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Item 3c) of the provisional agenda

Update on the implementation of the recommendations of the 2025 report of the Joint Inspection Unit on the review of management and administration in UNEP

Joint Inspection Unit (JIU) of the United Nations System Review of Management and Administration in the United Nations Environment Programme (UNEP)

Management Status Update on the Implementation

UNEP management has continued to closely monitor the implementation of the recommendations arising from the Joint Inspection Unit (JIU) Review of Management and Administration (MAR) in the United Nations Environment Programme (JIU/REP/2025/1). Progress has been monitored through monthly implementation updates and a dedicated internal tracking mechanism. The implementation status of the formal recommendations has also been regularly updated in the JIU recommendation tracking system, in accordance with established reporting requirements.

For internal follow-up purposes, UNEP management has applied a comprehensive approach to the findings of the JIU review, tracking progress across both formal and informal recommendations through the same management monitoring mechanism. Management considers this broader approach important to ensuring a comprehensive and sustained response to the findings of the review and to strengthening organizational accountability, management practices and institutional effectiveness.

Figure 1 provides an overview of the implementation status of all recommendations, encompassing both formal and informal recommendations. Table 1 presents management's

narrative update on the status of implementation of the formal JIU recommendations, while Table 2 provides the corresponding management update on actions taken in response to the informal recommendations.

Figure 1. JIU Management and Administration Review of UNEP, Distribution of Recommendations by Implementation Status

Percentage of recommendations by status, as of 9 October 2026

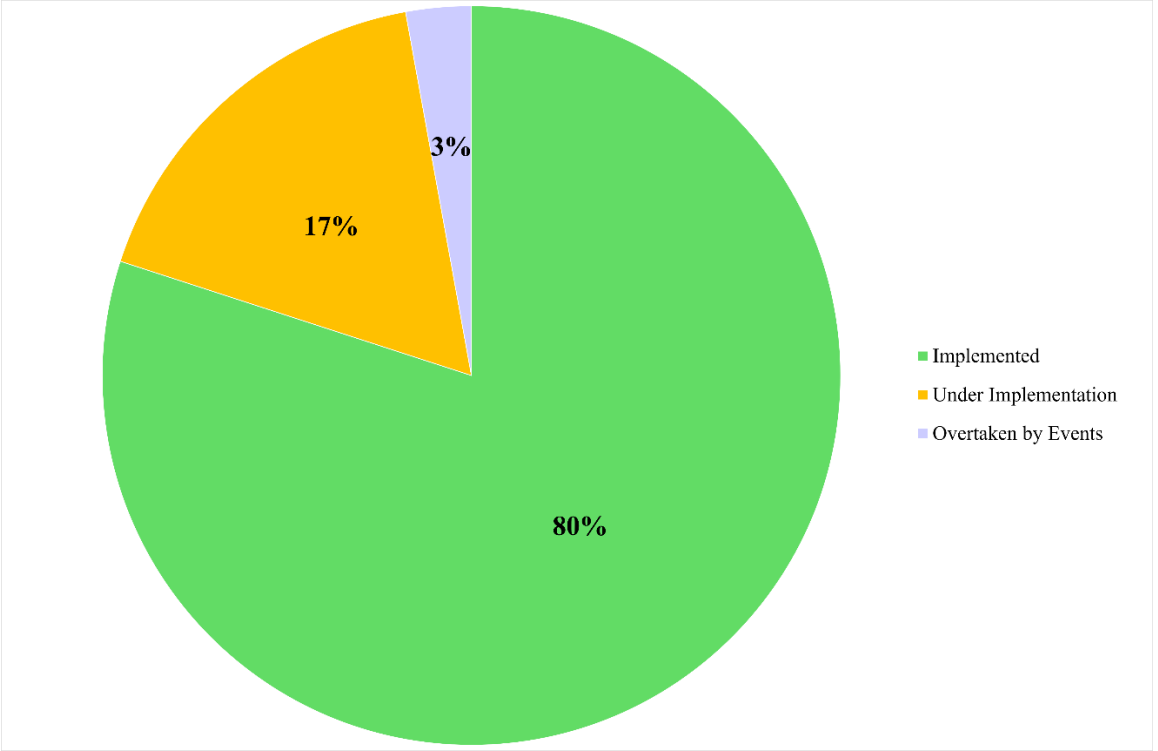


Table 1. Status Update on the Implementation of Formal Recommendations of the JIU Review of Management and Administration in the UNEP

