

Committee of the Permanent Representatives
Subcommittee meeting
Nairobi, 10 July 2025
09:00 – 12:00 and 13:00 – 16:00 (GMT+3)
Hybrid meeting
Conference Room 4 (in person)
and Microsoft Teams (online)

Agenda Item 2. Development of a 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**

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

The background document sets out the Programme of Work and budget of the United Nations Environment Programme for 2026–2027 as a supplement to the Medium-Term Strategy for 2026–2029 . The document implements UNEA decision 6/7 that requested UNEP to prepare the Medium-Term Strategy and the Programme of Work and budget for its first biennium, through inclusive and regular consultation with Member States and relevant stakeholders. The budget for 2026–2027 totals US\$1,120 million, of which US\$200 million is for the Environment Fund. Following the presentation, the Committee will be invited to take note of the briefing and provide guidance as appropriate.

Contents

I.	Introduction	3
II.	UNEP results framework for the Programme of Work 2026-2027	3
III.	Policymaking Organs.....	19
IV.	Executive direction and management	20
V.	Programme support.....	23
VI.	Budget and resource mobilization	24
	a. Overview of Resources	24
	b. Resource Mobilization.....	26
	Appendices	27
	Appendix I Evaluation plan for the period 2026-2027	27
	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/75/5/Add.7).....	28
	Appendix III Organization chart	2

* The annex has not been formally edited.

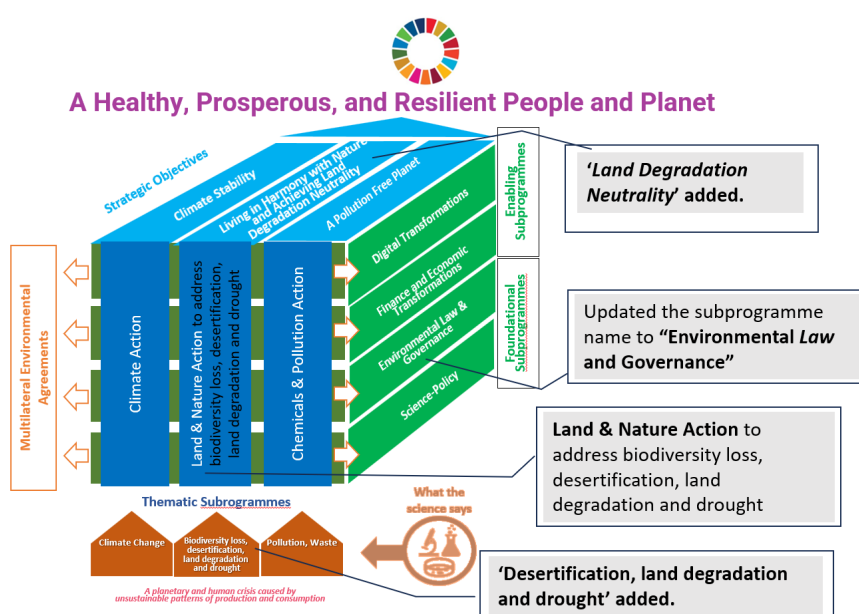
I. Introduction

1. **This document presents the Programme of Work 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 and Achieving Land Degradation Neutrality; and A Pollution-free Planet.
2. **The overall aim of the organization 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 One Impact Framework and the Results Framework outline delivery of results through three thematic, two foundational and two enabling subprogrammes that integrate 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 Programme of Work and budget for 2026-2027 articulates the framework to deliver results to achieve the three strategic objectives in the MTS: Results for Climate Stability, Living in Harmony with Nature and Achieving Land Degradation Neutrality, and A Pollution-Free Planet, (Figure 1). UNEP’s mission is to co-create and support solutions to deliver environmental and human well-being.

Figure 1. UNEP Medium-Term Strategy 2026–2029



5. **The Programme of Work demonstrates how UNEP's subprogrammes are coordinated to deliver interconnected and mutually beneficial results.** The subprogrammes have the following lead role in implementing the Programme of Work:

- **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 Land and Nature Action thematic subprogramme** strengthens the capacity of countries to sustainably manage and restore their natural and productive ecosystems; effectively integrate the sustainable management of biodiversity, land, water and ocean across sectors and systems, promoting a whole-of-government and whole-of-society approach to address interrelated nature conservation and development challenges; and strengthens transparency, accountability and governance to deliver biodiversity, land, water and ocean related commitments;
- **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 harmful chemicals and pollutants;
- **The Science-Policy foundational subprogramme** strengthens the capacity of governments and non-government actors to access, generate and use quality environmental data and analysis to sustain a strengthened science-policy interface. The goal is to generate evidence-based environmental knowledge, identify emerging environmental issues and foster relevant policy action at the global, regional and national levels, including for the achievement of the Sustainable Development Goals;
- **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, land and biodiversity, 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 and SDG targets related to climate, nature and pollution.

