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In-person

Item 7 of the provisional agenda

**Development of a draft medium-term strategy for the period
2026-2029 and a draft programme of work and budget for the
period 2026-2027**

**Solutions for a healthy, prosperous and resilient people and
planet: the United Nations Environment Programme Strategy for
2026–2029**

Annex

**Draft Programme of work and budget for the biennium 2026-
2027**

Introduction

1. The annex to the present report sets out the Programme of work (PoW) and budget of the United Nations Environment Programme for 2026–2027 as a supplement to the Medium-Term Strategy (MTS) for 2026–2029 (UNEP/EA.7/3).
2. The annexed document implements Decision 6/7 that requested UNEP to prepare the MTS and the PoW and budget for its first biennium, through inclusive and regular consultation with Member States and relevant stakeholders.
3. The budget for 2026–2027 totals USD1,113 million, of which USD 200 million is the Environment Fund.

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I. Introduction

1. **This document presents the Programme of work (PoW) and budget for the United Nations Environment Programme (UNEP) for 2026–2027, with the associated budget.** It contains the results framework with indicators in line with the Medium-Term Strategy (MTS) for 2026–2029 and the three strategic objectives of Climate Stability; Living in Harmony with Nature, **for land, ocean and freshwater; and achieving Land Degradation Neutrality.**; and A Pollution-free Planet.

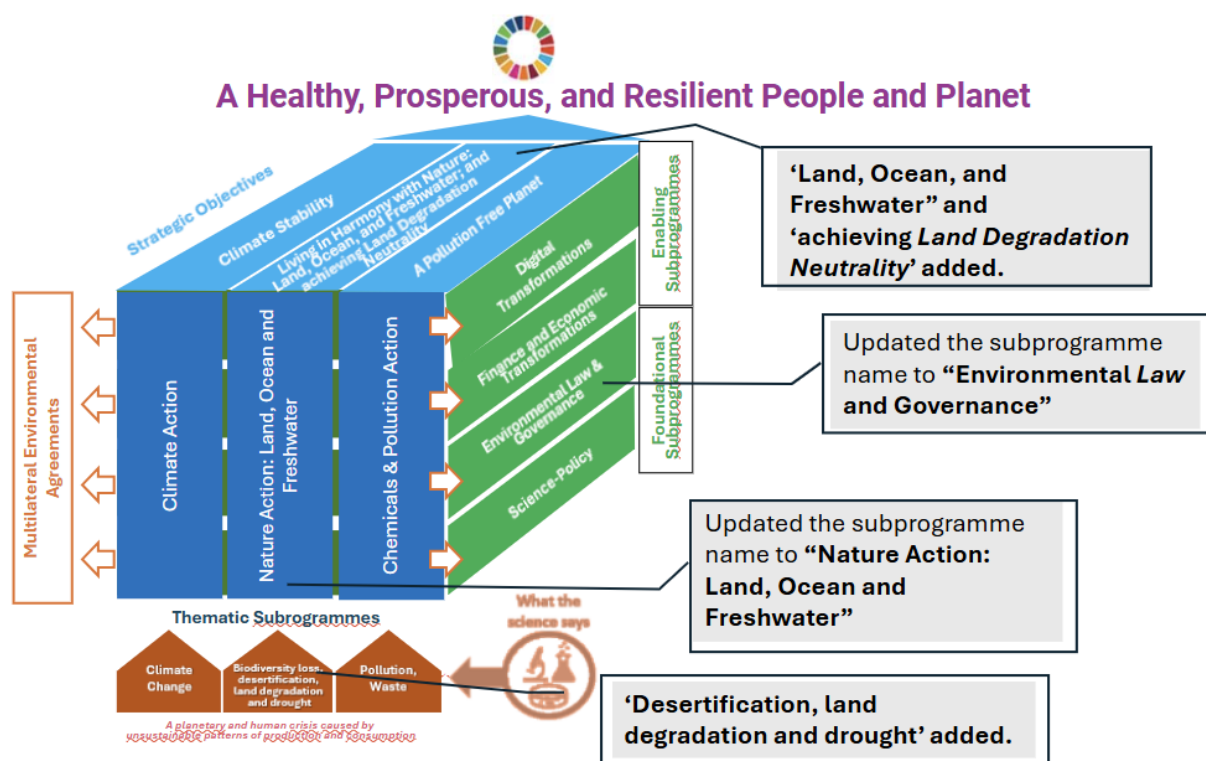
2. **In accordance with the MTS 2026–2029, the overall aim of UNEP for this strategic period is to ensure a healthy, prosperous and resilient people and planet.** UNEP pursues this aim through inclusive, co-created solutions that employ system-wide approaches within the UN system and globally. The Impact Framework and the Results Framework outline 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 to V underline how UNEP’s executive leadership, policy-setting and programme management and support will drive the organization towards greater effectiveness and impact. Section VI presents UNEP’s budget for 2026–2027, detailing resource allocations by subprogramme and funding source, as well as UNEP’s efforts to optimize resource mobilization and human resources. This is followed by three appendices: the evaluation plan for 2026–2029, audited financial statements and the organization chart.