No.	JIU Recommendation	Status Update
1	The **United Nations Environment Assembly** should, at its eighth session at the latest, clarify the mandate and role of the Committee of Permanent Representatives as its intersessional body and examine the frequency of its formal meetings, as appropriate.	*Under Implementation* The Bureau of the Committee of Permanent Representatives (CPR) considered the way forward at its meetings held on 9 and 25 June 2026. At its meeting on 25 June 2026, the Bureau agreed that the Deputy Permanent Representatives of the Bureau Member States would prepare guiding questions for consultations with the regional groups. The Bureau emphasised that the process should remain transparent, inclusive and open to the participation of all regional groups. At the request of the Bureau, the Secretariat provided Bureau members with a set of background documents to facilitate the regional consultations, comprising: (i) suggested talking points for consultations with the regional groups; (ii) information on the CPR-based review process; (iii) information on the frequency and cost implications of CPR meetings; (iv) a note on the mandate of the CPR; (v) a note illustrating how the CPR has exercised its mandate in practice; (vi) relevant decisions of the Governing Council and the United Nations Environment Assembly; and (vii) a proposed timeline for the process. The Bureau, at its meeting on 3 September 2026, (i) agreed on the guiding questions as a basis for regional consultations; (ii) agreed that the regional consultations should be undertaken using the existing meeting calendar and timelines; (iii) agreed to continue consideration of the matter at its Bureau meeting scheduled for 10 November 2026; and (iv) noted that, if required, CPR subcommittee meetings could be convened prior to the 176th quarterly meeting of the Committee to discuss the matter with the wider membership and to consider and decide on the way forward. The proposed timeline is as follows: • September 2026: Consultations within the regional groups. • 10 November 2026 - Feedback from the regional consultations to be discussed at the CPR Bureau meeting.

		• November 2026: Consideration of the matter during the meetings of the CPR Subcommittee. • 23 November 2026: Consideration of the matter at the 176th quarterly meeting of the CPR.
2	The Executive Director should conclude, by the end of 2025, the review of the UNEP Delegation of Authority Policy and Framework and update it, as appropriate, in the context of the implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support.	*Implemented* UNEP's Delegation of Authority (DOA) Framework has been revised to fully align with the Secretary-General's Bulletin on the "Delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules" (ST/SGB/2019/2). It provides for the issuance and management of delegations of authority exclusively through the United Nations Delegation of Authority Portal, maintained by the Department of Management Strategy, Policy and Compliance (DMSPC). The delegation structure has also been streamlined along established reporting lines, with the Executive Director retaining selected authorities and delegatees permitted to issue subdelegations within their respective reporting lines. The revised Framework further clarifies that delegation of authority governs decision-making on the use of resources within the applicable United Nations regulatory framework and is distinct from accountability for programme performance and delivery. In view of this distinction, no further alignment of the DOA Framework with the Policy for One UNEP Delivery for Better Collaboration and Country Support was considered necessary. Monitoring of delegated authority therefore focuses on compliance with applicable United Nations regulations, rules and established procedures. Key early processes that include co-creation between technical and regional teams are now part of the quality assurance process and also highlighted in the revised Programme Manual for UNEP.
3	The Executive Director should issue, by the end of 2025, a corporate guidance document to support the consistent implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support across the organization.	*Under Implementation* The Delivery Model Working Group was established to support the implementation of the Delivery Model Policy, in line with the Inspector's recommendation. The sequencing of the Working Group's activities was subsequently adjusted to allow its work to be informed by the outcomes of the UNEP Uplifting Regional Presence Taskforce and UN80 Initiative Regional Reset. The Taskforce issued 18 recommendations in June 2026, several of