6. **UNEP interventions will continue to leverage the comparative advantage of each subprogramme to improve cost-effectiveness and impact for healthy, prosperous and resilient people and planet.** The One Impact Framework aims to enhance complementarity among subprogrammes while optimizing resources, generating credible results and enabling system-wide, coordinated approaches.

7. **The One Impact Framework and Results Framework shown in Figure 2 and Table 1 outline the pathway and key 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) encompass a set of outcomes that show how interventions across subprogrammes are coordinated;
- (d) monitor results to be achieved with UNEP's support;
- (e) show how each indicator and the Results Framework will have a baseline, targets and be monitored yearly; and
- (f) allow for disaggregation across international, national, subnational and private sector policy levels.

8. UNEP management will issue an amendment of the baselines in Q1/2 2026 upon the completion of programme performance verification exercise for the concluding PoW 2024-2025.

Figure 1. UNEP One Impact Framework 2026–2029

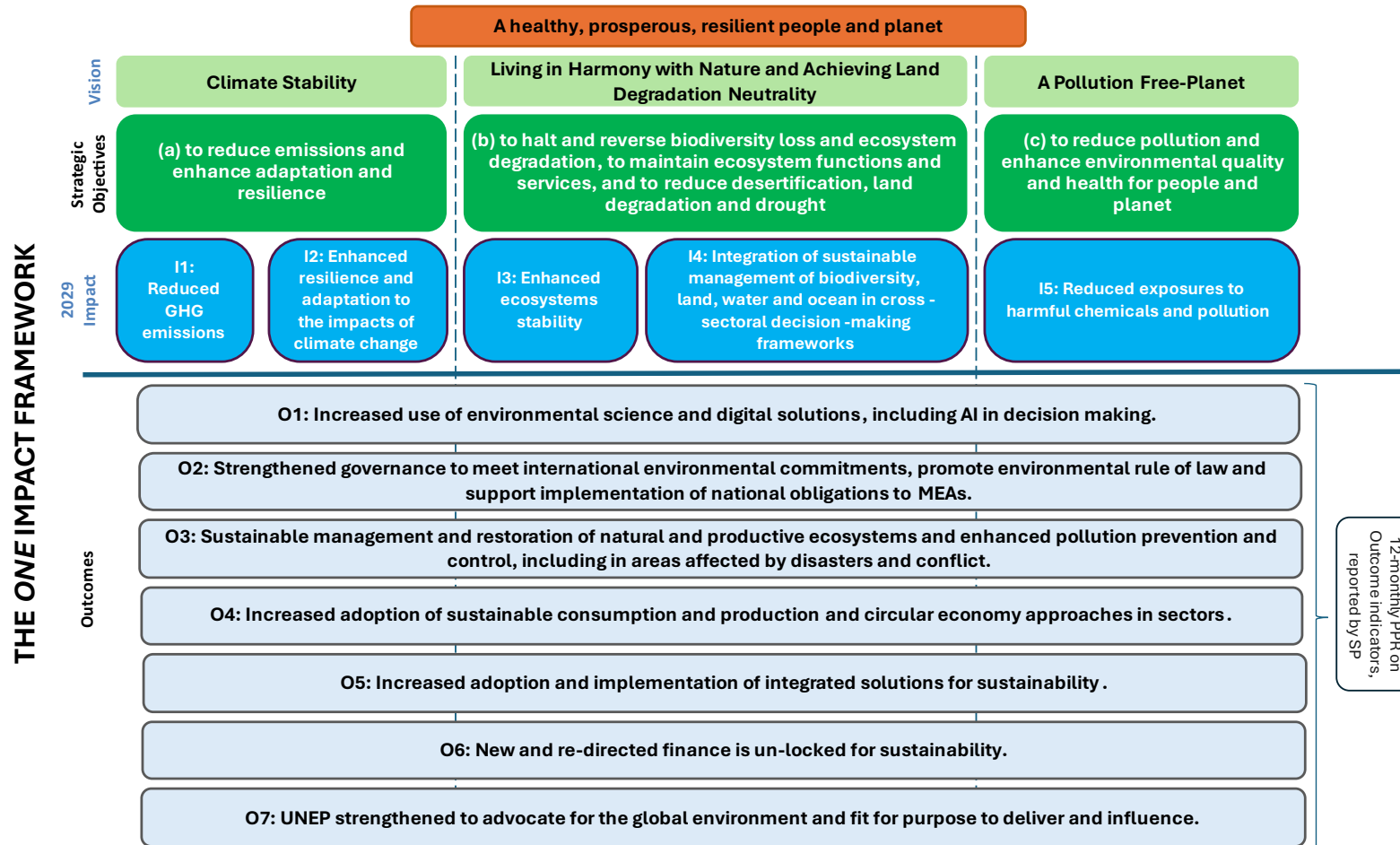


Table 1: UNEP's Results Framework 2026-2027¹

2029 Impact	Indicator(s)	Baseline and target	Unit of measure	Data source	SDG indicator
I1: Reduced GHG emissions.	1. Change in emissions trends in supported countries.	December 2025 baseline: TBD Progress by December 2029: TBD	Metric tons (MT) of CO ₂ equivalent		13.2.1
I2: Enhanced resilience and adaptation to the impacts of climate change.	1. Number of direct beneficiaries of UNEP's adaptation and resilience initiatives.	December 2025 baseline: 480,682 Progress by December 2029: +1,000,000	Number of people		13.1.1, 13.1.2, 13.1.3, 13.2.1 13.b.1
	2. Number of countries that have multi-hazard monitoring, forecasting and early warning systems.	December 2025 baseline: 101 (2023) Progress by December 2029: +12	Number of countries		13.1.1, 13.1.2, 13.1.3, 13.2.1 13.b.1
I3: Enhanced ecosystems stability.	1. Increase in the extent of land- and seascapes under improved ecosystem management.	December 2025 baseline: 11,205,281 ha Progress by December 2029: +8,531,000 ha	Hectares of terrestrial and marine (including freshwater) area reported as being under improved management.		6.3.2 14.1. a 14.2.1, 14.5.1 15.1.1, 15.3.1, 15.4.2