II. UNEP results framework for the Programme of work 2026–2027

4. **This PoW and budget for 2026–2027 articulates the framework to deliver results to achieve the three strategic objectives in the MTS 2026–2029 (Figure 1).** UNEP’s mission is to co-create and support solutions to deliver environmental and human well-being.

Figure 1. UNEP’s MTS 2026–2029



5. **The PoW and budget demonstrate how UNEP’s subprogrammes are coordinated to deliver interconnected and mutually beneficial results.** The subprogrammes have the following lead role:

- **The Climate Action thematic subprogramme** advances the transition of countries to low-emission economic development and increases their adaptation and resilience to climate change.
- **The Nature Action: Land, Ocean, and Freshwater thematic subprogramme** aims to advance actions to halt and reverse biodiversity loss; address desertification, land degradation, and drought; and conserve and restore terrestrial, marine, and freshwater ecosystems.
- **The Chemicals and Pollution Action thematic subprogramme** aims to reduce 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.
- **The Science-Policy foundational subprogramme** 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 evidence-based environmental knowledge, identify emerging issues, and develop evidence-based policy globally, regionally, and nationally, including for the achievement of the SDG agenda.
- **The Environmental Law and Governance foundational subprogramme** ensures that countries achieve environmental policy coherence and strengthen and implement legal and institutional frameworks that articulate environmental goals in the context of sustainable development at the global, regional and national levels.
- **The Finance and Economic Transformations enabling subprogramme** supports countries and businesses to place 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.
- **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 (MEAs) and SDG targets related to climate, nature: land, ocean and freshwater and pollution.

6. **UNEP interventions 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 and the Results Framework (Table 1) outline the pathway and key impacts and outcomes to achieve 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’s support;
- (e) show for each indicator a baseline, targets annual monitoring; and
- (f) allow for disaggregation across international, national, subnational and/public/private sector levels.

8. UNEP will issue an amendment of the baselines and targets in Q1/2 2026 upon the completion of programme performance verification exercise for the PoW and budget 2022-2025.

