships supersedes all prior reference documents related to partnerships; however, UNEP management communicated that the 2019 strategy remains the guiding document for its Private Sector Unit. While the due diligence process for partnerships and resource mobilization from the philanthropy sector was retained as a responsibility by the partnership team within the Corporate Services Division, the Private Sector Unit was moved from the latter to the Industry and Economy Division in November 2024. The Inspector was made aware that a five-year framework strategy on philanthropic engagement had been developed between August 2024 and February 2025 and was pending approval at the time of finalizing the present review. As the new policy on partnerships supersedes several previous policies, the Inspector suggests clarifying in the announced revision of the philanthropic engagement strategy how the engagement of the organization with the private sector and its recent attention to philanthropy are articulated in the broader framework, especially as divergent views on the topics were expressed by several UNEP officials. Some highlighted the potential benefits of harnessing private sector capacity to drive transformative changes in the global economy and promote sustainability. Others, however, cautioned against this approach, emphasizing potential risks, including reputational concerns. The Inspector looks forward to the announced revision of the philanthropic engagement strategy in the course of 2025, as indicated by UNEP management.
- 87. **Inter-agency collaboration**. UNEP management has reported three approaches for leveraging the technical and operational expertise of the organization: (a) mainstreaming the environment into the programmes and policies of other United

<sup>&</sup>lt;sup>69</sup> OIOS Internal Audit Division, report No. 2025/002, entitled "Audit of the climate action subprogramme at the United Nations Environment Programme".

Nations entities; (b) delivering at the country level; and (c) coordinating environmentrelated issues within the United Nations system. The Executive Director chairs the United Nations Environment Management Group, a coordination body established in 2001 which is tasked with identifying and coordinating approaches to international environmental matters among its 52 members, including the secretariats of the global multilateral environmental agreements. 70 The Environment Management Group is one of the three main inter-agency mechanisms relevant in this area along with the United Nations Sustainable Development Group, which ensures coordination in the implementation of development operations at the country level, and the High-level Committee on Programmes, which oversees policy coherence and programme coordination. While coordination and policy coherence are common objectives, the Group is specifically tasked with identifying solutions on environmental matters demanding coordinated approaches. This is intended to be achieved through a twotiered structure: a senior-level decision-making body, consisting of senior-level officials, and a series of time-bound issue-based workstreams. Recent examples of this work include the progress of system-wide common approaches on biodiversity and pollution aiming at cohesive, systematic and collaborative efforts across the United Nations system. The inputs collected for the review suggest that the functions of the Group are focused on data consolidation and the identification of complementary areas of intervention between United Nations system entities. Contrary to its predecessor, the Environment Coordination Board, which was placed under the Administrative Committee on Coordination, the Environment Management Group is not integrated within the CEB machinery. 71 The terms of reference are currently under review, and the Inspector suggests examining whether adding a reporting line to the United Nations System Chief Executives Board for Coordination would benefit and facilitate the work of the Group. As Chair of the Group, the Executive Director has a key role to play in that regard.

Joint programmes and partnerships with other United Nations entities could be further strengthened. UNEP management conducted an analysis of its partnerships with United Nations system entities. In January 2022, as recorded in its portal, only 5 per cent of its partnership agreements were with United Nations entities and, among those agreements, two thirds were with four entities. 72 Joint programmes or joint projects represented an even smaller percentage of engagement, but this information is not currently centralized. The Inspector was made aware of efforts initiated by UNEP management in 2025 towards clarifying the in-house definitions and monitoring arrangements of such joint initiatives, and looks forward to the conclusion of this process. While the 2024 partnership policy can be seen as a response to some of these observations, the Inspector encourages UNEP management to continue its reflection on a less fragmented and more strategic approach to partnering with United Nations entities. There are opportunities in this area, as a review conducted by the Policy and Programme Division several years ago concluded that the thematic area of environment was integrated in about 90 per cent of the common country assessments or United Nations Sustainable Development Cooperation Frameworks analysed, in most cases as climate-related issues. In this regard, the Inspector notes that the Development Coordination Unit within the Policy and Programme Division has included in its workplan for 2024-2025 priorities

Nee General Assembly resolution 53/242; and the terms of reference of the Environment Management Group (document not dated).

<sup>71</sup> The representatives of the United Nations organizations participating in the Group also represent their entities in CEB.

The United Nations Institute for Training and Research, the Food and Agriculture Organization of the United Nations, the World Meteorological Organization and UNOPS (based on data from the Partners Portal, September 2021).

regarding strengthened engagement with the resident coordinator system and the United Nations country teams.

89. Pilot at the United Nations country team level. As the organization has limited country presence and is often a non-resident agency even for projects conducted onsite, it generally relies on a network of remote focal points to ensure engagement with United Nations country teams. The Inspector is aware that UNEP management is exploring ways to scale up its visibility and demonstrate its potential for impact at the national level, and welcomes this initiative. The current vision is to have focal points posted in the field for facilitating the coherence of activities by engaging with the resident coordinator offices and country teams in order to increase awareness and ensure that environmental issues are properly included in the common country assessments and the subsequent programming of activities. Nonetheless, the Inspector notes that there is no mention of the United Nations Sustainable Development Cooperation Framework in the 2022 Policy for One UNEP Delivery for Better Collaboration and Country Support. An initial list of 19 priority countries had been established for the deployment of these focal points; however, financial constraints in 2024 have reduced the scale of the initiative to six posts, and the initiative is currently on hold due to budget constraints imposed in the context of the UN80 Initiative.

## C. Risk management

The enterprise risk management framework requires strengthening. In September 2021, the senior management team endorsed the enterprise risk management implementation strategies and guidelines on the basis of the United Nations Secretariat framework designed in 2011.<sup>73</sup> In addition, the main reference documents are Enterprise Risk Management and Internal Control (2021, a guide for the implementation of a UNEP-wide framework) and the Programme and Project Management Manual (2023). These constitute the core foundation of the risk management framework in the organization. The Inspector takes note that the 2021 enterprise risk management guidelines were under review at the time of the preparation of the present report. However, the current framework is still not yet fully mature, and UNEP management acknowledges the need for improvements to align the organization to the benchmarks proposed by JIU in 2020.74 Currently, UNEP has a risk register, the most recent version of which was uploaded to Umoja in 2023, and an internal risk dashboard, which is being updated for further alignment with the organization's current operational and programmatic context. The Inspector draws attention to the fact that less than half of the staff respondents to the JIU survey consider that UNEP identifies relevant risks to the mandate and puts in place sufficient mitigation measures, and even less so (only one third of respondents) among multilateral environmental agreement secretariat staff specifically. Noting that UNEP, in alignment with the United Nations Secretariat, has not at this stage developed a risk appetite statement, the Inspector considers that such an instrument would be useful, as further detailed in the CEB guidelines on risk appetite statements. 75 While an Enterprise Risk Management Committee exists, it has convened only once since its creation in 2021. As the composition and the expected functions of this Committee were not matching, discussions are currently under way for reframing its terms of reference, and addressing this gap is a pressing requirement. At the project level, risk management is considered more mature. The Inspector was informed that each project is assigned by the Project Review Committee a risk rating that determines the depth of its follow-up oversight actions. The partnership policy issued in 2024 has been

<sup>&</sup>lt;sup>73</sup> See A/66/692, annex.

<sup>&</sup>lt;sup>74</sup> See JIU/REP/2020/5.

<sup>75</sup> CEB/2019/HLCM/26.

reinforced in terms of the due diligence process regarding partners engaging with UNEP for project implementation.