I4: Integration of sustainable management of biodiversity, land, water and ocean in cross-sectoral decision-making frameworks.	1. Increase of the number of entities implementing cross-sectoral decision-making frameworks that include biodiversity, land, fresh water and/or marine considerations.	December 2025 baseline: 0 Progress by December 2029: 50	(i) Number of authorities and/or entities at national, and/or subnational, regional and global levels that incorporate considerations on biodiversity, land, fresh water or marine ecosystems across sectoral decision-making frameworks. (ii) Number of financial institutions with published, or ongoing piloting of, nature impact target.		15.9

¹ Measurements of all relevant indicators allow for disaggregation across international, national, subnational and private sector policy levels.

I5: Reduced exposures to harmful chemicals and pollution.	2. Reduction in releases of pollutants to the environment.	December 2025 baseline: 3,298 metric tons Progress by December 2029: +4,000 metric tons	MT of harmful pollutants and waste, including those covered under multilateral environmental agreements		3.9.1, 3.9.2 14.1.1
--	--	---	---	--	------------------------

Climate Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Number of progress and transparency reports produced and made available in support of the enhanced transparency framework of the Paris Agreement.	O1, O2	December 2025 baseline: 156 Progress by December 2026: +20 Progress by December 2027: +20	Number of reports produced for the UNFCCC or in accordance with guidelines of the UN, UNFCCC, or another international process as a result of UNEP support.		13.2.1
2. Number of climate change mitigation, adaptation and disaster risk reduction strategies/policies/legal frameworks adopted with UNEP support at different levels.	O3	December 2025 baseline: 2025 Progress by December 2026: +25 Progress by December 2027: +30	Number of policies, strategies, legal frameworks adopted at national or sub-national level or by private sector.		13.2.1
3. Amount of public or private finance in USD mobilized for climate action.	O6	(i) December 2025 baseline: USD938 million (ii) December 2025 baseline: USD672 billion Progress by December 2026: (i) +USD80 million, (ii) +USD75billion Progress by December 2027: (i) +USD120 million, (ii) +USD125 billion	(i) United States dollars per year invested by countries or institutions for climate action (ii) United States dollars of decarbonized assets		13.a.1