Figure 2. UNEP Impact Framework 2026–2029

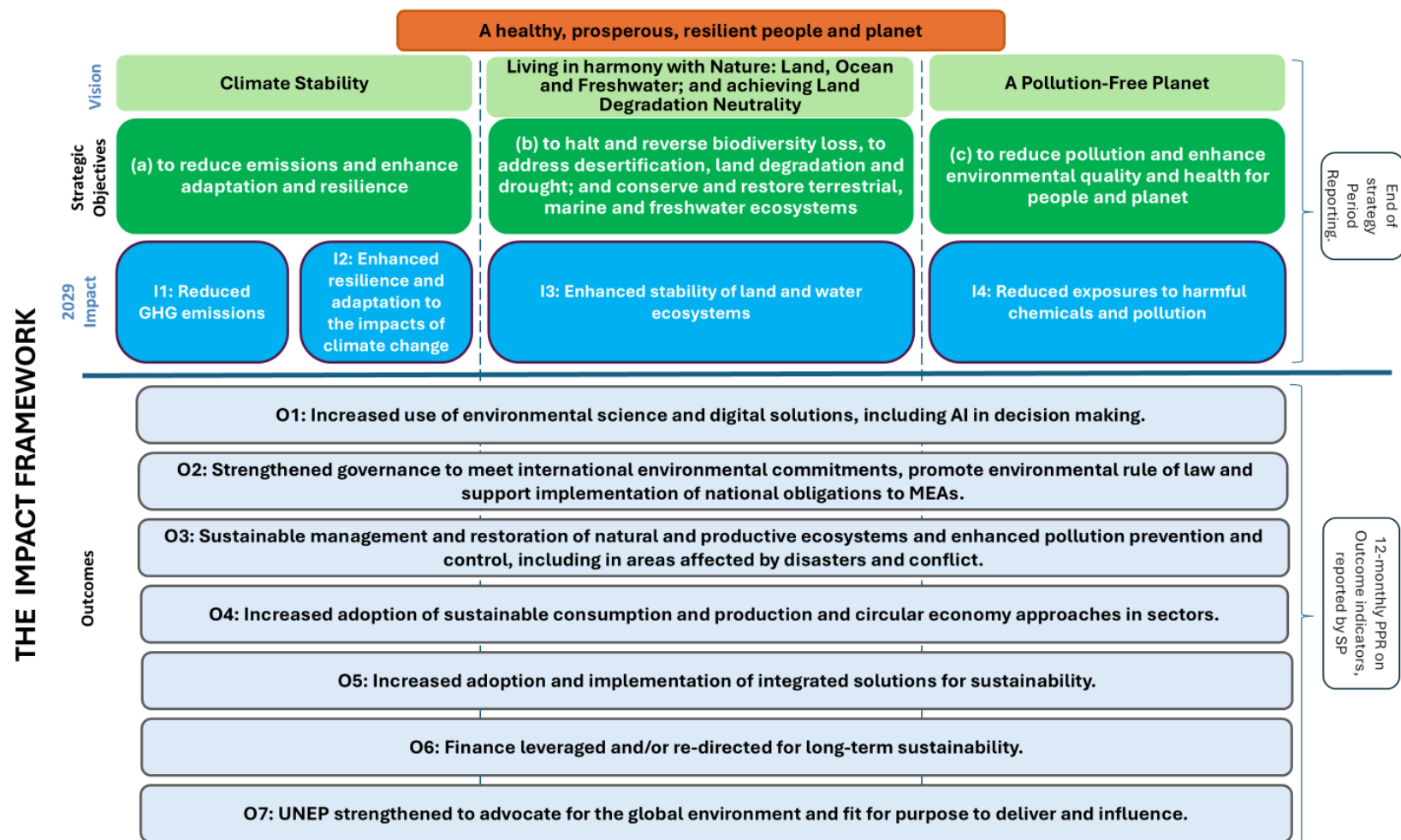


Table 1: UNEP's Results Framework 2026-2027 Impact and Outcomes as a result of UNEP's support¹:

2029 Impact	Indicator(s)	Baseline and target	Unit of measure	Data source	SDG indicator
I1: Reduced GHG emissions.	I1.1 Projected GHG 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's 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 MRV 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: 11,205,281ha 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/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 tonnes of pollutants and waste, (including those covered under MEAs).	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

¹ Measurements of all relevant indicators allow for disaggregation across international, national, subnational and private sector levels. All indicators are measured for UNEP supported actions/interventions only.

SP1: Climate Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
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 UNFCCC.	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 national or sub-national level or by private sector.		
1.3 Amount of public and/or private finance in USD mobilized for climate action.	O6	1.3.1 December 2025 baseline USD938 million Progress by December: 2026: +USD80,000,000 2027: +USD120,000,000 1.3.2 December 2025 baseline USD672 billion Progress by December: 2026: +USD75 billion 2027: +USD125 billion	1.3.1 USD per year invested by countries or institutions for climate action. 1.3.2 USD of decarbonized assets	UNEP project websites/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					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
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	2.1.1 Number of biodiversity, and/or terrestrial, marine and freshwater ecosystems sustainable management frameworks and instruments developed, strengthened, adopted and/or implemented.	UNEP-verified monitoring records	14.2.1, 14.5.1 15.1.1, 15.3.1, 15.4.2
		2.1.2 December 2025 baseline: 0 Progress by December 2026: +10 Progress by December 2027: +5	2.1.2 Mechanisms in place for, equitable, inclusive, and gender-responsive representation and participation of Indigenous Peoples, local communities and youth in decision-making	UNEP project websites/databases Global Funds' monitoring systems and reports National Reporting Systems	
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 - coral reefs.	Media sources National Reports to MEAs 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 with commitment to set nature impact targets or with published, and/or have ongoing pilots of nature impact target.	National Reporting Systems UNEP-verified monitoring records UNEP project websites/databases UNEP partner sources	15.9
2.5 Financial flows in USD towards ecosystem management.	O6	2.5.1 December 2025 baseline: USD268,247,600 Progress by December 2026: +USD80,000,000 Progress by December 2027: +USD100,000,000 2.5.2 December 2025 baseline: 0 Progress by December 2026: +USD70,000,000 Progress by December 2027: +USD260,000,000	2.5.1 Public and private finance mobilized for investment in support of 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.	Global Funds' monitoring systems and reports UNEP partner sources Reports by UNEP-administered Multi-Partner Trust Funds	12.6 15. a.1 15. b.1(b)

