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**Programme of work and budget and other administrative and
budgetary issues**

Solutions for a healthy, prosperous and resilient people and planet: the United Nations Environment Programme medium-term strategy for the period 2026–2029: proposed programme of work and budget for the biennium 2026–2027

1. In decision 6/7, the United Nations Environment Assembly of the United Nations Environment Programme (UNEP) requested the secretariat to prepare a draft programme of work and budget for the biennium 2026–2027 and a draft medium-term strategy for the period 2026–2029, fully taking into account the views of Member States and making every effort to reflect consensual views, for consideration by the Environment Assembly at its seventh session.
2. The present document sets out the proposed programme of work and budget for the biennium 2026–2027, as a supplement to the medium-term strategy for the period 2026–2029 (UNEP/EA.7/3).
3. The total budget for the biennium 2026–2027 is \$1,113 million,¹ \$200 million of which is for the Environment Fund.

* UNEP/EA.7/1.

¹ All references to “\$” are to United States dollars.

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I. Introduction

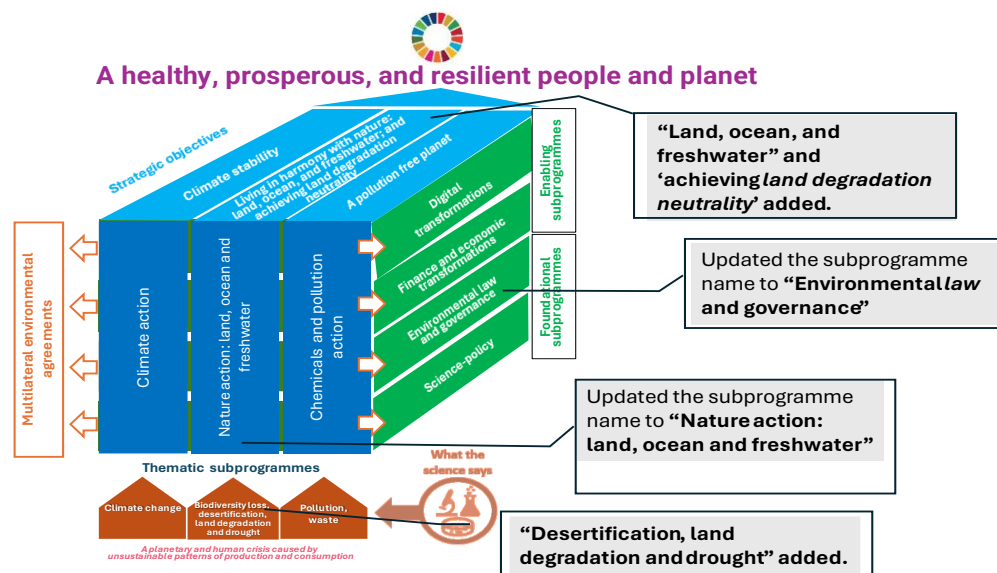
1. **The present document sets out the proposed programme of work and budget for the United Nations Environment Programme for the biennium 2026–2027.** It contains the results framework with indicators in line with the medium-term strategy for the period 2026–2029 and the three strategic objectives of: (a) climate stability; (b) living in harmony with nature: land, ocean and freshwater; and achieving land degradation neutrality; and (c) a pollution-free planet.
2. **In accordance with the medium-term strategy for 2026–2029, the overall aim of UNEP for this strategic period is to ensure a healthy, prosperous and resilient people and planet.** UNEP pursues this aim through inclusive, co-created solutions that employ system-wide approaches within the United Nations system and globally. The impact framework and the results framework outline the delivery of results through three thematic, two foundational and two enabling subprogrammes to deliver interconnected and mutually beneficial results, supporting national and international environmental policy and action.
3. **The document is organized as follows:** Section II lays out the results framework. Sections III–V underline how the executive leadership, policy-setting, and programme management and support of UNEP will drive the organization towards greater effectiveness and impact. Section VI presents the proposed UNEP budget for the biennium 2026–2027, detailing resource allocations by subprogramme and funding source as well as efforts by UNEP to optimize resource mobilization and human resources. The three annexes contain the evaluation plan for 2026–2029, information about audited financial statements, and an updated organization chart.

II. United Nations Environment Programme results framework for the programme of work for the biennium 2026–2027

4. **The programme of work and budget for the biennium 2026–2027 articulate the framework for delivering results to achieve the three strategic objectives set out in the medium-term strategy for the period 2026–2029 (figure 1).** The mission of UNEP is to co-create and support solutions to deliver environmental and human well-being.

Figure 1

United Nations Environment Programme medium-term strategy for the period 2026–2029



5. **The programme of work and budget demonstrate how UNEP subprogrammes are coordinated to deliver interconnected and mutually beneficial results.** The subprogrammes have the following lead roles:

(a) **The climate action thematic subprogramme** advances the transition of countries to low-emission economic development and increases their adaptation and resilience to climate change;

(b) **The nature action: land, ocean and freshwater thematic subprogramme** advances actions to halt and reverse biodiversity loss; address desertification, land degradation and drought; and conserve and restore terrestrial, marine and freshwater ecosystems;

(c) **The chemicals and pollution action thematic subprogramme** reduces air, water and soil pollution and promote enhanced environmental quality and health for people and planet, with a focus on reducing exposure to hazardous chemicals, pollution and waste;

(d) **The science-policy foundational subprogramme** enhances the capacity of governments and non-government actors to access, generate and utilize quality environmental data and analyses, supporting a robust science-policy interface. The goal is to keep the environment under review, generate science-based environmental knowledge, identify emerging issues and develop science-based policy globally, regionally and nationally, including for the achievement of the Sustainable Development Goals;

(e) **The environmental law and governance foundational subprogramme** ensures that countries achieve environmental policy coherence and strengthen and implement the legal and institutional frameworks that articulate environmental goals in the context of sustainable development at the global, regional and national levels.

(f) **The finance and economic transformations enabling subprogramme** supports countries and businesses in placing sustainability at the heart of economic, finance, legal and regulatory frameworks and unlock public and private finance for sustainable consumption and production, circularity and new business models in high-impact sectors, contributing to climate, nature: land, ocean and freshwater, and pollution-free objectives.

(g) **The digital transformations enabling subprogramme** advances the use of data and analytics on environmental issues to allow more effective policies, decisions, actions and investments by Member States and the private sector, supporting multilateral environmental agreements and Sustainable Development Goal targets related to climate, nature: land, ocean and freshwater, and pollution.

6. **Interventions by UNEP will continue to leverage the comparative advantage of each subprogramme to improve cost-effectiveness and impact for a healthy, prosperous and resilient people and planet.** The impact framework (figure 2) aims to enhance complementarity among subprogrammes while optimizing resources, generating credible results and enabling system-wide, coordinated approaches.

7. **The impact framework (figure 2) and the results framework (table 1) outline the pathway and key impacts and outcomes for achieving strategic objectives.** Specifically, they:

- (a) Connect the 2029 impacts with the vision and strategic objectives;
- (b) Encompass a set of outcomes that show how UNEP achieves impact;
- (c) Include a set of outcomes that show how interventions across subprogrammes are coordinated;
- (d) Monitor results achieved with UNEP support;
- (e) Include those covered under UNEP-administered multilateral environmental agreements;
- (f) Show, for each indicator, baseline(s) and target(s); and
- (g) Allow for disaggregation across the international, national, subnational and public- and private-sector levels.

8. UNEP will issue an amendment of the baselines and targets in the first half of 2026, upon completion of the programme performance verification exercise for the programme of work and budget for 2022–2025.