Land and Nature Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Number of strengthened institutional and operational frameworks, policy and legal instruments, or positive incentives for the sustainable and inclusive management of biodiversity and land, or the prevention of ecosystem degradation.	O2, O3	(i) December 2025 baseline: 0 Progress by December 2026: +12 Progress by December 2027: +6 (ii) December 2025 baseline: 0 Progress by December 2026: +10 Progress by December 2027: +5	(i) Number of biodiversity, or land, fresh water and marine ecosystems sustainable management strategies/programmes/action plans/policies/legal frameworks/monitoring and risk management strategies, incentive frameworks, knowledge management frameworks developed, strengthened, adopted and/or implemented. (ii) Mechanisms in place for full, equitable, inclusive, effective and gender-responsive representation and participation of Indigenous Peoples, local communities and youth in decision-making, and/or equitable mechanisms for access and benefit sharing related to biodiversity.		14.2.1, 14.5.1 15.1.1, 15.3.1, 15.4.2
2. Increase of area under ecological restoration.	O3	(i) December 2025 baseline: 4,271,622 ha Progress by December 2026: +364,000 ha, Progress by December 2027: +416,000 ha	Hectares of degraded marine and freshwater ecosystems reported as being under restoration disaggregated by: • Area of degraded agricultural lands • Area of forest • Area of drylands • Area of natural grass and shrublands • Area of wetlands (including mangroves) • Area of coral reefs		15.3
3. Number of adopted or implemented cross-sectoral policy instruments or plans advancing positive outcomes for nature.	O2, O5	(i) December 2025 baseline: 0 Progress by December 2026: +15 Progress by December 2027: +30	(i) Number of integrated strategies, action plans, cooperation frameworks or programmes developed, strengthened, adopted or implemented that include a focus on integrated delivery of objectives on climate, pollution, and/or sustainable management of biodiversity, land and/or fresh water or ocean as well as		3.9.1, 3.9.2

		(ii) December 2025 baseline: 0 Progress by December 2026: +5 Progress by December 2027: +5	other sectoral priorities such as health or agriculture. (ii) Number of public and private finance and investment tools, measures and regulatory frameworks, developed and/or implemented integrating sustainable management of biodiversity, land and/or fresh water and ocean.		
4. Financial flows in USD towards ecosystem management.	O6	(i) December 2025 baseline: +USD 268,247,600 Progress by December 2026: +USD 80,000,000 Progress by December 2027: +USD 100,000,000 (ii) December 2025 baseline: 0 Progress by December 2026: +USD 70,000,000 Progress by December 2027: +USD 260,000,000	(i) Public and private finance mobilized for investment in support of sustainable ecosystem management and/or restoration. (ii) Total funding leveraged through UNEP partners for sustainable management of biodiversity and land.		12.6 15. a.1 15. b.1(b)

Chemicals and Pollution Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Policy action for pollution prevention and control and sound chemicals and waste management.	O2, O3	December 2025 baseline: 50 Progress by December 2026: +12 Progress by December 2027: +15	Number of countries that have developed policies, laws or regulations that promote sound chemicals and waste management, waste prevention and reduction and pollution prevention and control, including implementation of MEAs and other global frameworks, targeting key sectors and issues: - chemicals and waste - waste management - air, water, soil or marine pollution - plastics or other industry sectors		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
2. Level of action by the private sector to tackle harmful chemicals and implement safer alternatives and circular approaches.	O4	December 2025 baseline: 10 Progress by December 2026: +15 Progress by December 2027: +20	Number of private sector entities that take up additional commitments or initiatives to improve chemicals and waste management and reduce pollution.		3.9.1, 3.9.2 6.3.1, 6.3.2
3. Action plans or measures advancing positive outcomes for environment and health.	O5	(i) December 2025 baseline: 161 Progress by December 2026: +4 Progress by December 2027: +3 (ii) December 2025 baseline: +45 Progress by December 2026: +45 Progress by December 2027: +50	(i) Number of intersectoral strategies or action plans or measures that address the environmental dimensions of antimicrobial resistance or other environment and health nexus issues. (ii) Number of strategies, action plans, initiatives, measures or technical interventions for pollution prevention and control and chemicals and waste management.		3.9.1, 3.9.2 6.3.1, 6.3.2

Science-Policy foundational subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Number of countries that have strengthened capacity to develop sound environmental data, statistics, scientific reviews and assessments and environmental data inputs to early warning systems.	O1	December 2025 baseline: 34 Progress by December 2026: +10 Progress by December 2027: +15	Number of fora that have strengthened capacity to develop sound environmental data, statistics, scientific reviews and assessments and environmental data inputs to early warning systems.		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
2. Number of governments (national, subnational) using data, statistics and scientific assessments provided by UNEP to catalyze policymaking and action.	O1	December 2025 baseline: 193 Progress by December 2026: +15 Progress by December 2027: +15	Number of governments (national, subnational) that use data, statistics and assessments to catalyze policymaking and action.		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