		which are directly relevant to the implementation of the Delivery Model Policy and are currently being addressed by different offices. This approach was intended to ensure alignment between the two workstreams and to avoid developing operational guidance in advance of related organisational recommendations and duplication. The Working Group identified key areas requiring further operational guidance. As of 9 October 2026, seven guidance products had been finalised: (1) Guidance on Joint programming; (2) Guidance on Virtual Country Teams; (3) Guidance on Country Engagement Plans; (4) Guidance on project co-creation and design; (5) Recommendations on corporate funding agreements; (6) Guidance on development of briefing notes; (7) Guidance on the success metrics of the Delivery Model. The following additional guidance is under development, with expected completion by December 2026: (1) Analysis of regional presence; (2) Guidance on responding to Government/RC requests; (3) SOP on anchoring country dimensions in PCPs; (4) Guidance on Embedding project staff in region/country offices. Reflecting this adjusted sequencing, the Working Group is expected to complete its work by the end of 2026. Collectively, the guidance products are intended to provide a coherent operational framework to support the consistent and effective implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support, across the organization. Additionally processes that include monitoring and quality assurance of implementation by the regional offices with support from the Policy and Programme Division are also included and being refined in the Programme Manual and the Monitoring and Reporting Guidance.
4	The **Committee of Permanent Representatives** should request the Executive Director to present in 2026 a monitoring framework for the Policy for One UNEP Delivery for Better Collaboration and Country Support that would enable the assessment of progress against expected results.	*Under Implementation* As reflected in the management update under recommendation 3, UNEP is advancing the development of the draft Delivery Model success metrics. While implementation has taken longer than initially envisaged, UNEP remains on track to complete the related outputs by the end of 2026. UNEP will continue to be guided by the Committee of Permanent Representatives on any further direction regarding implementation. Focus on implementation and impact have also been strengthened programmatically and operationally in the Programme

		Manual, in the Monitoring and Reporting Guidance, and in the impact measurement initiative that provides institutional guidance on outcome and impact measurement. The impact measurement initiative is being piloted in 2026/27 and will be implemented after learning from the pilot for 2028/29 thus covering the period of the MTS (2026-29) and the overall One UNEP Delivery model.
5	The Executive Director should review and update, as appropriate, the current resource mobilization strategy and present it to the Committee of Permanent Representatives in 2026.	*Implemented* The Updated Resource Mobilization Strategy (RMS) has been prepared, taking into account feedback provided by the Senior Management Team (SMT) in May 2026, relevant inputs from the members of the Committee of Permanent Representatives following the Secretariat briefing to delegations on 11 June 2026, and relevant audit findings referenced in the Strategy. As the RMS is intended to remain an internal, high-level strategic document setting UNEP's overall direction for securing adequate, predictable and diversified resources in support of the Medium-Term Strategy (MTS) 2026–2029 and the related Programmes of Work (PoWs), its operationalisation will be set out separately through a biennial implementation plan. The Corporate Services Division (CSD), in consultation with the Policy and Programme Division (PPD), is preparing the implementation plan, which will define specific actions, timelines, roles, responsibilities and institutional arrangements. The draft implementation plan is expected to be finalised pursuant to consultative process, by the end of December 2026, with implementation commencing in January 2027.
6	The Executive Director should designate, by the end of 2025, a Chief Risk Officer to accelerate and coordinate measures aimed at strengthening the mechanisms, tools, systems and procedures for enterprise risk management and ensure their effective implementation at all levels of the organization, including the functioning of the Enterprise Risk Management Committee.	*Implemented* On 8 July 2026, the Executive Director formally assigned the Chief Risk Officer (CRO) function to the Director of the Corporate Services Division, with the Chief of Staff designated as the alternate CRO. The CRO designation memorandum was issued in direct response to this recommendation and assigns the CRO responsibility for leading UNEP's enterprise risk management function and its secretariat, including ensuring that strategic, operational, financial and reputational risks are systematically identified, assessed and managed across the organisation. The CRO role has been established with sufficient authority to coordinate measures to strengthen UNEP's risk