Figure 2
United Nations Environment Programme impact framework for the period 2026–2029

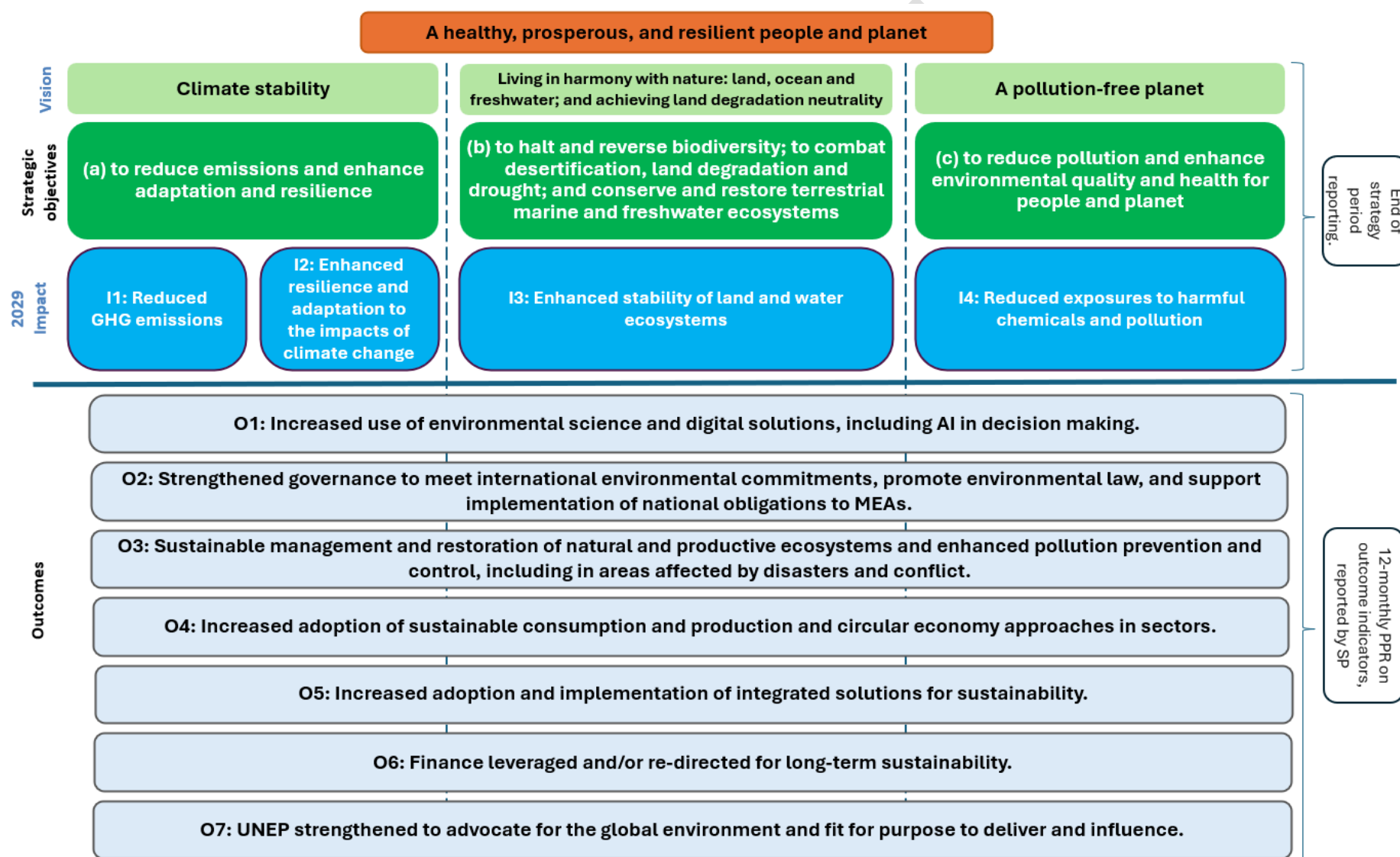


Table 1
United Nations Environment Programme results framework for 2026–2027: impact and outcomes as a result of UNEP support^a

<i>2029 impact</i>	<i>Indicator(s)</i>	<i>Baseline and target</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Sustainable Development Goal indicator</i>
I1: Reduced greenhouse gas emissions	I1.1 Projected greenhouse gas emission reductions in supported countries.	I1.2 December 2025 baseline: 0 Progress by December 2029: 3.5 MtCO ₂ eq	I1.2 Metric tons of CO ₂ equivalent (MtCO ₂ e)	Global funds' monitoring systems and reports UNEP project reports using conversion methods	13.2.2
I2: Enhanced resilience and adaptation to the impacts of climate change	I2.1 Number of direct beneficiaries of UNEP adaptation and resilience initiatives.	I2.2 December 2025 baseline: 480,682 Progress by December 2029: +1,000,000	I2.2 Number of people	UNEP-verified monitoring records on ability to recover, rebuild and respond surveys	13.1.1, 13.1.2, 13.1.3, 13.2.1 13.b.1
	I2.2 Increase in number of countries that have multi-hazard monitoring, forecasting and early warning systems.	I2.2.1 December 2023 baseline: 101 Progress by December 2029: +12	I2.2.1 Number of countries	Global funds' monitoring systems and reports UNEP-verified monitoring records and measurable, reportable and verifiable systems	13.1.1, 13.1.2, 13.1.3, 13.2.1 13.b.1
I3: Enhanced stability of land and water ecosystems	I3.1 Increase in the extent of land- and seascapes under improved ecosystem management.	I3.2 December 2025 baseline: 11,205,281 ha Progress by December 2029: +8,531,000 ha	I3.2 Hectares of terrestrial and marine (including freshwater) area	National reporting systems UNEP-verified monitoring records UNEP project websites and databases UNEP partner sources	6.3.2, 6.5.1, 6.6.1, 14.1. a 14.2.1, 14.5.1 15.11, 15.3.1, 15.4.2
I4: Reduced exposures to harmful chemicals and pollution	I4.1 Releases of pollutants and waste to the environment avoided.	I4.2 December 2025 baseline: 3,298 metric tons Progress by December 2029: reduced by 4,000 metric tons	I4.2 Metric tons of pollutants and waste	Global funds' monitoring systems and reports UNEP partner sources	3.9.1, 3.9.2, 3.9.3, 6.3.2, 12.4.2, 14.1.1

^a Measurements of all relevant indicators allow for disaggregation across the international, national, subnational and private-sector levels. All indicators are measured for UNEP supported actions/or interventions only

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
SP1: Climate action thematic subprogramme					
1.1 Number of actor reports towards the enhanced transparency arrangements of the Paris Agreement	O1, O2	1.1.1 December 2025 baseline: 156 Progress by December 2026: +20 Progress by December 2027: +20	1.1.1 Number of reports produced for the United Nations Framework Convention on Climate Change	National reporting systems UNEP partner sources	13.2.2
1.2 Number of climate change mitigation, adaptation and disaster risk reduction strategies/policies/legal frameworks adopted	O3	1.2.1 December 2025 baseline: 2025 Progress by December 2026: +25 Progress by December 2027: +30	1.2.1 Number of policies, strategies, legal frameworks adopted at the national or subnational level or by the private sector		
1.3 Amount of public and/or private finance mobilized for climate action (in United States dollars)	O6	1.3.1 December 2025 baseline \$938 million Progress by December: 2026: \$80,000,000 2027: \$120,000,000 1.3.2 December 2025 baseline \$672 billion Progress by December: 2026: +\$75 billion 2027: +\$125 billion	1.3.1 United States dollars per year invested by countries or institutions for climate action 1.3.2 United States dollars of decarbonized assets	UNEP project websites and databases UNEP-verified databases Global funds' monitoring systems and reports UNEP-verified monitoring records	13.a.1
SP2: Nature action: land, ocean and freshwater thematic subprogramme					
2.1 Number of strengthened institutional and operational frameworks, policy and legal instruments, or positive incentives for sustainable and inclusive management of biodiversity and land, or the prevention of terrestrial, freshwater and marine ecosystem degradation at different levels	O2, O3	2.1.1 December 2025 baseline: 0 Progress by December 2026: +12 Progress by December 2027: +6 2.1.2 December 2025 baseline: 0 Progress by December 2026: +10 Progress by December 2027: +5	2.1.1 Number of biodiversity and/or terrestrial, marine and freshwater ecosystems sustainable management frameworks and instruments developed, strengthened, adopted and/or implemented 2.1.2 Mechanisms in place for equitable, inclusive and gender-responsive representation and participation of Indigenous Peoples, local communities and young people in decision-making	UNEP-verified monitoring records UNEP project websites and databases Global funds' monitoring systems and reports National reporting systems Media sources National reports to multilateral environmental agreements	14.2.1, 14.5.1 15.1.1, 15.3.1, 15.4.2