- 91. Capacity for risk management. The risk management function is hosted in the Operations and Risk Management Unit, which was created in 2022 within the Corporate Services Division. The Unit has a diversified portfolio of responsibilities beyond enterprise risk management and its associated functions, including the coordination of audit operations in the organization, organizational resilience, asset, facilities and travel management, the environment management system and archives management. The team focusing on risk management comprises an enterprise risk management officer at the P-3 level, funded through the Environment Fund, with a part-time focus on these specific tasks and, since the first quarter of 2025, an officer in a supporting function at the P-2 level, whose primarily role is audit coordination. A network of risk focal points in divisions and regional offices was established in the last quarter of 2022. However, they are mostly junior and/or assistant level staff members who are perceived to lack the capacity to substantively engage further on this topic with senior line managers in their respective divisions and offices. The Inspector also notes the establishment of focal points for risk management within the secretariats of the UNEP-administered multilateral environmental agreements as of October 2024, which is a positive development for bringing the respective organizational frameworks closer to each other.
- 92. **Risk management culture**. An internal online training module on enterprise risk management was launched in 2022, and a training course on integrated environment management systems and enterprise risk management has been offered since 2023, the latter gathering 54 registrations in its first two years but only nine course completions. Risk management is not a traditional agenda item of Committee of Permanent Representatives meetings or Environment Assembly sessions. On the basis of interviews, however, there is a certain level of interest in this topic from Member States. Nonetheless, the relevant concepts need to be better explained, and the benefits of having an appropriate risk management framework should be explicitly outlined. In addition, regular updates on the risks faced by the organization and the corresponding mitigation measures undertaken by UNEP management should be provided.
- 93. Chief Risk Officer. The Inspector acknowledges the initial efforts towards developing a more robust enterprise risk management framework and recommends further actions aimed at strengthening the risk management culture across the organization. One potential initiative would be elevating the accountability and reporting lines of the head of the Operations and Risk Management Unit, which currently are to the Deputy Director of the Corporate Services Division. In addition, within existing resources, the designation of a Chief Risk Officer with sufficient authority to contribute to strengthening the risk management culture across the organization is required and is observed to be a best practice today by the United Nations funds and programmes. In the absence of a Chief Risk Officer, the Inspector stresses the importance of: (a) establishing, as a priority, a functional Enterprise Risk Management Committee, with corresponding terms of reference endorsed by the senior management team, that can steer the risk management function and activities across the organization; and (b) nominating risk focal points with an adequate level of seniority to allow for subsequent engagement within UNEP management, as appropriate.
- 94. The implementation of the following recommendation is expected to enhance the effectiveness of the enterprise risk management framework of the organization.

#### Recommendation 6

The Executive Director should designate, by the end of 2025, a Chief Risk Officer to accelerate and coordinate measures aimed at strengthening the mechanisms, tools, systems and procedures for enterprise risk management and ensure their effective implementation at all levels of the organization, including the functioning of the Enterprise Risk Management Committee.

### VI. Human resources

## A. Human resources management

- 95. Human resources strategy and reporting. The Inspector notes that UNEP management has not developed an entity-specific human resource management strategy that would factor in its own operational requirements. Instead, the People Strategy 2021-2025 of the United Nations Secretariat is the main reference document and provides the overarching framework for the management of human resources. UNEP management communicated that specific workstreams had been developed and implemented for adapting the Strategy to the organization's context and requirements. <sup>76</sup> However, the absence of a human resources strategy was included as a risk for the organization in its 2023 risk register. Indeed, a UNEP-specific human resources strategy could be useful, for example, to operationalize the shift in responsibilities of certain organizational entities following the implementation of the 2022 delivery model. Concerning reporting mechanisms on human resources matters, UNEP management has access to a comprehensive set of human resources statistics, including monthly dashboards containing comprehensive and real-time information on the UNEP workforce, including data on affiliate personnel. Part of those data are aggregated and further presented in the meetings that the senior management team dedicates to the quarterly business review process. Furthermore, updated figures disaggregated by staff grade, gender and geographical representation are included in the quarterly reports presented to the Committee of Permanent Representatives (and its Annual Subcommittee), as well as in the annual programme performance reports of UNEP.
- 96. Effectiveness of human resources management processes negatively assessed. As evident from the responses to the JIU survey presented in table 8, the area of human resources, which involves several internal stakeholders, is perceived by UNEP staff as being among the least efficient administrative process in the organization, especially when considering the practical implementation of existing procedures. Practical examples provided in this regard by various categories of stakeholders include: (a) the transformation of clearance processes, into approval ones for the recruitment of Professional staff (at the P-4 level and below), thereby disrupting the proper implementation of the delegation of authority framework; (b) insufficient communication between the Corporate Services Division and human resources focal points from other divisions and regional offices during initial stages of recruitment processes, leading to cases of rescindment of recruitment decisions at the final stages; (c) in certain cases, geographical considerations being perceived to take precedence over technical competency and the skills of candidates; and (d) prolonged delays in recruitment processes and other human resources

The Inspector notes the consultation with the United Nations Secretariat and other United Nations entities to develop an "environmental" job family with five specialty areas, and expects this work to be swiftly finalized.

management-related actions. It is important to note that this perception is shared across all audiences and includes line managers, directors and staff of the multilateral environmental agreement secretariats. The Inspector recalls that the most recent internal audit conducted by OIOS on these issues was issued in 2019, 77 before the issuance of the current delegation of authority framework. In the light of the above, consideration should be given to a full review of the human resources processes and associated procedures aiming at simplification, as possible, and at correctly implementing the principles of the delegation of authority framework.

- 97. Opportunities for enhancement. In terms of continuous learning and workforce development, UNEP management refers to the United Nations Secretariat Learning Strategy, covering the period 2021–2025. The organization is subject to the United Nations mandatory training programmes, for which it recorded more than 95 per cent compliance among staff members in 2024. A few additional training modules are considered mandatory for specialized functions. Regarding affiliate personnel, while there is no mandatory training, approximately half of respondents to the JIU survey attended training programmes in the past two years, but less so in the case of home-based individuals. The UNEP "Learning needs analysis report 2024/25", consulted by the Inspector, provided only general figures and an unsubstantiated estimate cost of \$110,000,78 and did not clearly differentiate organizational learning needs, existing learning channels and the current educational offerings. In the absence of a tailor-made learning strategy, more efforts are needed for planning and ensuring learning development and the upskilling of UNEP personnel, starting with more clarity in UNEP learning needs analysis. This is confirmed by the JIU survey to UNEP staff, which revealed that only half of the respondents considered that the available training opportunities were supporting their upskilling. Moreover, the opportunities for career development through internal mobility scored poorly among respondents, with only 27 per cent expressing satisfaction in this regard. Staff at the Nairobi headquarters, field offices and multilateral environmental agreement secretariats responded in a similar manner to these questions. Recalling also the low rate of positive responses from the last UNEP pulse survey in 2022 on these topics, the Inspector deems them important for further monitoring in future surveys.<sup>79</sup>
- 98. Corporate Academy. The Corporate Academy initiative is an online training platform designed by the UNEP secretariat. The substantive content has been gradually produced collaboratively within the organization and, in 2024, 11 modules were available to participants. UNEP management indicated that the learning management system costs 24,900 euros (approximately \$29,000) per year. Since its launch in 2019, the Corporate Academy has seen 1,950 participants enrolling and 673 participants completing one of the modules, with the finance courses being the most attended ones. The completion of courses in the Academy, currently at a rate of 35 per cent, could be better encouraged across the organization to ensure the best cost-benefit ratio. In addition, as highlighted in the current training needs analysis, the Academy learning offer focuses on administrative and corporate services, while the needs of the organization are also for technical and substantive topics, such as scientific writing and resource mobilization. 80
- 99. **The working environment**. The analysis of the responses provided by UNEP personnel to the questions on the working environment within the organization calls

OIOS Internal Audit Division, report No. 2019/139, entitled "Audit of the recruitment process at the United Nations Environment Programme".

<sup>&</sup>lt;sup>78</sup> UNEP, "Learning needs analysis report 2024/25" (2024, internal document).

<sup>&</sup>lt;sup>79</sup> Survey ran by UNEP among its staff members in years when the United Nations Staff Engagement Survey is not organized. The latest presentation of results was made in a senior management team meeting in April 2023.

<sup>80</sup> The project management certification course is not part of the Corporate Academy.

for some attention, as they revealed mixed perceptions (see table 11). It is positive to note that more than two thirds of those sharing their views were satisfied with the level of support provided by their supervisors and were comfortable discussing personal human resources matters with them. The performance appraisal process is generally considered timely, transparent and objective. The majority of respondents consider their work as being clearly linked to the objectives of their unit/office, as it was also the case in the latest UNEP pulse survey, in 2022. However, there is a perception that the division of tasks between team members could be better addressed and, moreover, when asked about the functioning of their units/offices as a whole, respondents perceived current human and financial capacities as not sufficiently adequate. The present review identified another specific area for attention: the satisfaction with work-life balance has slightly declined compared with the latest UNEP pulse survey. The Inspector draws attention to the approach to flexible working arrangements, according to which UNEP management currently requires a minimum four-day presence in the office, irrespective of duty station, in line with the guidance issued in June 2023 by the Director of the Corporate Services Division, while the flexible working arrangements of the United Nations Secretariat indicate that "a manager may allow a staff member to telecommute within the duty station up to a maximum of three days during the work week". 81 This approach raised concerns across survey respondents and interviewees, and creates tensions across the organization. According to UNEP management, the benefits in terms of team integration and coordination with Member States supersede those concerns.