SP3: Chemicals and Pollution Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
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	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 global or national level, reporting progress in taking up 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)	UNEP project websites/databases	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 health issues.		3.9.1, 3.9.2 6.3.1, 6.3.2

SP4: Science-Policy foundational subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
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 UN Databases/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, subnational) using data, statistics and scientific assessments provided by UNEP to catalyze 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's knowledge, data, statistics (including lifecycle 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					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
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 MEA Monitoring Systems UNEP partner sources	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 or budgetary frameworks) that integrate environmental objectives.	O2	5.2.1 December 2025 baseline:390 Progress by December 2026: +74 Progress by December 2027: +74	5.2.1 Number of support interventions delivered.	Media sources UNEP-verified monitoring records UN databases/websites/reports	

SP6: Finance and Economic Transformations enabling subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
6.1 Number of governments, 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.	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 SCP, circularity and/or green economy. 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/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 catalyzed 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 the 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					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
7.1. Measured improvements in data management and environmentally sustainable AI 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/databases UNEP-verified monitoring records	17.18
7.2. Integration of digital solutions and datasets from all of UNEP's thematic areas into the WESR platform, with measurable initial uptake by countries and UNEP stakeholders.		7.2.1 December 2025 baseline: 0 Progress by December 2026: +3 Progress by December 2027: +5	7.2.1 Number of digital tools and datasets developed adopted and used by countries and UNEP-supported stakeholders.	UNEP partner sources UNEP project websites/databases UNEP-verified monitoring records UN and other globally agreed Monitoring Frameworks	9.c, 16.10, 17.16, 17.18

Non-Subprogramme (NS ²) Outcome 7: UNEP strengthened to advocate for the global environment and fit for purpose to deliver and influence.					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
NS1. Resources mobilized for UNEP.	O7	NS1.1 December 2025 baseline: USD 90 million income from 100 Member States Progress by December 2026: USD 100 million income to EF as per approved budget. Other targets as per new 2026-2029 Resource Mobilization Strategy Progress by December 2027: USD 100 million income to EF as per 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: USD 40 million Progress by December 2026: + USD 10 million of softly earmarked funding Progress by December 2027: + USD 12 million softly earmarked funding	NS1.1 Contributions received to the UNEP Environment Fund (EF), in USD. NS1.2 Number of Member States contributing to the EF. NS1.3 Contributions received to the Planetary Funds, in USD, measured for the biennium.	Reports to UNEP Governing Bodies with verified information on UNEP's income. Programme Performance Reports with verified information on UNEP's income. UNEP audited financial statements.	
NS2. UNEP's influence in promoting environmental sustainability as a result of its communication outreach.	O7	December 2024 baseline: NS2.1 Corporate website: 25 million	NS2.1 Total annual pageviews of UNEP's corporate website unep.org NS2.2 Total annual pageviews of stories posted on unep.org about UNEP's work	Digital monitoring tools, such as Meltwater media monitoring and Google Analytics	

² These denote non-subprogramme indicators covering Outcome 7, Executive Direction and Management, Policy Making Organs and Programme Support.

		NS2.2 Pageviews of stories posted in UNEPs corporate website: 2.7 million NS2.3 WeDocs publication repository: 955,000 NS2.4 social media: 9.7 million NS2.5 YouTube: 17 million NS2.6 Media worldwide: 170,000 Progress by December 2026: +0.25% points Progress by December 2027: +0.25% points	NS2.3 Total annual downloads of UNEP publications, including executive summaries, key messages and other derivative outputs NS2.4 Total followers across UNEP's corporate social media accounts in all 6 UN languages NS2.5 Total annual views of videos about UNEP's work posted on UNEP's YouTube account NS2.6 Total annual mentions of UNEP in media worldwide		
NS3. Proportion of UNEP annual expenditure in Least Developing Countries (LDCs).	O7	NS3.1 December 2025 baseline: 9% Progress by December 2026: +5% points Progress by December 2027: +5% points	NS3.1 Percentage of UNEP's total annual expenditure allocated to programmes or activities implemented in LDCs.	UN INFO (UN Cooperation Framework)	

III. Policymaking Organs

9. **The mandate and global role of UNEP were reaffirmed at the Rio+20 Conference.** 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 UN system and serves as an authoritative advocate for the global environment”. Member States also said, “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.”³