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
2.2 Increase of area under ecological restoration	O3	2.2.1 December 2025 baseline: 4,271,622 ha Progress by December 2026: +364,000 ha Progress by December 2027: +416,000 ha	2.2.1 Hectares of degraded terrestrial, freshwater and marine ecosystems reported as being under restoration, disaggregated by area of: degraded agricultural lands, forest, drylands, natural grass and shrublands, wetlands (including mangroves), marine protected areas and coral reefs	UNEP partner sources	15.3
2.3 Increase in the number of adopted or implemented cross-sectoral policy instruments or plans advancing positive outcomes for nature	O2, O5	2.3.1 December 2025 baseline: 0 Progress by December 2026: +15 Progress by December 2027: +30 2.3.2 December 2025 baseline: 0 Progress by December 2026: +5 Progress by December 2027: +20	2.3.1 Number of integrated strategies, action plans, cooperation frameworks or programmes developed, strengthened, adopted or implemented that include biodiversity, terrestrial, marine and/or freshwater ecosystems considerations 2.3.2 Number of public and private finance and investment tools, measures and regulatory frameworks developed and/or implemented integrating sustainable management of biodiversity, terrestrial, freshwater and/or marine ecosystems		3.9.1, 3.9.2
2.4 Increase of the number of entities implementing cross-sectoral decision-making frameworks that include biodiversity, terrestrial, freshwater and/or marine considerations	O5	2.4.1 December 2025 baseline: 221 Progress by December 2026: +15 Progress by December 2027: +30 2.4.2 December 2025 baseline: 307 Progress by December 2026: +5 Progress by December 2027: +20	2.4.1 Number of authorities and/or entities at national and/or subnational, regional and global levels that incorporate considerations on biodiversity, terrestrial, freshwater and/or marine ecosystems across sectoral decision-making frameworks 2.4.2 Number of financial institutions that commitment to set nature impact targets or with published and/or ongoing pilots of nature impact target	National reporting systems UNEP-verified monitoring records UNEP project websites and databases UNEP partner sources	15.9
2.5 Financial flows towards ecosystem management (in United States dollars)	O6	2.5.1 December 2025 baseline: \$268,247,600 Progress by December 2026: +\$80,000,000	2.5.1 Public and private finance mobilized for investment in support of	Global funds' monitoring systems and reports	12.6 15. a.1 15. b.1(b)

Indicator(s)	Primary outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant Sustainable Development Goal indicator
		Progress by December 2027: +\$100,000,000 2.5.2 December 2025 baseline: 0 Progress by December 2026: +\$70,000,000 Progress by December 2027: +\$260,000,000	sustainable ecosystem management and/or restoration 2.5.2 Total funding leveraged through UNEP partners for sustainable management of biodiversity, terrestrial, freshwater and/or marine ecosystems	UNEP partner sources Reports by UNEP-administered multi-partner trust funds	
SP3: Chemicals and pollution action thematic subprogramme					
3.1 Number of countries developing, adopting, revising or implementing policies, laws or regulations that advance circular approaches, sound management for chemicals and waste, and pollution prevention and control in key sectors	O2, O3	3.1.1 December 2025 baseline:50 Progress by December 2026: +15 Progress by December 2027: +20	3.1.1 Number of countries that have developed, adopted, revised or implemented policies, laws or regulations that promote circular approaches, sound chemicals and waste management, and pollution prevention and control (disaggregated by sector/value chain/issue)	UNEP partner sources UNEP-verified monitoring records Global funds' monitoring systems and reports Media sources UNEP project websites and databases	6.3.1, 6.3.2 11.6.1,11.6.2 12.1.1, 12.3.1, 12.4.1, 12.4.2, 12.5.1 14.1.1
3.2 Number of private-sector entities taking action to improve chemicals and waste management and reduce pollution	O4	3.2.1 December 2025 baseline: 10 Progress by December 2026: +15 Progress by December 2027: +25	3.2.1 Number of private-sector entities at the global or national level reporting progress in adopting more circular approaches, including through product design, extended producer responsibility schemes, safer alternatives, sound chemicals and waste management and pollution reduction measures (disaggregated by sector/value chain)		3.9.1, 3.9.2 6.3.1, 6.3.2
3.3 Increase in the number of sectoral and intersectoral efforts advancing positive outcomes for environment and health	O5	3.3.1 December 2025 baseline: 6 Progress by December 2026: +4 Progress by December 2027: +3	3.3.1 Number of intersectoral strategies/action plans/measures that address the environmental dimensions of antimicrobial resistance or other health issues		3.9.1, 3.9.2 6.3.1, 6.3.2

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
SP4: Science-policy foundational subprogramme					
4.1 Number of countries and institutions that have strengthened capacity to develop sound environmental data, statistics, scientific reviews and assessments and environmental data inputs to early warning systems and sustainable management of ecosystems and use of natural resources	O1	4.1.1 December 2025 baseline: 34 Progress by December 2026: +10 Progress by December 2027: +15	4.1.1 Number of entities that have developed capacity for sound environmental data, statistics, scientific reviews and assessments and environmental data inputs	UNEP partner sources National reporting systems United Nations databases and systems UNEP-verified monitoring records	1.5.3 4.7.1 11.b.1, 11.b.2 12.1.1, 12.6.1, 12.8.1, (b), (c) and (d) 13.2.1, 13.a.1, 13.b.1 17.16.1
4.2 Number of governments (regional, national and subnational) using data, statistics and scientific assessments provided by UNEP to catalyse policymaking and action towards sustainability	O1	4.2.1 December 2025 baseline:193 Progress by December 2026: +15 Progress by December 2027: +15	4.2.1 Number of governments (national, subnational) and institutions that use UNEP knowledge, data, statistics (including life cycle approaches, metrics on resource efficiency and circulatory) and assessments to catalyse policymaking and action	UNEP partner sources UNEP-verified monitoring records National reporting systems	2.4.1 6.6.1 11.6.1, 11.b.1 12.1.1, 12.4.2, 12.5.1, 12.6.1 13.2.1, 13.2.2 14.1.1, 14.2.1 15.1.2, 15.9.1 17.14.1,17.18.1
SP5: Environmental law and governance foundational subprogramme					
5.1 Number of new policies or institutional support initiatives that contribute to strengthening environmental law in line with internationally agreed environmental objectives	O2	5.1.1 December 2025 baseline:160 Progress by December 2026: +38 Progress by December 2027: +38	5.1.1 Number of legal, technical, or institutional support initiatives	UNEP data sources Multilateral environmental agreements monitoring systems UNEP partner sources Media sources UNEP-verified monitoring records United Nations databases, websites and reports	5.a.2 12.4.1 13.2.1 15.9.1, 15.6.1 15.8.1 16.10.2 17.14.1, 17.16.1
5.2 Number of new policy and legal instruments (e.g. policies, strategies, action plans, monitoring	O2	5.2.1 December 2025 baseline:390 Progress by December 2026: +74	5.2.1 Number of support interventions delivered		