Table 11

Opinion of staff members about the working environment
(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I believe that my unit/office has adequate human resources to perform its functions	38	37	36	37
I believe that my unit/office has adequate financial resources to perform its functions	37	47	43	42
I think that the division of responsibilities in my team is balanced and coherent with the activities of each team member	57	59	58	58
My job description reflects my actual duties	74	76	72	74
I can see a clear link between my work and the goal and objectives of my unit/office	80	86	87	84
I think that UNEP promotes diversity among its workforce (regardless of age, sex, disability, race, ethnicity, origin, religion, or economic or other status)	62	71	69	67
Working for UNEP allows me to maintain a healthy balance between my work and personal life	56	52	46	52

Source: JIU survey of UNEP staff members (2025).

100. **Staff-management dynamics**. The United Nations Nairobi Staff Union and Outposted Offices is the entity representing UNEP personnel in the interactions with management. The Inspector notes the dissatisfaction expressed by the majority of respondents regarding several aspects of staff-management relations and staff representation (see table 12). This perception is prominent in particular among international staff and within secretariats of the multilateral environmental agreements. It is also interesting to observe that inputs from field offices are slightly

<sup>81</sup> ST/SGB/2019/3, para 3.7.

more positive compared to headquarters. In the context of an organization present in multiple regions and different cultural contexts, staff-management dynamics may vary depending on the local leadership and specifics of each office. UNEP management communicated that a series of efforts had been undertaken to increase communication with personnel, for example, through monthly town hall meetings, monthly letters of the Executive Director, pulse surveys and the weCollaborate platform. However, these channels were mostly perceived by interviewees and survey respondents as one-way communication and lacking sufficient follow-up measures on issues raised. The Inspector encourages the organization to continue to cultivate a more responsive and participatory environment, enhancing staff morale and productivity.

Table 12

Opinion of staff members about staff-management relations and staff representation
(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I think that staff-management relations within UNEP are positive and constructive	48	56	44	50
I feel that my concerns are adequately relayed by staff representatives to the UNEP management	42	42	30	39
I feel that management is receptive to the concerns raised by staff representatives and takes follow-up actions	37	37	31	36
I think that staff representatives adequately communicate on subject matters discussed with UNEP management	39	41	34	38

Source: JIU survey of UNEP staff members (2025).

## B. Workforce of the United Nations Environment Programme

101. **The UNEP workforce is expanding**. Table 13 provides a comparison of the workforce for the years 2020 and 2024. In 2024, a total of 2,833 individuals were employed by UNEP, which corresponds to an increase of 38 per cent in five years. While the number of staff members has increased at a modest pace, there is notable growth in the number of affiliate personnel recruited under various non-staff contractual modalities, the evolution of which can be related to the upward trend of earmarked contributions and the expansion of the portfolio of projects. In the staff category, the Inspector notes that the number of staff employed in the secretariats of multilateral environmental agreements remained practically unchanged over the years (representing 296 individuals in 2024).

Table 13

Overview of the United Nations Environment Programme workforce, 2020 and 2024

	2020	2024	Percentage increase
Staff members	1 268	1 383	+9
Affiliate workforce	784	1 450	+85
UNEP personnel	2 052	2 833	+38

Source: Prepared by JIU on the basis of information provided by UNEP (2025).

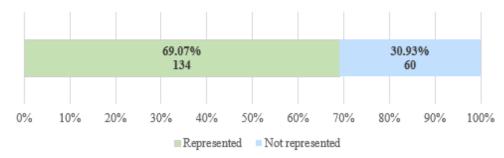
102. Only fixed-term appointment limited positions advertised as of February 2025. Since June 2024, UNEP management has used the contractual modality of

fixed-term appointment limited (FTA-limited) for project-based positions funded by extrabudgetary contributions. While the policy has existed at the United Nations Secretariat level since 2013, this option was not favoured by the organization before 2024. 82 Following instructions from the Executive Director on prudent budget management in February 2025, the decision was taken to expand its application by advertising all future job openings of one year or more that were funded through voluntary contributions within UNEP and multilateral environmental agreement secretariats as FTA-limited positions. While acknowledging the financial uncertainties confronting many United Nations entities in 2025 and understanding the specificities of the UNEP portfolio, caution and strict oversight should be applied with this approach, considering that the selection process for FTA-limited does not include an external review by a central review body.

103. **Geographical diversity**. The United Nations overarching principles regarding diversity apply to UNEP and are complemented by the United Nations Environment Assembly resolution on the matter, adopted in 2022. <sup>83</sup> UNEP management has proactively promoted diversity among its staff, including through the flagship Young Talent Pipeline, whereby the organization welcomed young professionals at the P-2 level from underrepresented regions in January 2024 and February 2025. In 2024, 69 per cent of Member States were represented among the categories of staff members (see figure IX).

Figure IX

Overview of Member States represented among staff members, 2024



Source: Prepared by JIU on the basis of information provided by UNEP (2025).

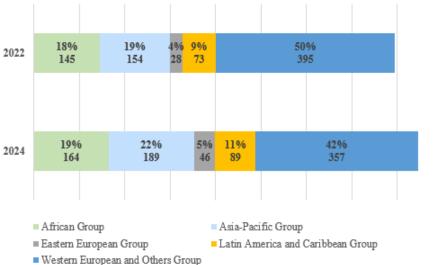
104. **Progress towards diversity**. Figure X compares the diversity among staff members in the Professional and higher categories for the years 2020 and 2024 according to the regional grouping used by the United Nations Secretariat. The Inspector observes progress in this regard, acknowledging that rebalancing the respective proportions for each group to attain a more equitable distribution requires sustained efforts on a medium- to long-term horizon. As a consequence, the respective proportions have remained relatively stable over the past five years. In 2022, almost half of staff members in the Professional and higher categories originated from one regional group. This situation improved in 2024, when the two most represented regional groups were the Western European and Others Group and the Asia-Pacific Group, while the Eastern European Group has the lowest representation.

<sup>82</sup> ST/AI/2013/1. In 2025, the Office of Human Resources of the United Nations Secretariat issued revised policy guidelines.

<sup>83</sup> See United Nations Environment Assembly resolution 5/13 and decision 5/2, para. 18.

Figure X

Overview of geographical representation in the Professional and higher categories by regional group of Member States, 2022 and 2024



Source: Prepared by JIU on the basis of information provided by UNEP (2025).

105. Incentive measures questioned. In line with Secretary-General's bulletin ST/SGB/2019/2, UNEP executive management has closely overseen the implementation of incentive measures aimed at enhancing geographical diversity and gender balance, validating that recruitment and appointments across the organization respond to such considerations. During the preparation of the present review, recruiting line managers expressed some concern regarding a strict implementation of measures encouraging diversity, considering them as limiting their ability to employ the best-skilled workforce for specialized positions. They also considered that the oversight and clearance requirements during certain recruitment processes potentially impeded them from exercising their delegated authority. This perception is also prominent among managers within the secretariats of the multilateral environmental agreements, as their staffing figures are computed as being part of the UNEP secretariat but at the same time are subject to oversight from their own governing bodies. While maintaining the overarching objective of reaching a balanced level of geographical diversity, as stated notably in the Charter of the United Nations, a more flexible approach could be considered by UNEP management, under which an organizational entity (i.e. division and/or office and/or multilateral environmental agreement secretariat) deemed to already have a broad diversity profile would not be subject to the same stringent requirements during appointment processes as would one lacking such a profile.

106. Gender balance. UNEP management is guided by the overall initiatives launched by the Secretary-General on gender issues, such as the system-wide strategy on gender parity, and the United Nations System-wide Action Plan on gender equality and the Empowerment of Women and its accountability framework. In addition, UNEP management established a specific gender architecture structure under the authority and responsibility of the Executive Director, as outlined in her compact with the Secretary-General. In its response to the JIU questionnaire, UNEP management reported excellent results against these initiatives, which were acknowledged also by the respondents to the JIU survey. In December 2024, 62 per cent of staff were female. Figure XI illustrates the gender distribution in various categories of employees, highlighting a lower proportion of male representation, particularly at the executive

management and director levels. The Inspector draws attention to the fact that gender balance should be continuously pursued as an objective, including from the perspective of the male staff component of the workforce.

Figure XI

Overview of gender balance among staff members, 2024

(Percentage)



■Female ■Male

Source: Prepared by JIU on the basis of information provided by UNEP (2025).

107. Affiliate personnel represent an increasing part of the workforce. In 2024, UNEP affiliate personnel comprised about 1,500 individuals hired through various contractual modalities, as presented in table 14. The main contractual arrangements for engaging consultants and individual contractors in UNEP are through UNON or UNOPS, which have different corresponding rules and provisions. Based on the replies to the JIU survey, their most frequent fields of work are project management, followed by communication and administration. The share of affiliate personnel in the overall workforce has grown from 38 per cent in 2020 to 51 per cent in 2024. While UNEP is not an outlier in the United Nations system in this regard, this evolution must be closely monitored and its impact on the organization must be assessed, keeping in mind the advantages and risks associated with such an evolution. In 2023, the senior management team reflected on the appropriate balance between staff and non-staff personnel and requested an organization-wide consultation on the matter. UNEP management communicated that that aspect was included in the organizational functional review planned for 2025, and the Inspector is looking forward to its swift conclusion and subsequent decisions. Given the current structure of the workforce, the Inspector draws attention to the main findings and conclusions of the 2023 system-wide review of affiliate personnel contractual modalities in the United Nations system organizations. 84 In addition, the Inspector welcomes the initiative of the senior management team in 2025 to enhance the quarterly business

84 JIU/REP/2023/8.

review presentations with the number of individuals contracted through UNOPS, broken down by division and regional office, similar to what already exists for UNON contracted consultants and individual contractors, and looks forward to its implementation.