10. **UNEP’s governing body is the United Nations Environment Assembly (UNEA), which is the world’s highest-level decision-making body on the environment.** UNEA takes strategic decisions and provides political guidance on the work of the UN system on the environment. The MTS, PoW and budget are approved by UNEA. The Committee of Permanent Representatives (CPR) is a subsidiary body of UNEA. The Committee provides advice to UNEA on policy matters. The Committee contributes to the preparation of the UNEA agenda, draft resolutions and decisions. It also oversees the implementation of resolutions, decisions, the PoW and budget of UNEP. The Committee holds meetings on a quarterly basis and meets in an open-ended forum every two years, prior to UNEA sessions. The Committee also meets annually for five days to review the implementation of the MTS and PoW and budget, prepare for UNEA sessions and review the forthcoming strategy and PoW and budget for approval by UNEA. 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 NGOs through the major groups and stakeholders.

11. **Key outcomes expected from UNEA include raising the profile of the 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 UNEA and its subsidiary bodies.** The Office also serves as the main interface for external relations with representatives of the 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.

³ A/RES/66/288: The Future We Want:
https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_RES_66_288.pdf

Table 2: Expected outcomes for the biennium and performance indicators: Policymaking Organs

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 UNEA			
<i>Performance indicator</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
NS4. Engagement by key decision-makers and major groups and stakeholders in UNEA and preparatory processes, including in the regions.	NS4.1 December 2024 baseline (UNEA-6): Member States: 157 (83 at Ministerial level) Non-Member States: 4 IGOs: 30 MEAs + affiliated entities + UN system: 56 NGOs: 320	NS4.1 Member States, intergovernmental organizations, Secretariats of MEAs and UN system entities participating in UNEA.	Post-meeting reports and participants registry
	NS4.2 December 2024 baseline (UNEA-6): Member States: 57 NGOs: 235	NS4.2 Member States and NGOs participating in the regional ministerial fora, in particular those taking place ahead of UNEA.	
	NS4.3 December 2024 baseline (UNEA-6): Female: 70 Youth: 271	NS4.3 Number of accredited NGOs, youth, and female decision-makers from Member States participating at UNEA.	
	Progress expected by December 2026: +1% points Progress by December 2027: +1% points		

IV. Executive direction and management

13. **UNEP's 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 UNEP senior management team. It provides guidance and policy clearance on all programmatic and administrative matters with the support of the Divisions of Corporate Services, and Policy and Programme.

14. **The responsibilities of UNEP's leadership and management also include leading UNEP to provide policy guidance for coordinating environmental action within the UN system and globally; keeping the implementation of environmental policies, laws, treaties and agreements under review;⁴ 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 UN Environment Management Group (EMG), and the UN System Chief Executives Board for Coordination and its subsidiary bodies, to support and enhance coordination, cooperation and collaboration across the UN through system-wide strategies and common approaches on the environment – such as the Common Approach to Biodiversity and the Common Approach to Pollution. Additionally, UNEP integrates the priorities of MEAs into UN 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 MTS 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 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 MTS and PoW 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

⁴ General Assembly, in resolution 2997 (XXVII) of 15 December 1972.

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 based on 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 shares and presents main audit findings and progress on implementation to the (subcommittee of) the CPR 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 UNEP's commitment to implementing the UN 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 UN, such as the General Assembly, the Economic and Social Council, the Human Rights Council and the Security Council.** As part of this commitment, UNEP's Sustainable United Nations (SUN) Facility will continue to coordinate the implementation of the Strategy for Sustainability Management in the UN System 2020-2030. Phase I of this is ensuring Environmental Sustainability within the UN. This will be ensured by, among other things, annually measuring the progress of efforts to reduce the UN's environmental footprint at the system and entity level. SUN work responds to paragraph 35 of General Assembly resolution 79/226 5, which calls on the UN development system to advance a system-wide approach to implement measures and report regularly on such efforts. Additionally, in accordance with target 12.6 of the SDGs, 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 into its operations, including sound management of waste.