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
or budgetary frameworks) that integrate environmental objectives		Progress by December 2027: +74			
SP6: Finance and economic transformations enabling subprogramme					
6.1 Number of governments and public- and private-sector institutions that have adopted and/or taken action on policy instruments and/or standards accelerating the shift towards sustainable consumption and production, circularity and green economy approaches	O4	6.1.1 December 2025 baseline: 37 Progress by December 2026: +10 Progress by December 2027: +7 6.1.2 December 2025 baseline: 13 Progress by December 2026: +10 Progress by December 2027: +10	6.1.1 Number of governments that have taken policy action on sustainable consumption and production, circularity and/or green economy approaches 6.1.2 Number of public and private institutions that have taken policy action on consumers and product information to increase sustainability along value chains and to enable behavioural changes towards sustainability	UNEP partner sources Media sources UNEP-verified monitoring records UNEP project websites and databases	4.7.1 12.1.1, 12.2.1, 12.2.2, 12.7.1, 12.8.1
6.2 Number of governments and finance institutions that catalysed and/or re-directed finance for climate, nature and land and pollution-free actions	O6	6.2.1 December 2025 baseline: 8 Progress by December 2026: +5 Progress by December 2027: +7 6.2.2 December 2025 baseline: 357 Progress by December 2026: +26 Progress by December 2027: +31	6.2.1 Number of governments (national, sub-national) that have taken policy action on sustainable economic policies and investments to unlock and/or re-direct finance reducing climate, nature and/or pollution footprints 6.2.2 Number of commercial banking and insurance sectors that are taking actions in policies (governance, strategies and transition plans), portfolio composition, targets or disclosures to reduce climate, nature and/or pollution footprints	UNEP project websites/databases UNEP-verified monitoring records UNEP partner sources	13.a.1 15.a.1 17.17.1
SP7: Digital transformations enabling subprogramme					
7.1. Measured improvements in data management and environmentally sustainable artificial intelligence practices, including capacity and skills development, among countries and stakeholders	O1	7.1.1 December 2025 baseline: 0 Progress by December 2026: Development of the maturity model for Member States self-assessment. Progress by December 2027: +3	7.1.1 Narrative evidence	UNEP partner sources UNEP project websites and databases UNEP-verified monitoring records	17.18
7.2. Integration of digital solutions and data sets from all of UNEP thematic areas into the World		7.2.1 December 2025 baseline: 0 Progress by December 2026: +3	7.2.1 Number of digital tools and datasets developed adopted and used by	UNEP partner sources	9.c, 16.10,

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
Environment Situation Room platform, with measurable initial uptake by countries and UNEP stakeholders		Progress by December 2027: +5	countries and UNEP-supported stakeholders	UNEP project websites and databases UNEP-verified monitoring records United Nations and other globally agreed monitoring frameworks	17.16, 17.18

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
Non-subprogramme (NS²) outcome 7: United Nations Environment Programme strengthened to advocate for the global environment and fit for purpose to deliver and influence					
NS1. Resources mobilized for UNEP	O7	NS1.1 December 2025 baseline: \$90 million income from 100 Member States Progress by December 2026: \$100 million income to the Environment Fund under the approved budget. Other targets under the new 2026–2029 resource mobilization strategy Progress by December 2027: \$100 million income to the Environment Fund under the approved budget NS1.2 December 2025 baseline: 100 Member States Progress by December 2026: +10 Member States Progress by December 2027: +10 Member States NS1.3 December 2025 baseline: \$40 million Progress by December 2026: +\$10 million of softly earmarked funding Progress by December 2027: +\$12 million of softly earmarked funding	NS1.1 Contributions received to the UNEP Environment Fund (in United States dollars) NS1.2 Number of Member States contributing to the Environment Fund NS1.3 Contributions received to the Planetary Funds, measured for the biennium (in United States dollars)	Reports to UNEP governing bodies with verified information on UNEP income Programme performance reports with verified information on UNEP income UNEP audited financial statements	
NS2. UNEP influence in promoting environmental sustainability as a result of its communication outreach	O7	December 2024 baseline: NS2.1 Corporate website: 25 million page views NS2.2 Pageviews of stories posted in UNEP corporate website: 2.7 million NS2.3 WeDocs publication repository: 955,000	NS2.1 Total annual page views of UNEP corporate website (unep.org) NS2.2 Total annual page views of stories posted about the work of UNEP on unep.org NS2.3 Total annual downloads of UNEP publications, including executive summaries, key messages and other derivative outputs	Digital monitoring tools	

² These denote non-subprogramme indicators covering outcome 7, executive direction and management, policymaking organs and programme support.

<i>Indicator(s)</i>	<i>Primary outcome(s)</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>	<i>Relevant Sustainable Development Goal indicator</i>
Non-subprogramme (NS²) outcome 7: United Nations Environment Programme strengthened to advocate for the global environment and fit for purpose to deliver and influence					
		NS2.4 social media: 9.7 million	NS2.4 Total followers across UNEP corporate social media accounts in all six official languages of the United Nations		
		NS2.5 videos streamed online: 17 million	NS2.5 Total annual views of videos about UNEP work		
NS3. Proportion of UNEP annual expenditure in least developed countries	O7	NS3.1 December 2025 baseline: 9% Progress by December 2026: +5% points Progress by December 2027: +5% points	NS3.1 Percentage of UNEP total annual expenditure allocated to programmes or activities implemented in least developed countries	Umoja United Nations Sustainable Development Cooperation Framework	

III. Policymaking organs

9. **The mandate and global role of UNEP were reaffirmed at the United Nations Conference on Sustainable Development.** Member States committed to strengthening the role of UNEP 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”. In General Assembly resolution 66/288, Member States stated, “We reaffirm General Assembly resolution 2997 (XXVII) of 15 December 1972 establishing the United Nations Environment Programme and other relevant resolutions that reinforce its mandate, as well as the Nairobi Declaration on the Role and Mandate of the United Nations Environment Programme of 7 February 1997 and the Malmö Ministerial Declaration of 31 May 2000.”

10. **The governing body of UNEP is the United Nations Environment Assembly, which is the world’s highest-level decision-making body on the environment.** The Assembly takes strategic decisions and provides political guidance on the work of the United Nations system on the environment. The medium-term strategy, programme of work and budget are approved by the Assembly. The Committee of Permanent Representatives is a subsidiary body of the Assembly and provides advice to it on policy matters. The Committee contributes to the preparation of the agenda of the Assembly’s sessions and the preparation of draft resolutions and decisions. It also oversees the implementation of resolutions, decisions and the programme of work and budget of UNEP. The Committee holds quarterly meetings and meets in an open-ended forum every two years, prior to Assembly sessions. The Committee also meets annually for five days to review the implementation of the medium-term strategy, programme of work and budget, to prepare for Assembly sessions and to review the forthcoming strategy, programme of work and budget for approval by the Assembly. In addition, one-day or half-day subcommittee meetings are held twice a month, as needed and upon request, to consider programmatic issues in depth. The Committee meetings are attended by accredited the Major Groups including non-governmental organizations (NGOs).

11. **Key outcomes expected from the Environment Assembly include raising the profile of environmental law and keeping the environment under review, across all countries and internationally, and setting the global environmental agenda for subsequent years (see table 2).**

12. **The Governance Affairs Office provides secretariat support to the Environment Assembly and its subsidiary bodies.** The Office also serves as the main interface for external relations with representatives of UNEP governing bodies and with major groups and stakeholders. It is responsible for promoting gender parity in meetings and for supporting other activities of the secretariat.