Table 14

Overview of the affiliate workforce by contractual modality, 2022 and 2024

	Number of individuals		Percentage within t workforce	
	2020	2024	2020	2024
Consultants/individual contractors hired through UNEP/UNON	356	632	45.41	44.41
Affiliate personnel hired through UNOPS	284	525	36.22	36.89
United Nations Volunteers	144	206	18.37	14.48
Interns	n/a	60	n/a	4.22
Total	784	1423	100	100

Source: Prepared by JIU on the basis of information provided by UNEP (2025). Abbreviation: n/a, not applicable.

- 108. **Issues related to affiliate personnel**. In addition, the Inspector highlights the following observations for consideration by UNEP management:
- (a) The majority of respondents to the JIU survey to affiliate personnel confirmed the receipt of the relevant provisions governing their contracts and the usefulness of information presented therein, including in relation to the required code of conduct and ethical behaviour. However, the Inspector expresses concern over the fact that one third of respondents indicated having different tasks than those agreed in their terms of reference, and only half of them reported having either a formal or informal performance appraisal process in place;
- (b) While affiliate personnel are not governed by the same provisions on gender and diversity as staff members, UNEP management has stated that it remains attentive to these aspects. This approach is in line with General Assembly resolutions stressing that consultants should be attracted and drawn from the widest possible basis. At the end of 2024, 125 countries were represented among affiliate personnel. The Inspector observes that females were predominant in the categories of volunteers (66 per cent) and interns (76 per cent);
- (c) As mentioned earlier, comprehensive information on staffing beyond positions subject to provisions on geographical distribution is regularly shared with the members of the Committee of Permanent Representatives and the Environment Assembly, which is a good practice. However, this information refers only to staff members, covering in essence half of the workforce of the organization. As the affiliate workforce represented more than 50 per cent of UNEP personnel in 2024, and since the information exists already in internal monthly dashboards, the Inspector suggests also reporting the data on affiliate personnel to the Committee of Permanent Representatives and the Environment Assembly, so as to provide Member States with a more comprehensive overview of the UNEP workforce.<sup>86</sup>

<sup>85</sup> For example, resolution 53/221, sect. VIII, and resolution 67/255, sect. VI.

<sup>86</sup> JIU/REP/2023/8, recommendation 5.

# VII. Communications and knowledge management

#### A. Communications and outreach

109. Strategic communication in UNEP. Communications and outreach are key organizational functions for an entity mostly relying on voluntary contributions and are closely linked to the capacity to demonstrate the results of activities. At the highest level, UNEP follows the United Nations communications priorities defined annually by the Department of Global Communications of the Secretariat, for which "mobilizing climate action" was a key message used in 2024. For several years, UNEP has referred to the central theme of "the triple planetary crisis" to structure its public communications; however, the specific terminology of "three planetary environmental crises" is used in communications directed to Member States, as indicated in the UNEP messaging guide issued in January 2025. The Inspector welcomes this clarification, since UNEP, as the leading organization entrusted with delivering scientific and policy guidance on environmental matters, must use consistent terminology in its communications to accurately reflect its mandate and core focus.

110. JIU benchmarks on public information and communications. The Inspector concurs with the UNEP management self-assessment against the benchmarks on public information and communications issued by JIU in 2015, which was positive, with the organization meeting all benchmarks. 87 As acknowledged by UNEP management in the self-assessment, monitoring and oversight of the communication function can be improved, with a view to better quantifying the outcomes and impact of communication efforts and to strengthen the oversight on project-level communications. However, it would require significant resources to ensure a robust monitoring and evaluation of communication efforts and campaigns at outcome or impact levels, to which UNEP cannot currently commit. Therefore, often measurement of reach and impact is limited to downloads and media mentions. It was also acknowledged that the oversight and guidance on project-level communications remain limited. In this regard, the Inspector notes the requests by two UNEP management committees in 2024 for strengthening the tracking tools for the use of UNEP publication and communication products, and encourages UNEP management to further examine this issue.88

111. Communications Division. The Communications Division is tasked with raising the organization's profile and disseminating UNEP messages through media outlets, the Internet and audiovisual and printed products, along with an array of events, awards and partnerships. In 2024, UNEP had around 10 million followers on social media platforms, almost 12 million visitors on its website and close to 160,000 media citations. UNEP is also engaging with personalities and celebrities across the globe as part of its Goodwill Ambassadors programme for raising awareness on environmental actions and risks. The Inspector was informed that the United Nations Secretariat designation guidelines applicable to that programme were lacking clarity as regards the liabilities of the organization towards the individuals serving as ambassadors, and therefore the matter should be clarified. While the Division is not formally in charge of the public information and communications activities of the multilateral environmental agreement secretariats per se, it disseminates nonetheless their communications products through its systems and channels to amplify their outreach, particularly during meetings of the conferences of parties. The Communications Division is also responsible for internal communication. The main channel in this regard is the UNEP weCollaborate information-sharing platform, which overall is rich in content. However, the Inspector observed that the content of

<sup>87</sup> JIU/REP/2015/4.

<sup>88</sup> See minutes of the Publications Board meeting in June 2024 and Publications Committee meeting in March 2024 (internal documents).

the pages varied in terms of quality and timeliness of information presented, as well as user-friendliness and page readability.

112. Capacity of the communication function. The Communications Division has about 40 staff members and 10 affiliate personnel, most of them funded by core resources. In addition, UNEP communication relies on a network of regional communications officers reporting to the regional directors and/or communication units within the substantive divisions (usually comprising one Professional staff member supported by communication experts, volunteers and interns). The strategic importance of communication is acknowledged by the direct reporting line of the Director of the Division to the Executive Director. The review identified several coordination mechanisms among internal stakeholders, such as the broad dissemination of the document containing UNEP communications priorities and regular coordination meetings. In view of the multiple coordination layers for communication activities, including for the communication activities within individual projects, the Inspector suggests that the UNEP Evaluation Office conduct a comprehensive corporate evaluation of the communication function integrating an assessment of the efficiency, effectiveness and administrative distribution of responsibilities across UNEP organizational entities so as to ensure that the function best supports the implementation of the 2022 delivery model and the overall programmatic approach of UNEP.

### B. Knowledge management

113. Attention to knowledge management required. Knowledge management is an important feature for UNEP, considering its normative and policy-science-setting role. The most recent strategy for knowledge management covers the period 2014–2017. 89 There is internal consensus that this area requires further attention and improvement, which is confirmed by the fact that less than half of respondents to the JIU survey were satisfied with the current arrangements for knowledge management and knowledge-sharing (see table 15). This perception is supported by the formative evaluation of the delivery model, which highlighted issues such as a lack of centralized knowledge-sharing platforms, inconsistent knowledge management practices, and reliance on project- or division-specific systems rather than a unified organizational approach. Furthermore, there was no indication during the preparation of the review that the Knowledge Management Committee and the network of focal points mentioned in the strategy were functioning effectively.

Table 15
Opinion of staff members about knowledge management at the United Nations Environment Programme

(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I think that the organizational culture is adequate to allow for proper knowledge management and knowledge-sharing	39	46	39	41
I think that UNEP has adequate strategies and policies to ensure knowledge management and knowledge-sharing both at headquarters				
and in its field offices	42	41	35	40

Source: JIU survey of UNEP staff members (2025).

<sup>&</sup>lt;sup>89</sup> UNEP, "Knowledge management strategy 2014–2017 and implementation plan outline" (2014, internal document).

- 114. Progress towards knowledge management. The Chief Scientist plays an essential role in steering the knowledge management agenda, including for the development of a revised knowledge management strategy. An organization-wide approach should cover programmatic learning and scientific publications, as well as other knowledge products pertaining to administrative and support functions. It is expected that the elaboration of such a strategy would contribute to increasing the capacity of the organization to better identify and manage the information it produces or consolidates and would streamline knowledge-sharing across the organization and with its partners, enhancing its ability to effectively deliver its mandate. As a matter of fact, in January 2023, the senior management team highlighted the potential benefits of a corporate approach in this area. The Inspector draws attention to the 2016 JIU system-wide review on knowledge management in the United Nations system, which provides further elements to be considered in this regard. 90 The Inspector believes that there are also opportunities to be explored in terms of knowledge management and knowledge-sharing with the secretariats of the multilateral environmental agreements. Additionally, knowledge-sharing between regional offices and country offices of success stories, adaptable across different geographical settings, could strengthen organizational cohesion and enhance the organization's effectiveness.
- 115. The implementation of the following recommendation is expected to enhance the effectiveness of knowledge management and knowledge-sharing within the organization.