Table 3: Expected outcomes for the biennium and performance indicators: UNEP's Executive Direction and Management

Outcome 1: Coherent delivery and integrated implementation of environmental policies and priorities is realized within the Resident Coordinator System and by UN entities at the country level, with particular attention to Developing Countries, Small Island Developing States and conflict-affected countries.			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
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 MEAs) in the outcomes of the results framework.	UN INFO (UN Cooperation Framework)
NS6. Joint UN 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.	UN INFO – IMS – UNCT Snapshot – Section on Joint Programmes.
Outcome 2: UNEP has promoted cooperation and coherence in the UN system in mainstreaming and delivering on the environmental dimension of the 2030 Agenda through the UN EMG and the Sustainable UN and improved the environmental sustainability of its operations.			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
NS7. Number of inter-agency initiatives addressing the implementation of the environmental dimension of Agenda 2030 as a result of EMG interventions.	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 EMG initiatives such as Nexus Dialogues, roundtables, common messages, system-wide strategies and guidance documents.	EMG Senior Officials Decisions (annual). EMG progress reports (bi-annual). Outputs of EMG efforts including common messages, guidance documents, system-wide strategies,

⁵ General Assembly Resolution on Quadrennial comprehensive policy review of operational activities for development of the UN system A/RES/79/226

			summaries of dialogues and nexus dialogues.
NS8. Number of UN entities' new actions, including at country level, to reduce the environmental footprint of their facilities and operation 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 UN entities to reduce the environmental footprint of their facilities and operation.	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 GHG emissions monitored as part of the UNEP environmental management plan.
Outcome 3: UNEP has strengthened accountability as a results-based organization and improved its efficiency of its operations.			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
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 UN principles Leave No One Behind and Inclusion			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
NS12. UNEP performance in terms of meeting or exceeding the UN-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's annual self-assessment submitted to and validated by 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 (ESSF), UN Disability Inclusion Strategy (UNDIS) and the Convention on the Rights of Persons with Disabilities (CRPD).	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	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 UN System-Wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP). NS13.2 Disability inclusion, in line with the UN Disability Inclusion Strategy (UNDIS) and the Convention on the Rights of Persons with Disabilities (CRPD).	UNEP Gender Policy and Strategy. ESSF. UNDIS. UNEP Data Resources Portal.
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 (ESIAs), Environmental and Social Management

			Plans (ESMPs), 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's 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, and Corporate Services Divisions (CSD).** The Policy and Programme Division aims to ensure streamlined, efficient and effective development and delivery of the programmatic priorities of the MTS, 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 is the focal point for engaging with the evaluation office and supporting country engagement with the UN Country Teams. CSD 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 UN Office at Nairobi (UNON) and its other UN service providers, including the UN 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 UNON 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

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.			
<i>Performance indicators</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
NS16. Adoption and implementation of the UNEP risk management framework, including UNEP-administered MEAs.	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, MEA secretariats and technical groups that have been trained on risk management.	Workshops and/or tailored training for Divisions, regional offices, MEA secretariats and technical groups.
NS17. Implementation of BOA and OIOS audit recommendations to UNEP and UNEP-administered MEAs	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.	BOA and OIOS audit data files and/or Statement on Internal Control KPI.
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 (IPMR) system that publish project performance information such as impact, implementation progress,	UNEP Open Data Portal

		outcomes and Environmental and social safeguards disclosure information on the UNEP Open Data Portal.	
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VI. Budget and resource mobilization

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

a. Overview of Resources⁶

20. The overall budget for 2026-2027, comprising the Environment Fund, earmarked funding, the global trust funds, programme support costs and the regular budget is USD1.113 billion. The change owes mainly to an effort to align the budget to the recent expenditure trends and the changing funding landscape.

(a) Environment Fund

21. The overall anticipated budget for the Environment Fund is USD200 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 based on a staff alignment exercise that mapped each position to the subprogramme to which it primarily contributes.

(b) Earmarked funds and programme support costs

24. The overall expected earmarked funds for 2026-2027 are USD448.4 million. The earmarked funds are distributed across the subprogrammes based on historical trends in expenditures.

25. Programme Support costs at USD44.8 million represent 10 per cent of the earmarked funds.

(c) Global trust funds

26. The target resource envelope is of global trust funds for 2026-2027 is set at USD378.1 million, reflecting updated estimates based on Global Environment Facility (GEF) and the Green Climate Fund (GCF) pipeline analysis of both available and expected financial support for environmental and climate-related initiatives.

(d) Regular budget

27. The provision of USD41.7 million for the regular budget is based on the revised 2026 regular budget proposal submitted to the Controller's Office under the UN80 initiative in June 2025, as well as 2027 resource requirement factors such as UNEA-8. Although the regular budget is approved on an annual basis, UNEP presents a biennial rolling budget in line with the PoW. The actual budget depends on the impact of UN80 and other initiatives that are in progress, and the released allotment depends on the liquidity situation during the biennium.

(e) 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), (b) and (c).

⁶ The budgetary figures for 2026-2027 will change because of UN-wide and UNEP-wide strategic initiatives that are concurrently taking place.