Table 2

Expected outcomes for the biennium and performance indicators: policymaking organs

<i>Performance indicator</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
Outcome 1: Driving global, regional and national actions on environmental issues by engaging key decision-makers and major groups and stakeholders and setting policy priorities through the Environment Assembly.			
NS4. Engagement by key decision makers and major groups and stakeholders in the Environment Assembly and preparatory processes, including in the regions	NS4.1 December 2024 baseline (sixth session of the United Nations Environment Assembly): Member States: 157 (83 at the ministerial level) Non-Member States: 4 Inter-governmental organizations: 30 Multilateral environmental agreements, affiliated entities and United Nations system: 56 NGOs: 320	NS4.1 Member States, intergovernmental organizations, Secretariats of multilateral environmental agreements and United Nations system entities participating in the Environment Assembly	Post-meeting reports and participants' registry
	NS4.2 December 2024 baseline (sixth session of the United Nations Environment Assembly): Member States: 57 NGOs: 235	NS4.2 Member States and NGOs participating in the regional ministerial forums, in particular those taking place ahead of Environment Assembly sessions	
	NS4.3 December 2024 baseline (sixth session of the United Nations Environment Assembly): Female: 70 Youth: 271	NS4.3 Number of accredited NGOs, youth and female decision makers from Member States participating in the Environment Assembly	
	Progress expected by December 2026: +1% points Progress by December 2027: +1% points		

IV. Executive direction and management

13. **UNEP leadership and management are responsible for leading, managing and providing oversight for results.** The executive direction and management component comprises the Executive Office, the Governance Affairs Office and an independent Evaluation Office that reports directly to the Executive Director. The Executive Office provides executive and support services to the Executive Director, the Deputy Executive Director and other members of the senior management team of UNEP. It provides guidance and policy clearance on all programmatic and administrative matters with the support of the Divisions of Corporate Services, and of Policy and Programme.

14. **The responsibilities of UNEP leadership and management also include leading UNEP to provide policy guidance for coordinating environmental action within the United Nations system and globally; keeping the implementation of environmental policies, laws, treaties and agreements under review;³ providing leadership on the environmental dimension of sustainable development; and informing global processes.** Guidance is informed by assessments of the causes and effects of environmental challenges and analyses of emerging environmental issues of global, regional and national significance. UNEP works through inter-agency mechanisms such as the United Nations Environment Management Group and the United Nations System Chief Executives Board for Coordination and its subsidiary bodies, to support and enhance coordination, cooperation and collaboration across the United Nations through system-wide strategies and common approaches on the environment – such as the common approach to biodiversity and the common approach to pollution. In addition, UNEP integrates the priorities of multilateral environmental agreements into United Nations country programming, ensuring a more coordinated and effective response to specific country needs. Table 4 presents outcome indicators for the UNEP executive and management team for this medium-term strategy period.

15. **The Evaluation Office plays a critical role in independent oversight and accountability functions.** The functions of the Evaluation Office fall within the purview of executive direction. This

³ General Assembly resolution 2997 (XXVII).

highlights the independence of the Evaluation Office from the UNEP subprogrammes, and the importance attached to using evaluation findings to improve UNEP planning, learning, implementation and performance. As an independent unit, the Evaluation Office plays a critical oversight role in evaluating the extent to which UNEP has achieved its planned results for the medium-term strategy and programme of work and budget and provides recommendations, lessons and advice based on evaluation findings. To maintain transparency, and in accordance with the UNEP Evaluation Policy, the evaluation findings are communicated through the Executive Director to the Committee of Permanent Representatives and the Environment Assembly.

16. **Emphasis on lessons learned from audits and evaluations for continued improvement.** As a learning organization, UNEP will continue to identify opportunities to strengthen its internal controls and management effectiveness on the basis of recommendations from audits, internal assessments and reports of the Joint Inspection Unit. These help to steer the organization towards enhanced operational efficiency and agility. UNEP management presents main audit findings and progress on implementation to the Committee of Permanent Representatives and the Environment Assembly. As part of its commitment to equity, UNEP also measures and presents a cross-cutting gender indicator, which is applied to all UNEP programmes. This is consistent with the commitment by UNEP to implementing the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women.

17. **UNEP will continue to provide leadership on the environmental dimension of sustainable development, informing and influencing global environmental policymaking through global intergovernmental processes within the United Nations, such as the General Assembly, the Economic and Social Council, the Human Rights Council and the Security Council.** As part of this commitment, the Sustainable United Nations facility of UNEP will continue to coordinate the implementation of the Strategy for Sustainability Management in the United Nations System, 2020–2030. Phase I of the Strategy is ensuring environmental sustainability within the United Nations. This will be ensured by, among other things, annually measuring the progress of efforts to reduce the United Nations's environmental footprint at the system and entity level. The work of the Sustainable United Nations facility is in response to paragraph 35 of General Assembly resolution 79/226, which calls on the United Nations development system to advance a system-wide approach to implement measures and report regularly on such efforts. In addition, in accordance with target 12.6 of the Sustainable Development Goals, in which organizations are encouraged to integrate sustainability information into their reporting cycles, and in compliance with the cross-cutting mandate set out in paragraph 19 of General Assembly resolution 72/219, UNEP is integrating environmental management practices, including sound management of waste, into its operations.

Table 3

Expected outcomes for the biennium and performance indicators: executive direction and management of the United Nations Environment Programme

<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
Outcome 1: Coherent delivery and integrated implementation of environmental policies and priorities are realized within the resident coordinator system and by United Nations entities at the country level, with particular attention to least developed countries, landlocked developing countries, small island developing States and conflict-affected countries.			
NS5. Uptake of environmental policy issues or approaches in United Nations planning and programmes at the country level, with UNEP support	NS5.1 December 2023 baseline: 28% Progress by December 2026: +5% points Progress by December 2027: +5% points	NS5.1 Percentage of countries in which the cooperation frameworks adopted that year integrate climate change, biodiversity and land, pollution (including multilateral environmental agreements) in the outcomes of the results framework	UN-Info (United Nations Cooperation Framework)
NS6. Joint United Nations action that delivers on environmental priorities is galvanized by UNEP	NS6.1 December 2023 baseline: 37 Progress by December 2026: +3 Progress by December 2027: +3	NS6.1 Number of countries in which UNEP is participating in joint projects or programmes that address environmental priorities	Umoja United Nations country teams snapshot section on joint programmes
Outcome 2: UNEP has promoted cooperation and coherence in the United Nations system in mainstreaming and delivering on the environmental dimension of the 2030 Agenda for Sustainable Development through the United Nations Environment Management Group and the Sustainable United Nations facility and improved the environmental sustainability of its operations.			
NS7. Number of inter-agency initiatives addressing the implementation of the environmental dimension of the 2030 Agenda as a result of	NS7.1 Baseline December 2025: 0 Progress by December 2026: +3 Progress by December 2027: +5	NS7.1 Issue Management Groups, Consultative Processes, Task Teams and other Environment Management Group initiatives such as nexus	Environment Management Group Senior Officials Decisions (annual)