#### **Recommendation 7**

The Executive Director should approve, by the end of 2026, a comprehensive strategy to support an organization-wide approach to knowledge management and knowledge-sharing.

#### C. Publications

- 116. **Publications as UNEP scientific outputs**. The positioning of UNEP in the global framework as a normative and science-driven organization in the field of environment underlines the importance of its scientific work for the delivery of its mandate. A new typology for publications and related processes were introduced in 2022, as described in the revised UNEP publications policy and guidelines. <sup>91</sup> These are of various types, ranging from technical reports and working papers to institutional publications such as the *Emissions Gap Report*. Furthermore, the importance of the spotlight publications is acknowledged by UNEP management as an organization-wide effort aimed at amplifying the impact of its publications. The Publications Committee is the body responsible for reviewing publication concepts, while the Publications Board (in practice dedicated meetings of the senior management team organized twice per year) approves or rejects the concepts. The number of approved concepts has trended downward from its peak of 206 concepts in 2021 to 26 in 2024.
- 117. Further improvements needed in the approach to publications. The Inspector acknowledges the focus on improving the approach to publications in recent years, one example in this regard being the automated system for publication management, which has been functioning since January 2024. However, JIU research

<sup>90</sup> JIU/REP/2016/10.

<sup>&</sup>lt;sup>91</sup> UNEP publications policy (2022) and UNEP publications guidelines (2022).

indicates that the planning of publications needs to be more aligned with actual delivery capacities. The Inspector observed that, until recently, the release rate of publications was not keeping up with the pace of concept approvals. For example, in the 2022-2023 period, the release rate of publications following approval of their concepts was around 20 per cent. The Inspector suggests that UNEP management carry out an assessment of the measures undertaken since 2024 aimed at ensuring better alignment between the publication release capacity of the organization and the number of approved publication concepts, to verify whether they produced a positive impact on the release rate without compromising the quality of the content. On the basis of the JIU review of the minutes of the Publications Board meetings and of the analysis conducted by the Chief Scientist on a sample of publications issued in 2023, several areas of possible improvement have been identified, including: (a) clearly identifying the audience for each publication; (b) strengthening the coordination between units and divisions to produce publication concepts and potentially merge the complementary ones; (c) ascertaining that new publications ensure accuracy and consistency with previously released ones; (d) extending the time allocated for discussing institutional publication priorities in the Publications Board meetings; and (e) developing the scientific drafting skills of staff through regular training on the topic. 92

# VIII. Information and communications technology

118. ICT governance framework. ICT governance is essential for the functioning of UNEP, since the organization operates in various locations and supports secretariats of the multilateral environmental agreements which may have developed their own ICT infrastructure and solutions. Globally, ICT policies of the United Nations Secretariat apply to UNEP, including the 2016 guidelines for the information and communications technology strategy. 93 Internally, a data and digital governance framework, which was endorsed by the senior management team in November 2023, structured the ICT governance framework into two workstreams: (a) the ICT Solutions Group chaired by the Chief of the Enterprise Solutions Section (Corporate Services Division); and (b) the Data and Product Group chaired by the Chief Digital Officer, who reports to the Executive Director. In 2023, the terms of reference of the ICT Solutions Group (taking over the functions of the former ICT committee) stated responsibilities as identifying and prioritizing the organization-wide implementation of cost-efficient solutions and presenting recommendations to the senior management team to support data and digital governance. The review found that it was unclear whether the ICT Solutions Group was recommending or approving projects for digital products, as that point had not been sufficiently elaborated in its terms of reference. Regarding the Data and Product Group, on the basis of its terms of reference approved in 2025, the Group oversees the organization's digital transformation agenda, in alignment with the Data Strategy for Action by Everyone, Everywhere (2020).94

119. **Integration of two workstreams**. The Enterprise Solutions Section positions itself as a provider of software and systems solutions for internal and external use, such as web-based platforms, websites, applications and dashboard development, to assist UNEP units in the implementation of their activities. <sup>95</sup> The Inspector was

<sup>92</sup> Report of the Chair of the Publications Committee, June 2023 (internal document).

<sup>&</sup>lt;sup>93</sup> A/69/517 and General Assembly resolution 69/262.

<sup>&</sup>lt;sup>94</sup> Data Strategy of the Secretary-General for Action by Everyone, Everywhere: With Insight, Impact and Integrity (2020).

<sup>95</sup> For example, the weCollaborate website, the wedocs website, the travel portal, the concept approval group portal, the publications system, the open data portal, the Partner Portal, the

informed that the capacity of the Section was affected by difficulties in recruiting for Professional positions and retaining international staff with the necessary ICT skills and experience. Consequently, the Section faced the risk of relying on short-term staff, consultants, individual contractors and national or international United Nations Volunteers (representing more than 60 per cent of the workforce of the Section in October 2024). This enables software development but does not ensure the institutional memory and knowledge required for the long-term maintenance of the applications. The Chief Digital Officer leads the digital transformations subprogramme, which is integrated into the medium-term strategy for 2022-2025 and has mostly an outward reach, seeking engagement with external stakeholders for digital products and outputs produced by the organization. Currently, the coordination between the digital transformations subprogramme and the work of the Enterprise Solutions Section is primarily at the working level. A reinforced coordination at a higher level is expected through the revised reporting line of the Chief of the Section to the Chief Digital Officer (dual reporting, in addition to the reporting to the Deputy Director of the Corporate Services Division).

- 120. **ICT infrastructure and services**. The United Nations Secretariat in New York is responsible for the provision of most of the ICT infrastructure, such as data servers and cloud hosting. Some of the basic services (Internet access, email system, telephone services, servers, Umoja access, service desk, etc.) are provided by UNON. The Inspector draws attention to the security compliance maturity of UNEP, which is seen by some interviewees as still not fully in line with the guidelines of the United Nations Secretariat, especially in relation to security standards for UNEP-administered websites. This aspect is also monitored as part of the Executive Director's compact for 2024.
- 121. Fragmentation of ICT systems and tools. One point for attention is the fragmentation of systems and tools and the lack of integration of the systems used for information management in general. This issue was repeatedly brought to the attention of the Inspector, especially concerning the limited interoperability of internal platforms and, consequently, the duplication of work for reporting purposes. This was confirmed by the results of the JIU survey of staff members, presented in table 16, with only half of respondents affirming that the current level of integration of ICT systems facilitated efficiency and collaboration across UNEP. Dissatisfaction was expressed by many respondents in relation to related trainings and the use of Umoja. Furthermore, the siloed approach to ICT services and their development was an issue raised in relation to the multilateral environmental agreement secretariats, their staff being mostly dissatisfied with this aspect, in particular with the UNEP travel portal. In the past few years, UNEP management has taken some action in this regard with the development of several information management platforms gathering the outputs of the activity of these secretariats, such as the InforMEA and DaRT tools.

United Nations Environment Assembly portal, the Committee of Permanent Representatives portal, and quarterly business review dashboards.

Table 16
Opinion of staff members about information and communications technology tools and systems

(Aggregate percentage of "strongly agree" and "partially agree" responses)

	Headquarters	Field	MEAs	Overall
I think that UNEP major ICT systems are well integrated to facilitate efficiency and collaboration across the organization	55	51	38	50
I think that I have access to sufficient individual ICT tools to achieve my work objectives	66	61	59	62
I think that UNEP provides adequate training on ICT systems	55	47	37	48
I think that the enterprise resource planning system (Umoja) contributes to streamlining administrative workflows and procedures and to strengthening internal control in UNEP	52	53	37	49

Source: JIU survey of UNEP staff members (2025).