Environmental Law and Governance foundational subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Number of policies or institutional support initiatives that contribute to strengthening environmental rule of law in line with internationally agreed environmental objectives.	O2	December 2025 baseline: 160 Progress by December 2026: +38 Progress by December 2027: +38	Number of legal, technical, or institutional support initiatives delivered by UNEP under the Montevideo Programme and other means that contribute to strengthening the environmental rule of law in line with internationally agreed environmental objectives.		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
2. Number of policy and legal instruments (e.g. policies, strategies, action plans, monitoring or budgetary frameworks) that integrate environmental objectives.	O2	December 2025 baseline: 390 Progress by December 2026: +74 Progress by December 2027: +74	Number of support interventions delivered by UNEP that promote the application of integrated tools and approaches to enhance coordination, cooperation, and synergies in the implementation of multilateral environmental agreements, including the number of policy instruments – such as plans, strategies, policies or budgetary frameworks – that integrate environmental objectives as a result of UNEP's technical or advisory support.		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

Finance and Economic Transformations enabling subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Number of sustainable consumption and production, and circular economy policies, and other sectoral policies, standards, principles, guidelines and business models adopted by governments (national, subnational) and industries in high-impact sectors.	O4	(i) December 2025 baseline: 58 Progress by December 2026: +15 Progress by December 2027: +8 (ii) December 2025 baseline: 1277 Progress by December 2026: +20 Progress by December 2027: +15 (iii) December 2025 baseline: 361 Progress by December 2026: +22 Progress by December 2027: +18	(i) Number of countries that have developed, adopted, or revised their policies/ standards, principles and guidelines at national or sub-national level (this includes SDG12.1 and SDG12.7.1). Disaggregated by sectors (energy, agriculture, mining, industry, transport, waste and wastewater). (ii) Number of standards, principles, guidelines and business models adopted or implemented by the private sector and industries demonstrating sustainable changes in their value chains and business models. Disaggregated by sectors (energy, agriculture, mining, industry, transport, waste and wastewater) and/or value chains (mining and metals, electronics, plastics, mobility, textiles, building and construction, agri-food, pharmaceuticals, others). (iii) Number of consumer information, education initiatives – including formal and informal education, green skills, consumer and product information tools – that inform choices and behavioral changes towards sustainability.		4.7.1 12.1.1, 12.2.1, 12.2.2, 12.7.1, 12.8.1
2. Finance catalyzed for climate, nature and land, and pollution actions as result of UNEP support.	O6	(i) December 2025 baseline: 27 Progress by December 2026: +11	(i) Number of public finance and investment tools, measures and frameworks developed or implemented by countries to unlock finance to reduce climate change, nature loss or pollution.		13.a.1

		Progress by December 2027: +15 (ii) December 2025 baseline: 68 Progress by December 2026: +17 Progress by December 2027: +25	(ii) Number of private financial institutions increased commitment, transition plans, setting targets or actions to increase finance and improve sustainability (including circularity) in their strategies, reducing climate, nature and/or pollution footprint.		
--	--	--	--	--	--

Digital Transformations enabling subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Measured improvements in data governance and environmentally sustainable AI practices – including capacity and skills development – among countries and stakeholders.	O1	December 2025 baseline: 0 Progress by December 2026: Development of the maturity model for MS self-assessment. Progress by December 2027: Piloting with 2-3 countries.	Progress will be assessed against milestones over 2026–2027, using narrative evidence rather than numeric targets.		
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.	O1	December 2025 baseline: 0 Progress by December 2026: +3 Progress by December 2027: +5	Number of digital tools and datasets developed adopted and used by countries and UNEP-supported stakeholders.		9.c, 16.10, 17.16, 17.18