Table 5 (a): Total financial resource requirements by funding sources: 2024-2025 and 2026-2027
(Thousands of USD)

<i>Category</i>	<i>2024-2025*</i>	<i>2026-2027</i>
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 PoW and budget 2022-2023 and extended to 2024-2025 under the Covid-19 circumstance, except for the regular budget.

** The amount of 2024-2025 regular budget has been updated as per the approved appropriations by the General Assembly.

**Table 5 (b): Human resource requirements by funding source and budget component/
subprogramme: 2026-2027**

	<i>Environment Fund</i>	<i>Earmarked Funds</i>	<i>Global Trust Funds</i>	<i>Programme Support Costs</i>	<i>Regular Budget</i>	<i>Total Posts</i>
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. Land and Nature Action	41	60	47	11	10	169
4. Environmental Law and Governance	53	52	1	6	16	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

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

Table 5 (c): Financial resource requirements by funding source and budget component/subprogramme: 2026-2027
(Thousands of USD)

<i>Category</i>	<i>Environment Fund</i>	<i>Earmarked Funds</i>	<i>Global Trust Funds</i>	<i>Programme Support Costs</i>	<i>Regular Budget</i>	<i>Total Budget</i>
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. Land and Nature Action	25 922	61 400	116 300	3 300	4 192	211 114
4. Environmental Law and Governance	31 285	57 100	300	3 300	6 856	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

* The budget may change due to the currently ongoing strategic initiatives.

b. Resource Mobilization

29. **The UNEP Resource Mobilization Strategy prepared in 2021 will be adjusted to reflect the specificities of the MTS 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 Global Funds (GEF, GCF). New avenues for further funding will be explored, recognizing 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 shared, including the universal responsibility that follows from universal membership of UNEA. Visibility and recognition for Member States that provide core funding, especially at their full share level and through multi-year funding, will be increased.

31. **Improving 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.

32. **Strengthening the evidence base and communication of UNEP's value proposition 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 evidence-based 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.

33. **Increased outreach and dialogue on funding between the Secretariat and Member States.** Encouraged by Member State feedback, the Secretariat will continue annual funding dialogues at Annual Sub-Committee meetings and expand the dialogues in regional ministerial and senior-level fora. Recommendations from these dialogues inform the resource mobilization strategy in partnership with Member States and UNEP Offices in the regions. The Secretariat is also strengthening outreach to individual Member States to better understand and cater to their requirements to provide funding.

Appendices

Appendix I Evaluation plan for the period 2026-2027

34. **The aims of the evaluation plan are to:** assess the relevance, effectiveness, efficiency, sustainability and impact of UNEP's PoW and budget, in accordance with OECD-DAC criteria; derive and share lessons learned from the implementation of portfolio and project activities; contribute to evidence-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 2026-2027 proposes a combination of performance assessments:

- **Strategic Evaluations:**
 - **Biennial Evaluation Synthesis.** At the end of each biennium (i.e. in early 2026, covering the 2024-25 biennium), an evaluation synthesis report will be prepared of UNEP's performance based on evaluations and reviews. The report will be presented to the CPR and UNEA and disseminated to national Governments and UNEP staff.
 - **Evaluation of Planetary Funds Mechanism.** A formative evaluation of this newly introduced funding modality is anticipated in this POW period.
 - **Evaluations of the Subprogrammes and their Project Portfolios.** In accordance with the norm set out in ST/AI/2021/3, UNEP aims to evaluate each subprogramme every six years⁷. A subprogramme evaluation is launched through a Terms of Reference, which covers the requisites of an evaluation plan. The intended sequence of subprogramme evaluations, typically launched on an annual basis, is as follows. These dates are intended as indicative targets which do not have the status of deadlines.

Table 6: Provisional Plan of Subprogramme Evaluation Final Reports, 2026-2029

2026	2027	2028	2029
Land and Nature Action	Science-Policy	Environmental Law and Governance	Digital Transformations
Finance & 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 evaluations⁸ will be completed over the PoW period. 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.

35. **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 GEF, GCF 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.

36. **Recommendations Compliance.** The Evaluation Office will follow up on the implementation of evaluation recommendations to ensure that 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 Biennial Evaluation Synthesis report and on the Evaluation Office website. Compliance with the recommendations arising from Management-Led Terminal Reviews remains the responsibility of the respective Division Directors.