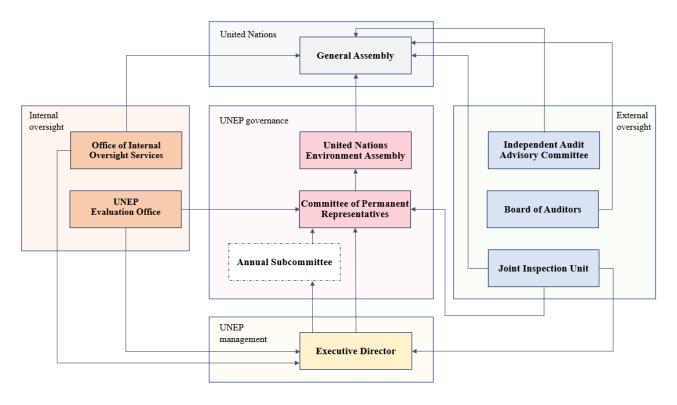
# IX. Oversight

## A. Oversight structure

122. Oversight framework. The main components of the UNEP oversight framework are presented in figure XII. The Committee of Permanent Representatives is the main governing body entrusted with oversight responsibilities. UNEP, being part of the United Nations Secretariat, falls under the purview of: (a) OIOS, which is responsible for internal audits, investigations, inspections and evaluations; and (b) the Independent Audit Advisory Committee (IAAC), which advises the General Assembly on oversight matters by examining issues such as recommendations of oversight bodies, the effectiveness of internal oversight, management controls and risk management, financial reporting, and coordination among oversight bodies. 96 The Board of Auditors provides external assurance through independent and professional audit observations on financial and accounting issues for the United Nations funds and programmes and includes considerations on performance in management areas when found appropriate. JIU is mandated to provide independent external oversight with a focus on system-wide issues with the aim of improving management and administrative efficiency and strengthening coordination among United Nations system organizations. UNEP has also established its own Evaluation Office. In its response to the JIU questionnaire, UNEP management assessed the oversight framework and its mechanisms to be sufficient, "if not too elaborate".

<sup>96</sup> The analysis of the reports issued by the Committee did not highlight significant considerations focusing on UNEP.

Figure XII
United Nations Environment Programme oversight framework



Source: Prepared by JIU (2025).

123. **OIOS audits**. Between 2020 and 2024, OIOS conducted between one and three internal audits each year focusing on UNEP, which were selected through its risk-based approach. The audits examined management topics (delegation of authority, procurement, recruitment and subprogrammes) or focused on a specific organizational unit (headquarters divisions or regional offices). In addition, as presented in table 17, during the same period OIOS audited five secretariats of multilateral environmental agreements in relation to financial and administrative matters.

Table 17

Overview of audits by the Office of Internal Oversight Services

	2020	2021	2022	2023	2024
Audit of management processes	2	2	1	1	1
Audit of organizational unit	_	1	1	_	1
Audit of secretariats of multilateral environmental agreements	_	2	1	1	1

Source: Prepared by JIU (2025).

124. **OIOS investigations**. UNEP maintains a record of all allegations of prohibited conduct in the Case Management Tracking System of the United Nations Secretariat. On the basis of the information available in OIOS annual reports issued between 2020 and 2024, investigations related to fraud and misconduct allegations varied between two and five per year, as shown in table 18. In the past two years, most investigations

were related to possible fraudulent practices. The research showed that most staff members know how to report prohibited conduct cases, but affiliate personnel less so. Both categories of the workforce have limited trust in how the reported cases are followed up and managed. To mitigate this perception, further measures could be taken to build the confidence of personnel towards reporting prohibited conduct cases to make sure that they are not overlooked or not reported on. Additionally, as UNEP is engaged with numerous implementing partners, the Inspector recalls the importance of having robust investigation clauses and provisions included in this type of partnership agreement.<sup>97</sup>

Table 18
Overview of investigations by the Office of Internal Oversight Services (period reported on July year n – June year n+1)

2020/21	2021/22	2022/23	2023/24
2 investigation reports	5 investigation reports and 1 investigation closure notice	2 investigation reports, 4 investigation closure notices and 1 investigation advisory report	5 investigation reports and 2 investigation closure notices

Source: Prepared by JIU on the basis of OIOS annual reports (2025).

125. **OIOS** evaluations. As initiated by the Committee for Programme and Coordination, 98 OIOS conducts an evaluation of UNEP every six years and follow-up triennial reviews of the implementation of recommendations contained therein. The Inspector consulted these reports and found them well-elaborated and providing useful indications on the relevance and the effectiveness of the organization, including its institutional arrangements and its management policies and practices. 99 Following the latest triennial review, the Inspector is pleased to acknowledge that the five recommendations are considered implemented by OIOS. Furthermore, UNEP is also scrutinized by OIOS when it undertakes evaluations of broader subjects within the purview of the United Nations Secretariat.

126. **Joint Inspection Unit**. The system for following up on JIU reports and recommendations, adopted by the General Assembly in 1999, applies to UNEP as a participating organization. Even if the practice has been erratic for many years, as described in a JIU report issued in 2024 on the consideration of and action taken on its reports and recommendations by United Nations system organizations, <sup>100</sup> the Inspector acknowledges that, following recent initiatives, UNEP has recorded an improved rate of implementation of JIU recommendations issued up to 2023. UNEP management communicated that a new review-specific procedure providing Member States with information on oversight recommendations, including those formulated by JIU, had been implemented since 2024. The Inspector notes that the JIU reviews completed in 2023 and 2024 were presented in subcommittee meetings and were intended to also be presented at the 169th formal meeting of the Committee of

<sup>97</sup> A review by the Unit of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations is under preparation, addressing the challenges related to monitoring and reporting in this area when involving implementing partners.

<sup>98</sup> ST/SGB/2000/8.

<sup>&</sup>lt;sup>99</sup> See E/AC.51/2022/4, E/AC.51/2019/7, E/AC.51/2019/7/Corr.1, E/AC.51/2016/2 and E/AC.51/2013/2.

<sup>&</sup>lt;sup>100</sup> JIU/REP/2024/2.

Permanent Representatives, but were ultimately postponed to its next session due to time constraints. In preparing the present review, there was no evidence that the Environment Assembly had considered JIU reports in the past, not even the system-wide review on environmental governance in the United Nations system, which is a concern. In 2024, JIU suggested that the legislative organs and governing bodies of its participating organizations re-examine their processes for the consideration of and decision-making on JIU recommendations. <sup>101</sup>

## B. Evaluation function of the United Nations Environment Programme

- 127. **Evaluation framework**. The UNEP Evaluation Office has been mandated, through several decisions of the predecessor of the Environment Assembly, to coordinate, conduct and oversee evaluation across the organization. In line with the principles stated for evaluation in the United Nations Secretariat, <sup>102</sup> the UNEP evaluation policy (2022) steers the evaluation function of UNEP, which is further operationalized through an evaluation operational strategy and an evaluation manual. <sup>103</sup> Furthermore, the Office refers to the principles and professional practices set by the United Nations Evaluation Group, in which it is an active member. The Director of the Evaluation Office is appointed by and reports to the Executive Director, and may participate as observer to the meetings of the senior management team.
- 128. Capacity and resources of the evaluation function. The Evaluation Office budget amounted to \$2.4 million for the year 2023 and originated in several funding sources. These were: (a) the regular budget, covering the positions of the Director and one Senior Evaluation Officer; (b) Environment Fund allocations, covering the positions of three Evaluation Officers and three support staff and other operational activities; (c) extrabudgetary funding covering four Evaluation Officer positions; and (d) extrabudgetary funding covering the costs of project evaluation consultants and associated expenditures. Each division has a focal point on evaluation matters. The resources of the Office increased in 2022 with amounts coming from extrabudgetary sources for covering the personnel costs needed to conform to the 100 per cent evaluation coverage of projects. In this regard, the Inspector notes as a good practice the compromise between this requirement and existing capacity, by which only 50 per cent of projects are subject to terminal evaluations, managed directly by the Evaluation Office, and the rest are subject to management-led reviews, managed by the programme/project officers and subsequently validated by the Office for quality assurance purposes.
- 129. **Evaluation coverage and outputs**. The UNEP Evaluation Office has the mandate to undertake evaluations of all programmes and projects of the Environment Fund, related trust funds, earmarked contributions and projects implemented by UNEP and funded by GEF and GCF and under various partnership agreements. <sup>104</sup> The Office conducts several types of evaluations, as presented in table 19. In this regard, the Inspector makes the following observations:
- (a) The current distribution of resources towards strategic and cross-cutting evaluations (primarily originating from the Environment Fund) does not allow sufficient focus on this stream, as project, programmatic and portfolio assessments constitute the bulk of the work of the Office. UNEP management communicated that

<sup>&</sup>lt;sup>101</sup> Ibid., recommendation 2.

 $<sup>^{102}\</sup> ST/AI/2021/3$  and ST/SGB/2018/3 .

<sup>&</sup>lt;sup>103</sup> UNEP evaluation policy (2022), and UNEP evaluation manual (revised in June 2022 and released in March 2023).