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
1. Resources mobilized for UNEP.	O7	(i) December 2025 baseline: Environment Fund: USD 90 million income from 100 Member States. Progress by December 2026: USD 100 million income to EF. Progress by December 2027 USD 200 million (cumulative as per biennium) income to EF. (ii) Planetary Funds and other softly earmarked funds: USD 33 million income from 5 Member States for PFs. USD 7 million of other softly earmarked funds. (iii) Tightly earmarked funds and global funds constitute 80% of the total income for the organization.	(i) Contributions received to the Environment Fund in USD Number of Member States contributing to the Environment Fund (ii) Contributions received to the Planetary Funds, in USD, measured for the biennium. (iii) Shift from tightly to softly earmarked funds by % of total income.		
2. UNEP's influence in promoting environmental sustainability as a results of its communication outreach (online, print and broadcast, and social media).	O7	December 2024 baseline: Corporate website: 25 million Pageviews of stories posted in UNEPs corporate	(i) Total annual pageviews of UNEP's corporate website unep.org (as reported by Google Analytics) (ii) Total annual pageviews of stories posted on unep.org about UNEP's work (as reported by Google Analytics)		

		website: 2.7 million WeDocs publication repository: 955,000 Social media: 9.7 million Youtube: 17 million Media worldwide: 170,000	(iii) Total annual downloads of UNEP publications, including executive summaries, key messages and other derivative outputs (as reported by the WeDocs publication repository) (iv) Total followers across UNEP's corporate social media accounts in all 6 UN languages (including regional accounts) (as reported by the various social media platforms) (v) Total annual views of videos about UNEP's work posted on UNEP's Youtube account (as reported by Youtube)(vi) Total annual mentions of UNEP in media worldwide (as measured by Meltwater or other media monitoring tool)		
3. Proportion of UNEP annual expenditure in least developing countries.	O7	December 2025 baseline: 9% Progress by December 2026: +5% Progress by December 2027: +5%	Percentage of UNEP's total annual expenditure allocated to programmes or activities implemented in developing countries.		

III. Policymaking Organs

23. 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 United Nations 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.”²

24. 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 United Nations system on the environment. The MTS and the Programme of Work and budget are approved by UNEA. The Committee of Permanent Representatives 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 Programme of Work 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 Programme of Work and budget, prepare for UNEA sessions and review the forthcoming strategy and Programme of Work 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.

25. Key outcomes expected from UNEA include raising the profile of the environmental rule of law and keeping the environment under review, across all countries and internationally, and setting the global environmental agenda for subsequent years (see Table 2).

26. 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.

² 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: United Nations Environment Assembly

[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>
1. Engagement by key decision-makers and major groups and stakeholders in UNEA and preparatory processes, including in the regions.	Baseline UNEA-6 (2024): Member States: 157 (83 at Ministerial level) Non-Member States: 4 IGOs: 30 MEAs + affiliated entities + UN system: 56 NGOs: 320 December 2024: (n/a) Progress expected by December 2025: +1% increase Progress expected by December 2026: +1% Progress by December 2027: +1%	Member States, intergovernmental organizations, the Secretariats of the Multilateral Environmental Agreements and United Nations system entities participating in the Environment Assembly. Member States and NGOs participating in the regional ministerial fora, in particular those taking place ahead of UNEA. Number of accredited NGOs, youth, and female decision-makers from Member States participating at UNEA.	Post-meeting report and participants registry.

IV. Executive direction and management

27. **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. The Executive Director, supported by the Deputy Executive Director, provides the vision and direction for UNEP's work in accordance with its legislative mandates and has overall responsibility for the management of UNEP resources.

28. **The responsibilities of UNEP's 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 (EMG), 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. Additionally, UNEP integrates the priorities of Multilateral Environmental Agreements (MEAs) into United Nations country programming, ensuring a more coordinated and effective response to specific country needs. Table 3 presents outcome indicators for the UNEP executive and management team for this MTS period.

29. **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

³ General Assembly, in resolution 2997 (XXVII) of 15 December 1972.

extent to which UNEP has achieved its planned results for the MTS and Programme of Work 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.

30. **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 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 UNEP's commitment to implementing the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women.

31. **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, UNEP's Sustainable United Nations (SUN) Facility will continue to coordinate the implementation of the Strategy for Sustainability Management in the United Nations System 2020-2030. Phase I of this 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 UN's environmental footprint at the system and entity level. SUN work responds to paragraph 35 of General Assembly resolution 79/226 4, 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 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 into its operations, including sound management of waste.