⁷ Prior to the issuance of ST/AI/2021/3 in August 2021, the frequency of Subprogramme evaluations followed guidance in the Evaluation Policy of 2016 (i.e. were planned to be carried out every 8 years). This evaluation plan sets out a transition to the shorter frequency. The transition reflects: which frequency governed at the time of the last evaluation of that SP; continuous coverage of the subprogramme over time; staff capacity to manage SPEs and funding considerations to cover the costs of SPEs (i.e. the phasing of expenditure must be consistent with annual evaluation budgets).

⁸ 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.

Appendix 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)⁹

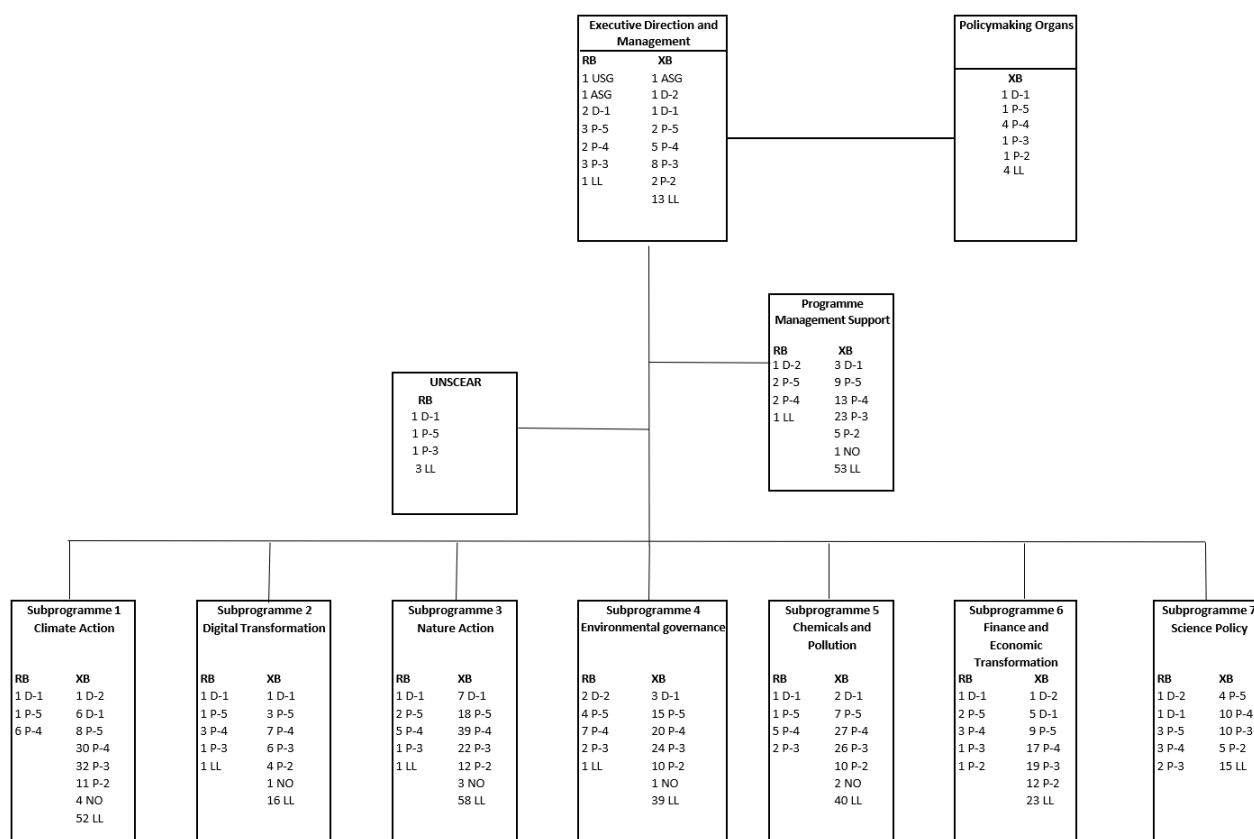
37. **The financial report and statements for the year ended 31 December 2024 were prepared by the United Nations Office at Nairobi on behalf of UNEP, based on International Public Sector Accounting Standards** and in accordance with rule 106.1 of the Financial Regulations and Rules of the United Nations. 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 following certification and no later than three months after the end of the relevant financial period. The Board of Auditors currently comprises members from France, The Peoples Republic of China and Brazil. The UNEP accounts were audited by the Auditor General of the People's Republic of China

38. **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 6 main recommendations, all of which have accepted and are being implemented. Additionally , in the annex to chapter II of this report , the Board provided an update on the 41 recommendations from previous years, of which 31 have been closed.

⁹ Once the translated version of the report is available, a hyperlink will be provided.

Appendix 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.