Performance indicators	Baselines and targets	Unit of measure	Data source
Environment Management Group interventions		dialogues, round tables, common messages, system-wide strategies and guidance documents	Environment Management Group progress reports (biannual)
			Outputs of Environment Management Group efforts, including common messages, guidance documents, system-wide strategies, summaries of dialogues and nexus dialogues
NS8. Number of United Nations entities' new actions, including at country level, to reduce the environmental footprint of their facilities and operations as a result of data and technical support provided by UNEP	NS8.1 Baseline December 2025: 0 Progress by December 2026: +10 Progress by December 2027: +10	NS8.1 Number of actions taken by United Nations entities to reduce the environmental footprint of their facilities and operations	Greening the Blue data platform
NS9. Reduction in annual greenhouse gas emissions from UNEP operations and travel by staff	NS9.1 December 2025 baseline: 9,755 (tCO ₂ e) Progress by December 2026: -1.5 % points Progress by December 2027: -1.5% points	NS9.1 Percentage reduction in greenhouse gas emissions per annum	Data on greenhouse gas emissions monitored as part of the UNEP environmental management plan
Outcome 3: UNEP has strengthened accountability as a results-based organization and improved the efficiency of its operations.			
NS10. Compliant implementation of evaluation recommendations	NS10.1 December 2024 baseline: 81% Progress by December 2026: +4% points Progress by December 2027: +2% points	NS10.1 Percentage of accepted evaluation recommendations closed as compliant within the 12-month compliance time frame	Evaluation Office compliance tracking system.
			Biennial Evaluation Synthesis Report
NS11. Evaluations providing an overall project performance rating of "satisfactory" or higher	NS11.1 December 2023 baseline: 74% Progress by December 2026: +2% points Progress by December 2027: +2% points	NS11.1 Project level evaluation report overall performance ratings	Biennial Evaluation Synthesis Report
Outcome 4: UNEP has strengthened effectiveness of implementation of the United Nations principles Leave No One Behind and Inclusion.			
NS12. UNEP performance in terms of meeting or exceeding the United Nations System-Wide Action Plan on Gender Equality and Empowerment of Women (UN-SWAP) 3.0 indicators	NS12.1 December 2025 baseline: 78% Progress by December 2026: +5% points Progress by December 2027: +6% points	NS12.1 Proportion of UN-SWAP 3.0 performance indicators for which UNEP meets or exceeds the minimum performance requirements as defined in the UN-SWAP 3.0 Accountability Framework	UNEP annual self-assessment submitted to and validated by the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)
NS13. Proportion of UNEP programmes and policies that integrate gender and disability-inclusive approaches, in alignment with the UNEP Gender Policy and Strategy, Environmental and Social Sustainability Framework, the United Nations Disability Inclusion Strategy and the Convention on the Rights of Persons with Disabilities	NS13.1 Gender equality: December 2025 baseline: 90% Progress by December 2026: +2% points Progress by December 2027: +3% points NS13.2 Disability Inclusion: December 2025 baseline: 5% Progress by December 2026: +10% points Progress by December 2027: +15% points	NS13.1 Percentage of UNEP programmes and policies that explicitly incorporate and operationalize the principles of: NS13.1 Gender equality, as outlined in the UNEP gender policy and strategy and aligned with the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP) NS13.2 Disability inclusion, in line with the United Nations Disability Inclusion Strategy and the Convention on the	UNEP Gender Policy and Strategy Environmental and Social Sustainability Framework United Nations Disability Inclusion Strategy UNEP data resources portal

<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
		Rights of Persons with Disabilities	
NS14. Integration of environmental and social safeguards into project design and implementation	NS14.1 December 2025 baseline: 61% Progress by December 2026: +9% points Progress by December 2027: +15% points	NS14.1 Percentage of newly developed projects that have formally incorporated environmental and social safeguards	Environmental and social impact assessments, environmental and social management plans, safeguard screening reports, stakeholder engagement records and project monitoring and evaluation reports
NS15. Percentage of UNEP projects and programmes that integrate poverty considerations in project design and implementation	NS15.1 December 2024 baseline: 10% Progress by December 2026: +25% points Progress by December 2027: +25% points	NS15.1 Proportion of newly developed UNEP projects that explicitly incorporate poverty-related objectives, strategies, or outcomes	UNEP internal project management and reporting systems

^a Will be disaggregated by gender to the extent possible when baselines are developed.

V. Programme support

18. **The programme support component comprises the Policy and Programme Division and Corporate Services Division.** The Policy and Programme Division aims to ensure streamlined, efficient and effective development and delivery of the programmatic priorities of the medium-term strategy, underpinned by clear prioritization and criteria for decision-making, including project pipelines and projects under implementation, sound monitoring and tracking systems, results management, strategic allocation of resources in alignment with the priorities of the organization, resource management, risk management and leadership practices. The Division provides guidance on programme management and project eligibility criteria and design; programme delivery and quality; results reporting and programme closure; impact reporting and learning; governance of resources; corporate policy development and oversight; building staff knowledge and learning; and the development of programme and resource management tools. It also serves as the focal point for engaging with the evaluation office and supporting country engagement with the United Nations country teams. The Corporate Services Division supports the management of UNEP financial, human and information technology resources, ensuring alignment with programmatic needs and strategic objectives. The overall component works in close collaboration and coordination with the United Nations Office at Nairobi and its other United Nations service providers, including the United Nations Office at Geneva, with respect to accounting, payroll and payments, recruitment and staff services, staff development, network and other systems administration, information and communications technology, procurement and inventory management. The component also interacts with the United Nations Office at Nairobi in the areas of host country relations, buildings management, conference management, medical services and security and safety.

Table 4

Expected outcomes for the biennium and performance indicators: programme support

<i>Performance indicators</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
Outcome 1: UNEP makes informed management decisions based on risk information, supported by policies, standards and systems that ensure quality oversight, timely delivery and effective programme implementation.			
NS16. Adoption and implementation of the UNEP risk management framework, including UNEP-administered multilateral environmental agreements	NS16.1 December 2025 baseline: 6 Progress expected by December 2026: +6 Progress expected by December 2027: +6	NS16.1 Number of UNEP divisions, regional offices, multilateral environmental agreements secretariats and technical groups that have been trained on risk management	Workshops and/or tailored training for divisions, regional offices, multilateral environmental agreements secretariats and technical groups
NS17. Implementation of Board of Auditors and Office of Internal Oversight audit recommendations to UNEP and the secretariats of UNEP-administered multilateral environmental agreements	NS17.1 December 2025 baseline: 70 % Progress by December 2026: +1% point Progress by December 2027: +1% point	NS17.1 Percentage of recommendations originally targeted for implementation in the year requested for closure or implemented	Board of Auditors and Office of Internal Oversight Services audit data files and/or statement on internal control key performance indicators

<i>Performance indicators</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
NS18. Publication of validated impacts and outcomes, progress monitoring reports and risk information of active UNEP projects that ensure transparency, credibility and effectiveness	NS18.1 December 2025 baseline: 0% Progress expected by December 2026: +75% points Progress expected by 2027: +5% points	NS18.1 Percentage of active UNEP projects in the Integrated Planning, Management and Reporting system that publish project performance information such as impact, implementation progress, outcomes and environmental and social safeguards disclosure information on the UNEP Open Data Portal	UNEP Open Data Portal

VI. Budget and resource mobilization

19. UNEP resources for the biennium 2026–2027 comprise the Environment Fund, earmarked funding, the global trust funds, programme support costs and the regular budget.

A. Overview of resources

20. The overall budget for the biennium 2026–2027,⁴ comprising the Environment Fund, earmarked funding, the global trust funds, programme support costs and the regular budget, is **\$1.113 billion**. The change results mainly from an effort to align the budget with the recent expenditure trends and the changing funding landscape.

1. Environment Fund

21. The overall anticipated budget for the Environment Fund is **\$200 million**, reflecting a prudent budget target against the changing financial landscape, to be sustained through efficiency and austerity measures. UNEP counts on the continued support of Member States to achieve this target.

22. Of the total Environment Fund budget, 77.9 per cent is allocated to the seven subprogrammes, 18.1 per cent is allocated to the policymaking organs, executive direction and management and programme support, and 4 per cent is allocated to fund the programme reserve.

23. The resources under the Environment Fund provide for **331 staff positions**. The positions are distributed across programmes and subprogrammes on the basis of a staff alignment exercise that mapped each position to the subprogramme to which it primarily contributes.

2. Earmarked funds and programme support costs

24. The overall expected earmarked funds for the biennium 2026–2027 are **\$448.4 million**. The earmarked funds are distributed across the subprogrammes on the basis of historical trends in expenditures.

25. Programme support costs at **\$44.8 million** represent 10 per cent of the earmarked funds.

3. Global trust funds

26. The target resource envelope of the global trust funds for the biennium 2026–2027 is set at **\$378.1 million**, reflecting updated estimates based on Global Environment Facility and Green Climate Fund pipeline analysis of available and expected financial support for environmental and climate-related initiatives.

4. Regular budget

27. The provision of **\$41.7 million** for the regular budget is based on the revised 2026 regular budget proposal submitted to the Office of the Controller under the UN80 Initiative in June 2025, as well as 2027 resource requirement factors, such as the eighth session of the United Nations Environment Assembly. Although the regular budget is approved on an annual basis, UNEP presents a biennial rolling budget in line with the programme of work. The actual budget depends on the impact of the UN80 Initiative and other initiatives that are in progress, and the released allotment depends on the liquidity situation during the biennium.