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

[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 United Nations entities at the country level, with particular attention to Least Developed Countries, Small Island Developing States and conflict-affected countries.			
<i>Performance indicators</i>	<i>Baselines and targets^a</i>	<i>Unit of measure</i>	<i>Data source</i>
1. Uptake of environmental policy issues or approaches in United Nations planning and programmes at the country level, with UNEP support.	December 2023 baseline: 28% Progress by December 2026: +5% Progress by December 2027: +5%	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.	Cooperation Framework, signed by the RC and government. Accessible on UN-INFO or, through UNEP Focal Point.
2. Joint UN Action that delivers on environmental priorities is galvanized by UNEP.	December 2023 baseline: 37 Progress by December 2026: +3 Progress by December 2027: +3%	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.
[Executive Direction and Management] 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 through the UN Environment Management Group 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>
1. Number of inter-agency initiatives addressing the implementation of the environmental dimension of Agenda 2030 as a result of EMG interventions.	Baseline December 2025: 0 Progress by December 2026: 3 Progress by December 2027: 5	Issue Management Groups, Consultative Processes, Task Teams and other EMG initiatives such as Nexus Dialogues, roundtables, common messages, system-wide	EMG Senior Officials Decisions (annual). EMG progress reports (bi-annual). Outputs of EMG efforts

⁴ General Assembly Resolution on Quadrennial comprehensive policy review of operational activities for development of the United Nations system A/RES/79/226

		strategies and guidance documents.	including common messages, guidance documents, system-wide strategies, summaries of dialogues and nexus dialogues.
2. 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	Baseline December 2025: 0 Progress by December 2026: 10 Progress by December 2027: 20	Number of actions taken by UN entities to reduce the environmental footprint of their facilities and operation.	Greening the Blue Data Platform (greeningtheblue.un.org).
3. Reduction in annual greenhouse gas emissions from UNEP operations and travel by staff	December 2025 baseline: 9,755 tonnes CO ₂ eq (UNEP total footprint) Progress by December 2026: -1.5 % Progress by December 2027: -1.5%	Percentage reduction in greenhouse gas emissions per annum.	Data on greenhouse gas emissions monitored as part of the UNEP environmental management plan.
[Executive Direction and Management] 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>
1. Compliant implementation of evaluation recommendations,	December 2024 baseline: 81% Progress by December 2026: 85% Progress by December 2027: 87%	Percentage of accepted evaluation recommendations closed as compliant within the 12-month compliance time frame.	Evaluation Office compliance tracking system. Quarterly Business Review reports.
2. Evaluations providing an Overall Project Performance rating of "satisfactory" or higher.	December 2023 baseline (PoW 2022-23 data): 74% Progress by December 2026: 76% Progress by December 2027: 78%	Project level evaluation report 'overall' performance ratings.	Biennial Evaluation Synthesis Report.
[Executive Direction and Management] Outcome 4: UNEP has strengthened effectiveness of implementation of the United Nations 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>
1. 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.	December 2025 baseline: 78% Progress by December 2026: 83% Progress by December 2027: 89%	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.	Primary Source: UNEP's annual self-assessment submitted to and validated by UN Women.
2. 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 (UNDOS) and the Convention on the Rights of Persons with Disabilities (CRPD).	Gender Equality: December 2025 baseline: 90% (Gender Marker 2a) Progress by December 2026: 92% (Gender Marker 2a) Progress by December 2027: 95% (Gender Marker 2a) <u>Disability Inclusion:</u> December 2025 baseline: xx% Progress by December 2026: xx% Progress by December 2027: xx%	Percentage of UNEP programmes and policies that explicitly incorporate and operationalize the principles of: 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); Disability inclusion, in line with the UN Disability Inclusion Strategy (UNDIS) and	UNEP Gender Policy and Strategy. UNEP Environmental and Social Sustainability Framework (ESSF). UN Disability Inclusion Strategy (UNDIS). Gender and Environment Statistics: Unlocking Information for Action and Measuring the SDGs (UNEP, 2019). UNEP Data

		the Convention on the Rights of Persons with Disabilities (CRPD).	Resources Portal.
3. Integration of environmental and social safeguards into project design and implementation.	December 2025 baseline: 61% Progress by December 2026: 70 % Progress by December 2027: 85%	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.
4. Percentage of UNEP projects and programmes that integrate poverty considerations in project design and implementation.	December 2024 baseline: 10% (based on internal review of project documents) Progress by December 2026: 35% Progress by December 2027: 50%	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

32. **The programme support component comprises the Policy and Programme, and Corporate Services Divisions.** The component led by 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, 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. 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

[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>
1. Adoption and implementation of the UNEP risk management framework, including UNEP-administered MEAs.	December 2025 baseline: 6 Progress expected by December 2026: +6 Progress expected by December 2027: +6	Number of UNEP Divisions, regional offices, multilateral environmental agreement secretariats and technical groups that have been trained on risk management.	Workshops and/or tailored training for Divisions, regional offices, multilateral environmental agreement secretariats and technical groups.