<sup>&</sup>lt;sup>104</sup> UNEP evaluation policy (2022), para. 3.

efforts were being made to increase the staffing capacity of the Office and reduce its reliance on individual contractors. Consequently, the Inspector expects increased focus on cross-cutting and strategic evaluations in the future to support the management of the organization. Already a recent example is the formative evaluation of the implementation of the delivery model;

- (b) In line with the evaluation policy, all subprogrammes must be evaluated every six years. The Board of Auditors made remarks on this matter recently. UNEP management has provided information showing that the organization is on track to produce subprogramme evaluation reports within the expected time frame, albeit on a rolling basis over several cycles of strategic planning;
- (c) There were neither impact studies nor impact evaluations reported for the period reviewed due to restricted resources and possible limitations in data availability following project completion, as mentioned in paragraph 79 above on performance monitoring;
- (d) Regarding the validation process of the Evaluation Office on management-led reviews, introduced in 2023 through a revision to the UNEP evaluation policy, the Inspector examined the documents issued in 2024 and found that about a quarter of the self-assessment ratings by project managers were adjusted by the Evaluation Office. As the adjustments were mostly related to effectiveness, monitoring, reporting and other factors affecting performance criteria, regular briefings by the Evaluation Office to programme/project managers could be useful to provide guidance on how to correctly approach such criteria ratings;
- (e) The evaluation reports are not systematically distributed among Member States but are available on the website of the Office along with the management response. <sup>105</sup> Nonetheless, the Office summarizes the findings and conclusions deriving from the strategic evaluations in its biennial *Evaluation Synthesis Reports*, which are presented to the members of the Committee of Permanent Representatives and circulated to the Environment Assembly as an intersessional document.

Table 19
Overview of evaluations completed by the Evaluation Office of the United Nations
Environment Programme, 2020–2024

		2020–2021	2022-2023	2024
Strategic evaluation	Evaluations of the programme of work and/or medium-term strategy	1	1	2
	Subprogramme evaluations	1	1	1
	Thematic evaluations	_	_	_
	Biennial Evaluation Synthesis Report	1	1	1
Project, programmatic and portfolio assessments	Project evaluations (terminal or midterm evaluations)	41	46	20
	Management-led reviews	n/a	13	23

Source: Prepared by JIU on the basis of information provided by the UNEP Evaluation Office (2025). *Abbreviation*: n/a, not applicable.

130. Need to increase the attention on strategic evaluations. In its latest United Nations Evaluation Dashboard, OIOS reviewed the four main components of the UNEP evaluation function (framework, resources, output and coverage, and report

<sup>105</sup> See wedocs.unep.org.

quality) and provided an overall positive assessment. <sup>106</sup> In 2022, when the revised evaluation policy was presented to the senior management team for endorsement, the Director of the Office framed the objectives of policy in terms of five main improvements: (a) developing and maintaining a strategic evaluation agenda; (b) enhancing the use of evaluation throughout the organization; (c) maintaining the quality of evaluation processes and products; (d) building capacity for management-led reviews; and (e) establishing a stable resource base and funding approach for the evaluation function. The Inspector observed overall progress on all these objectives; however, increased attention and further efforts would be needed for undertaking more strategic and corporate evaluations.

131. The implementation of the following recommendation is expected to strengthen the strategic contribution of the UNEP Evaluation Office to the overall functioning of the organization.

#### **Recommendation 8**

The Committee of Permanent Representatives should request the Evaluation Office to consider the inclusion of a higher number of strategic or corporate evaluations in its annual work programme and to report back on their findings and conclusions.

### C. Oversight issues

- 132. **Measures to enhance oversight**. In its 2023 report, IAAC expressed concern regarding the low acceptance rate of recommendations issued by the Board of Auditors and JIU by several entities within the purview of the Secretariat, including UNEP, <sup>107</sup> a situation that has been remedied as regards JIU recommendations. The Inspector welcomes the recent attention given to these matters by UNEP governing bodies and its management and makes the following observations:
- At the request of the participants of the tenth Annual Subcommittee meeting (2023), an initiative was launched for having a standing agenda item on the consideration of evaluation reports and audits at the formal quarterly meetings of the Committee of Permanent Representatives, complementing the presentations made at the Annual Subcommittee meetings. In its response to the JIU questionnaire, UNEP management indicated that the reports issued by JIU, the Board of Auditors and OIOS would be integrated in this new approach, and the Inspector considers that this could be extended to the IAAC reports, when they contain considerations relevant to UNEP. This is in line with the provision of Governing Council decision 75 (IV) which called for such regular communications with Member States. <sup>108</sup> However, after analysing the summaries of the meetings of the Committee since 2023, the Inspector notes with concern that: (a) in several instances, the discussions on these topics were deferred to future meetings and sometimes were downgraded to an informal subcommittee meeting; and (b) when discussed, the topics were referring mostly to statistics or general procedural aspects and rarely addressed substantive content. However, in the report of the Executive Director to the Committee of Permanent Representatives at its 168th meeting, in December 2024, progress was observed in that the document

<sup>106</sup> OIOS Inspection and Evaluation Division, evaluation study entitled "United Nations Evaluation Dashboard 2020–2021", 18 May 2023.

Report of IAAC on its activities for the period from 1 August 2022 to 31 July 2023 (A/78/286), annex I.

<sup>&</sup>lt;sup>108</sup> A/31/25, annex I.

included links to relevant audit reports. The implementation of this measure must be confirmed by strong, established and effective related practices, to ensure proper guidance from Member States to the UNEP secretariat. The Inspector stresses the importance of properly discussing in the formal meetings of the Committee the findings and conclusions of audit and evaluation reports and the management responses, especially as oversight issues are currently not discussed at the level of the Environment Assembly. In this context, the Inspector believes that consideration should be given to inviting OIOS, as an independent function, to present its findings and recommendations to the Committee, either in person or virtually, as was also suggested in a recent management and administration review of UN-Habitat that identified a similar challenge; 109

- (b) Oversight indicators have been added to various internal reporting mechanisms, including the quarterly business review reports and monthly reports;
- (c) The Operations and Risk Management Unit, established in 2022, was tasked with ensuring coordination of internal and external audits and to follow up on oversight recommendations. Despite its limited capacity, the team supports the auditors and organizes follow-up meetings with the focal points throughout the year to ensure timely escalation of issues and implementation of recommendations;
- (d) An agreement with the United Nations Office on Drugs and Crime was signed, and the system called UNITE for Evaluations was introduced in June 2025. This is expected to streamline the evaluation process and the tracking of compliance with management responses, currently representing a significant administrative burden. The initial investment is \$60,000.
- 133. Oversight findings and recommendations. The collaborative approach followed by the internal and external auditors leads to the acceptance by UNEP management of the majority of recommendations included in the final versions of their reports. The overall number of recommendations issued by the various oversight bodies since 2022 is presented in table 20. Information on the implementation rate of oversight recommendations issued by OIOS, the Board of Auditors and the UNEP Evaluation Office is included in the annual programme performance report within the set of indicators related to executive management. In the report for 2022-2023, the implementation rate for OIOS audit recommendations was 88 per cent, while for Board of Auditors recommendations it was only 42 per cent. The Inspector encourages UNEP management to continue to work towards improving the implementation rates of recommendations from external oversight bodies and to report respective acceptance rates in its annual reporting. As regards the monitoring of the implementation of recommendations stemming from UNEP evaluations, there are two distinct methods for tracking compliance: an internal tracking system for project evaluations; and a recommendations implementation plan for each strategic evaluation. The latter method was introduced in 2024, and the Inspector expects that it will facilitate monitoring and compliance with recommendations from strategic evaluations, as well as streamlining the collection of related information and periodic reporting to the Committee of Permanent Representatives. According to UNEP management, the rate of compliance with evaluation recommendations has increased since the inclusion of these rates in the quarterly business review, a statement also appearing in the synthesis report (2022-2023).

<sup>&</sup>lt;sup>109</sup> JIU/REP/2022/1, para. 171.

Table 20 **Overview of oversight recommendations, 2022–2024** 

	Number of rec	Number of recommendations issued			
Entity	2022	2023	2024		
OIOS	20	16	14		
Board of Auditors	25	24	16		
$\mathrm{JIU}^a$	6	12	9		
UNEP Evaluation Office	94	104	134		
From strategic evaluations	16	_	23		
From project, programmatic and portfolio assessments	78	104	111		

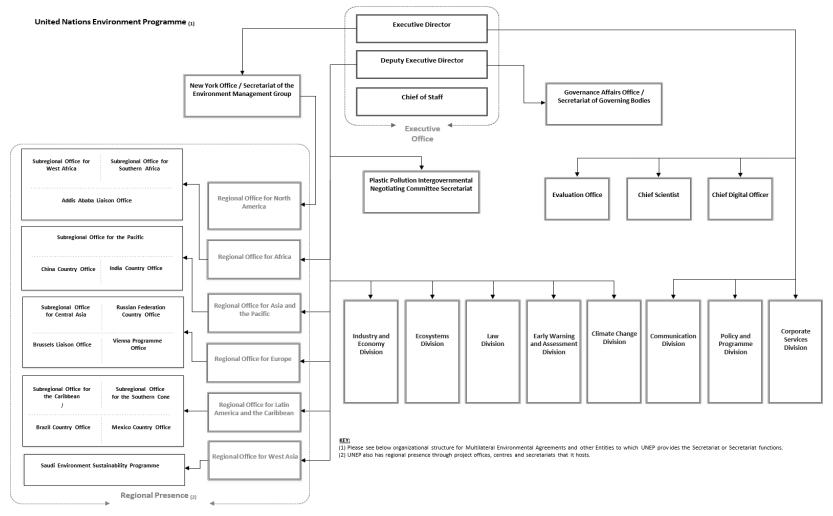
Source: Prepared by JIU on the basis of information provided by UNEP (2025).