⁴ The budgetary figures for the biennium 2026–2027 will change because of Organization-wide and UNEP-wide strategic initiatives taking place concurrently.

5. Resource requirements for all funding sources

28. The resource requirements and expected allocations for 2026–2027 by funding sources are reflected in tables 5 (a)–(c).

Table 5 (a)

Total financial resource requirements by funding sources for the bienniums 2024–2025 and 2026–2027

(Thousands of United States dollars)

Category	2024–2025*	2026–2027
A. Environment Fund		
Post	120 200	107 400
Non-post	69 800	84 600
Fund programme reserve	10 000	8 000
Subtotal A	200 000	200 000
B. Earmarked funds	321 900	448 400
C. Global trust funds	271 900	378 100
D. Programme support costs	32 020	44 800
E. Regular budget		
Post	42 045	38 452
Non-post	4 446	3 252
Subtotal E	46 491**	41 704
Total A + B + C + D + E	872 311	1 113 004

* The 2024–2025 baseline figures are those approved for the programme of work and budget for the biennium 2022–2023 and extended to the biennium 2024–2025 in view of the circumstances resulting from the coronavirus disease pandemic, except for the regular budget.

** The amount for the 2024–2025 regular budget has been updated in line with the appropriations approved by the General Assembly.

Table 5 (b)

Human resource requirements by funding source and budget component/subprogramme for the biennium 2026–2027

	Environment Fund	Earmarked funds	Global trust funds	Programme support costs	Regular budget	Total posts
A. Policymaking organs	10	2	–	–	–	12
B.1. Executive direction and management	24	8	–	1	14	47
B.2. UNSCEAR	–	–	–	–	6	6
Subtotal A + B	34	10	–	1	20	65
C. Programme of work						
1. Climate action	33	56	43	12	8	152
2. Digital transformations	31	4	–	3	7	45
3. Nature action: land, ocean and freshwater	41	60	47	11	11	169
4. Environmental law and governance	53	52	1	6	15	128
5. Chemicals and pollution action	36	57	14	7	9	123
6. Finance and economic transformations	35	49	–	2	8	94
7. Science-policy	33	9	–	2	10	54
Subtotal C	262	287	105	43	68	765
D. Fund programme reserve	–	–	–	–	–	–
Subtotal C + D	262	287	105	43	68	765
E. Programme support	35	11	6	55	5	112
Total A + B + C + D + E	331	308	111	99	93	942

Abbreviation: UNSCEAR – United Nations Scientific Committee on the Effects of Atomic Radiation.

* The number of positions may change owing to the ongoing strategic initiatives.

Table 5 (c)

Financial resource requirements by funding source and budget component/subprogramme for the biennium 2026–2027

(Thousands of United States dollars)

Category	Environment Fund	Earmarked funds	Global trust funds	Programme support costs	Regular budget	Total budget
A. Policymaking organs	5 363	300	–	–	486	6 149
B.1. Executive direction and management	12 693	1 300	–	–	5 851	19 844
B.2. UNSCEAR	–	–	–	–	2 259	2 259
Subtotal A + B	18 056	1 600	–	–	8 595	28 251
C. Programme of work						
1. Climate action	20 916	200 400	153 800	3 200	3 480	381 797
2. Digital transformations	15 911	1 400	–	–	2 853	20 164
3. Nature action: land, ocean and freshwater	25 922	61 400	116 300	3 300	4 469	211 114
4. Environmental law and governance	31 285	57 100	300	3 300	6 579	98 841
5. Chemicals and pollution action	21 631	60 900	100 200	2 500	3 959	189 191
6. Finance and economic transformations	22 346	50 800	–	1 500	3 353	77 999
7. Science-policy	17 698	10 700	–	700	6 039	35 138
Subtotal C	155 709	442 700	370 600	14 500	30 734	1 014 243
D. Fund programme reserve	8 000	–	–	–	–	8 000
Subtotal C + D	163 709	442 700	370 600	14 500	30 734	1 022 243
E. Programme support	18 235	4 100	7 500	30 300	2 375	62 509
Total A + B + C + D + E	200 000	448 400	378 100	44 800	41 704	1 113 004

Abbreviation: UNSCEAR – United Nations Scientific Committee on the Effects of Atomic Radiation.

* The budget may change owing to ongoing strategic initiatives.

B. Resource mobilization

29. **The UNEP resource mobilization strategy prepared in 2021 will be adjusted to reflect the specificities of the medium-term strategy for the period 2026–2029, but the objectives for achieving secure, stable, adequate and increased financial resources will remain.** Member States are the core providers of the organization's resources, directly and through instruments such as the global funds (the Global Environment Facility, the Green Climate Fund). New avenues for further funding will be explored in recognition of the rapidly changing global funding landscape.

30. **Capitalizing on the full share narrative to widen the base for core funding to the Environment Fund.** Increasing core funding is the priority for the organization. More information about how full share is calculated and its principles will be made public, including the universal responsibility that follows from universal membership of the Environment Assembly. Visibility and recognition for Member States that provide core funding, especially at their full-share level and through multi-year funding, will be increased.

1. **Improving the balance between core, flexible and earmarked funding by encouraging a shift from tightly earmarked to softly earmarked funding.** Earmarked funds will continue to provide an important portion of the organization's income. The secretariat will increase outreach to explain the challenges of tightly earmarked funds and the benefits of soft earmarking, both for funding partners and for UNEP, to encourage the shift from tightly earmarked to softly earmarked funding. The secretariat will continue offering funding instruments to facilitate this shift – the Planetary Funds in particular – to achieve both efficiencies of scale in delivery of results and increased return on investment.

31. **Strengthening the results base and communicating the value proposition of UNEP as the partner of choice.** UNEP is the leading global environmental authority that informs, enables and inspires global and country-driven action for a sustainable planet. The secretariat will strengthen its impact measurement and communication of results (impacts, outcomes and progress) to this effect and the increased efficiency and effectiveness of its operations in doing so.

32. **Increasing outreach and dialogue regarding funding between the secretariat and Member States.** Encouraged by feedback from Member States, the secretariat will continue annual funding dialogues at annual subcommittee meetings and expand the dialogues in regional ministerial and senior-level forums.

Recommendations from these dialogues inform the resource mobilization strategy in partnership with Member States and stakeholders in the regions. The Secretariat is also strengthening outreach to individual Member States to better understand and cater to their requirements relating to the provision of funding.

ADVANCE

Annex I

Evaluation plan for the biennium 2026–2027

1. **Objectives.** The objectives of the evaluation plan are to assess the relevance, effectiveness, efficiency, sustainability and impact of the programme of work and budget of UNEP, in accordance with the criteria established by the Development Assistance Committee of the Organisation for Economic Co-operation and Development; derive and share lessons learned from the implementation of portfolio and project activities; contribute to science-based policy-making, programming and budgeting; support accountability and transparent reporting and enhance Member State confidence; and ensure compliance with recommendations issued by the Evaluation Office. The evaluation plan for the period 2026–2027 proposes a combination of performance assessments, as follows:

- **Strategic evaluations:**
 - **Biennial Evaluation Synthesis Report.** At the end of each biennium (early 2026 for the biennium 2024–2025), an evaluation synthesis performance report will be prepared for UNEP on the basis of evaluations and reviews. The report will be presented to the Committee of Permanent Representatives and the Environment Assembly and disseminated to Governments and UNEP staff.
 - **Evaluations of the subprogrammes and their project portfolios.** In accordance with administrative instruction ST/AI/2021/3, UNEP aims to evaluate each subprogramme every six years.¹ A subprogramme evaluation is launched through terms of reference covering the requisites of the evaluation plan. The intended sequence of subprogramme evaluations, typically conducted annually, is shown in the following table. The dates are indicative targets that do not have the status of deadlines.