2.	Implementation of BOA and OIOS audit recommendations to UNEP and UNEP-administered MEAs	December 2025 baseline: 70% Progress by December 2026: +1% Progress by December 2027: +1%	Percentage of recommendations originally targeted for implementation in the year requested for closure or implemented.	Per the BOA and OIOS audit data files and/or Statement on Internal Control KPI.
3.	Publication of validated results, progress, and risk information of active UNEP projects to ensure transparency.	December 2025 baseline: 0% Progress expected by December 2026: +75% (75%) Progress expected by 2027: +5% (80%)	Percentage of active UNEP projects in the Integrated Planning, Management and Reporting (IPMR) system that publish project performance information such as implementation progress, results and Environmental and social safeguards disclosure information on the UNEP Open Data Portal.	UNEP Open Data Portal

VI. Budget and resource mobilization

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

Overview of Resources *[Due to the anticipated impact to the budgetary figures for 2026-2027 from the strategic initiatives that are undergoing in parallel, these figures will all change.]*

34. The overall budget for 2026-2027, comprising the Environment Fund, earmarked funding, the global trust funds, programme support costs and the regular budget is \$1.113 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

35. The overall 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. We count on the continued support of member states to achieve this target.

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

37. The resources under the Environment Fund provide for xx 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

38. The overall budget for earmarked funds is \$448.4 million. The earmarked funds are distributed across the subprogrammes based on historical trends in expenditures.

39. Programme Support costs at \$44.8 million represent 10 per cent of the total projected earmarked funds.

(c) Global Trust Funds

40. The 2026-2027 biennium global trust funds budget has been set at \$378.1 million. This figure reflects updated estimates based on Global Environment Facility (GEF) and the Green Climate Fund (GCF) funding analysis of both available and expected financial support for environmental and climate-related initiatives.

(d) Regular budget

41. The provision of \$41.7 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 programme of work. 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**

42. The resource requirements for 2026-2027 by funding sources are reflected in Tables 5(a), (b) and (c).

Table 5 (a) Total financial resource requirements by funding sources for 2026-2027
(Thousands of United States dollars)

<i>Category</i>	<i>Amount</i>
A. Environment Fund	200,000
B. Earmarked funds	448,400
C. Global trust funds	378,100
D. Programme support costs	44,800
E. Regular budget	41,749
Total (A+B+C+D+E)	1,113,049

Placeholder for

Table 5 (b) Total human resource requirements by funding sources

Table 5 (c): Overall financial resource requirements by funding source and budget component for the programme of work for 2026-2027
(Thousands of United States dollars)

<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	4,630	300	-	-	486	5,415
B.1. Executive direction and management	10,545	1,300	-	-	5,872	17,717
B.2. UNSCEAR	-	-	-	-	2,258	2,258
Subtotal A+B	15,175	1,600	-	-	8,616	25,391
C. Programme of work						
1. Climate Action	20,190	200,400	153,800	3,200	3,481	381,071
2. Digital Transformations	14,918	1,400	-	-	3,232	19,550
3. Land and Nature Action	29,321	61,400	116,300	3,300	5,231	215,552
4. Environmental Law and Governance	32,664	57,100	300	3,300	6,918	100,283
5. Chemicals and Pollution Action	19,547	60,900	100,200	2,500	4,001	187,148
6. Finance and Economic Transformations	21,090	50,800	-	1,500	3,413	76,803
7. Science-Policy	22,119	10,700	-	700	4,900	38,419
Subtotal C	159,850	442,700	370,600	14,500	31,176	1,018,825
D. Fund programme reserve	8,000		-	-		8,000
Subtotal programme of work and reserve (C+D)	167,850	442,700	370,600	14,500	31,176	1,026,825
E. Programme support	16,975	4,100	7,500	30,300	1,958	60,833
Total (A+B+C+D+E)	200,000	448,400	378,100	44,800	41,749	1,113,049

* The budget is expected to change due to the currently undergoing strategic initiatives.

a. Resource Mobilization

43. **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 the same.** 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.

44. **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.

45. **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.

46. **Strengthening communication on UNEP's value proposition as a “partner of choice”.** UNEP has a strong narrative as 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 narrative on delivery of results to this effect and the increased efficiency and effectiveness of its operations in doing so.

47. **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

48. **The aims of the evaluation plan are to:** assess the relevance, effectiveness, efficiency, sustainability and impact of UNEP's Programme of Work (POW), 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 years⁵. 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 7: 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 evaluations⁶ 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.

49. **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.

50. **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.

⁵ 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).

⁶ 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.

Placeholder for

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/75/5/Add.7)

**Placeholder for
Appendix III Organization chart**