<sup>&</sup>lt;sup>a</sup> Includes recommendations with the following status: "acceptance: no information provided", "under consideration", "implementation: no information provided", "not started" and "in progress".

# Annex I

# Organizational structure\*

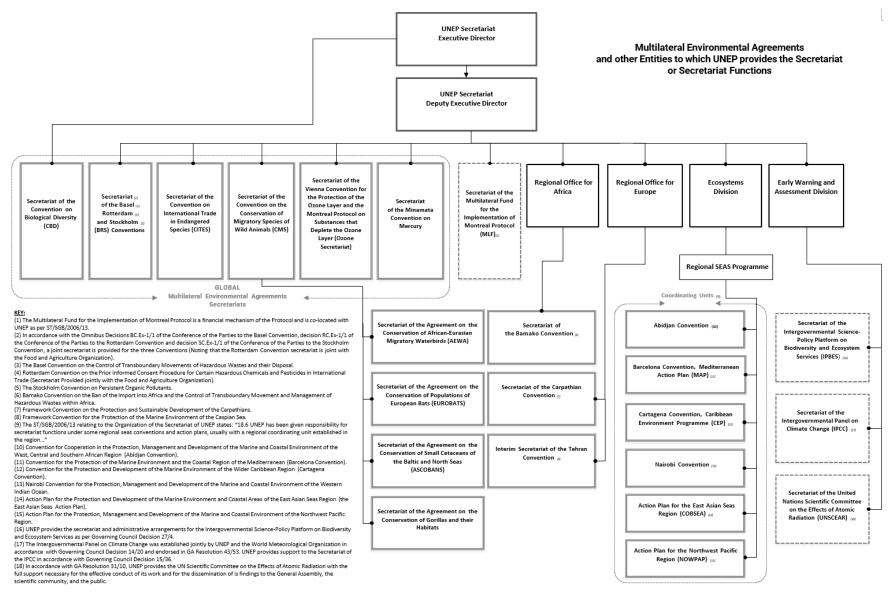
# A. United Nations Environment Programme organizational structure, April 2025



Source: UNEP (2025).

<sup>\*</sup> The present annex is issued without formal editing.

# B. Multilateral environmental agreements and other entities to which UNEP provides the secretariat or secretariat functions, April 2025



### Annex II

# Methodology and response rates for surveys and questionnaires conducted during the review

1. In accordance with JIU standard practice for management and administration reviews, a series of online surveys and questionnaires were conducted from November 2024 to February 2025 to seek views and suggestions from various stakeholders. Four main audiences were invited to provide inputs to the review: (a) representatives of Member States; (b) all categories of UNEP personnel; (c) the heads of UNEP field and programme offices; and (d) the secretariats of the multilateral environmental agreements. Each survey comprised a combination of multiple-choice questions and open-ended questions to allow respondents to raise concerns, make suggestions and give qualitative feedback, as appropriate. Elements gathered complement inputs received through interviews and were inserted into the narrative as relevant.

## A. Survey addressed to Member States (November 2024–January 2025)

2. Two separate surveys were directed to: (a) the participants of the sixth session of the United Nations Environment Assembly, distributed by UNEP management through the e-deleGATE system; and (b) the members of the Committee of Permanent Representatives, distributed by JIU. The questions addressed areas such as organizational effectiveness and efficiency, success in terms of delivering on the mandate, strategic planning and corporate priorities. The response rates as recorded in table 1 were not found sufficient to reflect any opinion in the present exercise.

Table 1
Response rates for the survey to representatives of Member States

Representatives of Member States	Recipients	Responses	Response rate (percentage)
Participants of the sixth session of the Environment Assembly	450	76	16.89
Committee of Permanent Representatives	194	13	6.70
Accredited Member States, on-site representation		7	
Accredited Member States, off-site representation		5	
Not accredited		1	

Source: Prepared by JIU (2025).

# B. Surveys addressed to United Nations Environment Programme staff members and affiliate personnel (January–February 2025)

3. The surveys gathered opinions from all categories of UNEP personnel, both staff and affiliate personnel (questions were adjusted for each audience). The participation rate of staff members was remarkable (including for the multilateral environmental agreements secretariats) and, overall, satisfactory for the affiliate workforce (see table 2). Among staff respondents, more than 61 per cent were internationally recruited staff in the Professional and higher categories and 65 per cent had more than six years of experience at UNEP. The open-ended contributions of respondents focused on issues such as: decision-making processes, with concerns about decisions being overly centralized, leading to micromanagement and inefficiencies;

bureaucracy and the administrative burden, which overwhelm respondents; human resources management and recruitment, noting long recruitment processes and potential discrimination cases; and work environment and morale, with issues such as favouritism and low staff morale.

Table 2

Overview of response rates for the surveys addressed to UNEP personnel

	Recipients	Responses	Response rate (percentage)
Staff members	1 383	$602^{a}$	43.5
Nairobi headquarters	581	261	45
Offices away from headquarters	516	207	40
Multilateral environmental agreement secretariats	286	134	46.85
Affiliate workforce	1 431 <sup>b</sup>	402	28.1
Total	2 814	1 004	35.67

Source: Prepared by JIU (2025).

# C. Questionnaire to heads of field and programme offices (November 2024–January 2025)

- 4. The online questionnaire garnered views of field representatives (see table 3). Its response rate of almost 80 per cent is highly satisfactory. Respondents were mainly based in the Europe region, followed by Africa and Latin America and the Caribbean.
- 5. In the opinion of most respondents, UNEP has been successful in promoting international cooperation in the environment field and coordinating environmental matters at the global and regional levels, but less so at the country level. The evolution of financial resources of the organization in the past five years is perceived rather negatively, especially with regard to their predictability and flexibility. The respondents associate this with the introduction of the Policy for One UNEP Delivery for Better Collaboration and Country Support mostly considered to bring only some or little contribution to the implementation of the UNEP strategic objectives for the period 2022–2025. Although the delivery model lists resource mobilization and ensuring coherent delivery among the six main tasks of regional directors, these are seen as challenging and ranked last in terms of time devoted to them. Another evident challenge is the coordination aspect between regional offices and technical divisions in UNEP, which must be instrumental for the implementation of the delivery model. The delegation of authority topic was also highlighted as in need of efficiency improvements and more clarity.

<sup>&</sup>lt;sup>a</sup> The number of responses ensures statistical validity, with a 3 per cent margin of error and a 95 per cent confidence level.

<sup>&</sup>lt;sup>b</sup> The number of recipients does not include the unfunctional emails at the time of distribution of the survey.

Table 3
Response rates for the questionnaire addressed to heads of field and programme offices

	Recipients	Responses	Response rate (percentage)
Regional directors	6	5	83
Heads of field and programme offices	25	19	76

Source: Prepared by JIU (2025).

# D. Questionnaire to the secretariats of the multilateral environmental agreements (January-February 2025)

6. The questionnaire garnered the views of executive heads and/or administrative focal points in the secretariats of the UNEP-administered multilateral environmental agreements, with a response rate of almost 60 per cent (see table 4). Respondents were mainly based in the Africa and Europe regions. Most respondents considered that the current administrative and financial support arrangements with UNEP were effective, but there was still room for improvement, especially with regard to: (a) the coordination between UNEP and UNON, which is perceived to negatively affect the timeliness of services provided; (b) increasing transparency on the end use of programme support costs retained by UNEP; and (c) strengthening the coordination at the senior management level between UNEP and the multilateral environmental agreement secretariats.

Table 4
Response rates to the questionnaire addressed to the secretariats of the multilateral environmental agreements

	Entities	Responses
Global UNEP-administered multilateral environmental agreements	6	4
Regional seas UNEP-administered multilateral environmental agreements and action plans	7	2
Regional UNEP-administered multilateral environmental agreements other than for regional seas	2	2
Other	2	2
Total	17	10

Source: Prepared by JIU (2025).

25-10420 (E) 050825