Provisional plan for subprogramme evaluation final reports for the period 2026–2029

2026	2027	2028	2029
Nature action: land, ocean and freshwater	Science-policy	Environmental law and governance	Digital transformations
Finance and economic transformations			

- **Project evaluations and thematic portfolio briefs.** The performance of projects that have reached operational completion will be evaluated. It is estimated that approximately 50 project evaluations² will be completed over the period covered by the programme of work. Evaluation reports and their management responses are circulated to senior managers and posted on the Evaluation Office website. Where possible and useful, evaluations of projects on similar themes are combined or synthesized as portfolio reports.
 - **Management-led terminal reviews.** Approximately 60 reports derived from management-led project performance assessments are expected to be validated and quality assessed.
2. **Inclusive scope.** The UNEP evaluation function encompasses work supported by the Environment Fund, related trust funds and earmarked contributions, as well as projects funded by the Global Environment Facility, the Green Climate Fund and the Adaptation Fund. The direct costs of evaluating project performance will continue to be covered by earmarked resources set aside from project budgets. All evaluations will be conducted in accordance with United Nations Evaluation Group norms and standards to ensure consistency in the quality of evaluations and to enable the findings to be used in multi-agency synthesis evaluations.
3. **Compliance with recommendations.** The Evaluation Office will follow up on the implementation of evaluation recommendations to ensure that the actions required to improve project management and programmatic performance are taken in a timely manner. The Evaluation Office will report to the Executive Director on the status of recommendations every six months and will publish compliance statistics for evaluation recommendations in the

¹ Prior to the issuance of administrative instruction ST/AI/2021/3 in August 2021, the frequency of subprogramme evaluations followed the guidance in the 2016 Evaluation Policy; evaluations were planned to be conducted every eight years. This evaluation plan sets out a transition to the shorter frequency. The transition reflects the frequency prevailing at the time of the most recent evaluation of that subprogramme; continuous coverage of the subprogramme over time; staff capacity to manage subprogramme evaluations; and funding considerations relating to the costs of subprogramme evaluations (in other words, the phasing of expenditure must be consistent with annual evaluation budgets).

² The realization of the evaluation plan is dependent on the availability of funds and staff capacity, as well as the actual completion dates of projects.

Biennial Evaluation Synthesis Report and on the Evaluation Office website. Compliance with the recommendations arising from management-led terminal reviews remains the responsibility of division directors.

ADVANCE

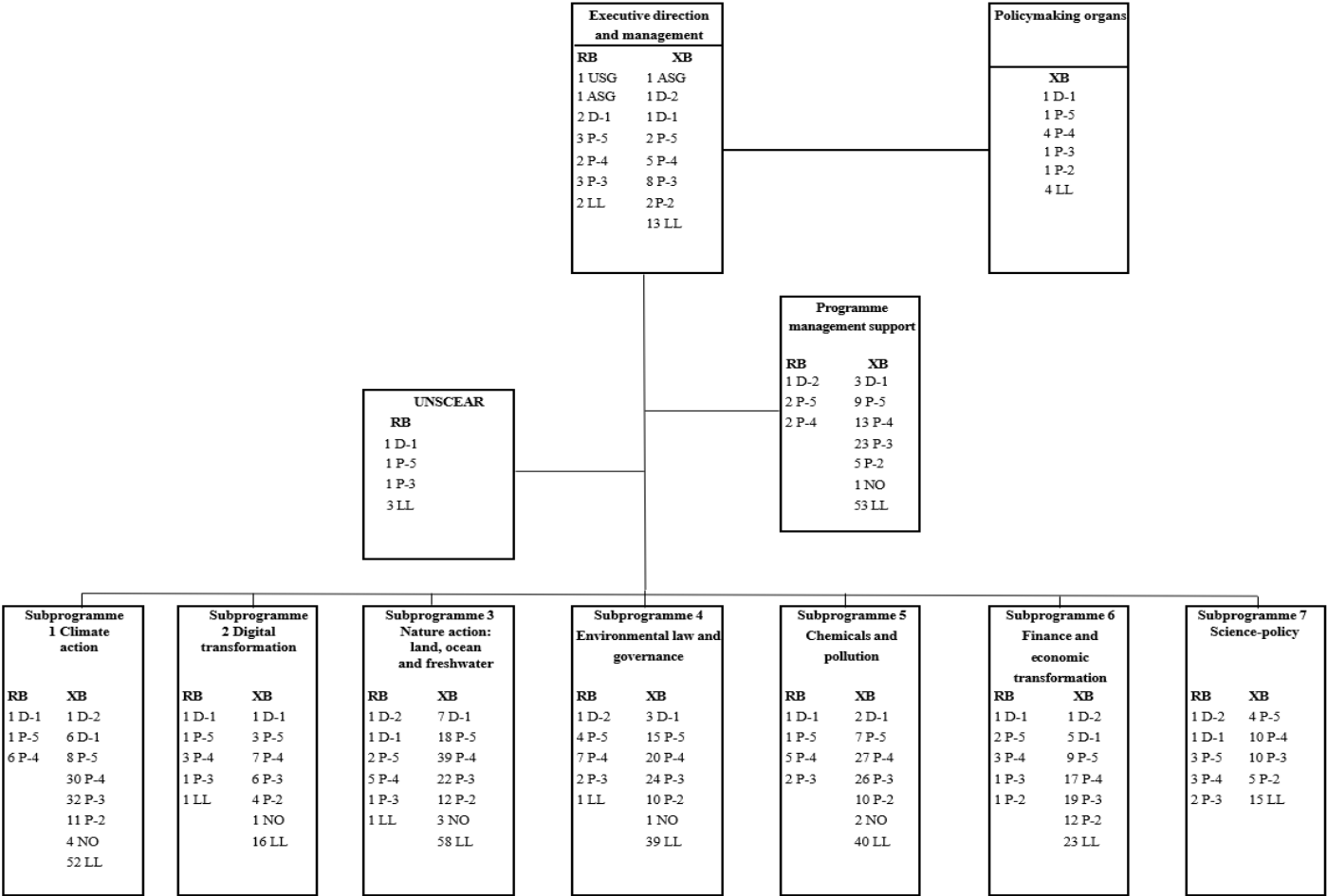
Annex II

Audited financial statements of the United Nations Environment Programme for the year ended 31 December 2024 and recommendations of the United Nations Board of Auditors (A/80/5/Add.7)

1. **The financial report and statements for the year ended 31 December 2024 were prepared by the United Nations Office at Nairobi on behalf of UNEP, in accordance with International Public Sector Accounting Standards and with rule 106.1 of the Financial Regulations and Rules of the United Nations.** The financial statements were reviewed by UNEP and signed by the Executive Director on 31 March 2025. They were submitted to the Board of Auditors on that date, in accordance with the provisions of regulation 6.2 of the Financial Regulations and Rules, which requires that the annual financial statements be transmitted to the Board after certification and no later than three months after the end of the relevant financial period. The Board of Auditors currently comprises members from Brazil, China and France. UNEP accounts were audited by the Auditor General of China.
2. **The Board of Auditors issued an unqualified audit opinion on the financial statements of UNEP for the year ended 31 December 2024,** finding no significant errors, omissions or misstatements that could affect its opinion. The Board identified scope for improvement in certain areas requiring management action and issued 17 recommendations, including six main recommendations, all of which been accepted and are being implemented. In addition, in the annex to chapter II of its report, the Board provided an update on 41 recommendations from previous years, 31 of which have been closed.

Annex III

Organization chart



Abbreviations: ASG – Assistant Secretary-General; D – Director; LL – local level; NO – National Professional Officer; RB – regular budget; UNSCEAR – United Nations Scientific Committee on the Effects of Atomic Radiation; USG – Under-Secretary-General; XB – extrabudgetary.