		management mechanisms, tools, systems and procedures, including the effective functioning of the Enterprise Risk Management Committee and the promotion of a proactive risk management culture. Focus on risk at all levels has also been underscored in the updated Programme Manual 2026.
7	The Executive Director should approve, by the end of 2026, a comprehensive strategy to support an organization-wide approach to knowledge management and knowledge-sharing.	*Implemented* The UNEP Knowledge Management Strategy was developed through extensive consultations across the Secretariat and UNEP-administered multilateral environmental agreement secretariats and was endorsed by the UNEP Senior Management Team on 18 May 2026. The Strategy and its accompanying Implementation Plan were formally issued in August 2026, marking the commencement of implementation. Arrangements are under way to support the rollout of the Strategy and the implementation of its recommendations in accordance with the priorities and actions set out in the Implementation Plan. The learning part of this strategy has also been highlighted in the Monitoring and Reporting Policy (updated) and to ensure adaptive management in the quality assurance processes for project design and implementation which are all included in the updated Programme Manual. To promote organisation-wide ownership, uptake and accountability, the Implementation Plan will be further communicated and refined in consultation with UNEP divisions and offices and will serve as the basis for tracking progress throughout the two-year implementation period.
8	The **Committee of Permanent Representatives** should request the Evaluation Office to consider the inclusion of a higher number of strategic or corporate evaluations in its annual work programme and to report back on their findings and conclusions.	*Under Implementation* The Evaluation Office has increased the rate at which it carries subprogramme level (i.e. strategic) evaluations from every 8 to every 6 years. The findings and conclusions from these evaluations have been regularly presented to the CPR (Chemicals and Pollution Action in Feb 2026 and Nature Action in July 2026). The Evaluation Office is actively tracking the implementation of the management responses to all strategic and corporate evaluations, some of which have far reaching findings and conclusions. In Q4 of 2026 the Evaluation Office is launching the Science-Policy Subprogramme evaluation; a study of the communications components of

		UNEP's projects and a review of the Programme Coordination Projects (PCPs), which were implemented during the 2022-25 MTS.

Table 2. Status Update on the Implementation of Informal Recommendations of the JIU Review of Management and Administration in the UNEP

No.	Recommendation	Management Response
9	**Organizational structure** The Inspector suggests the timely finalization of a revised bulletin (revision of ST/SGB/2006/13) *(Para. 22, expanded report)*	*Overtaken by Events* The draft Secretary-General's bulletin was updated and prepared for submission to the Office of Human Resources (OHR) for formal review and promulgation. UNEP was subsequently advised that OHR had introduced a revised approach to organisational governance instruments. Following consultations with OHR and the Office of Legal Affairs, UNEP agreed to proceed in accordance with the revised approach. Under the new arrangements, separate organisational Secretary-General's bulletins will no longer be promulgated. This approach is intended to simplify the preparation and approval process, preserve managerial flexibility and avoid the issuance of instruments that are not required for legal or operational purposes. UNEP is working with OHR to adapt the document to the revised format and requirements. The updated document will be submitted once OHR formally begins receiving submissions under the new framework.
10	**Organizational structure** The Inspector encourages UNEP management to review whether the current ratio between senior management positions and staff meets the needs of the organization, considering its portfolio of activities and delivery model. *(Para. 22, expanded report)*	*Implemented* UNEP assessed its workforce composition and management structures against its programme portfolio, operational requirements and delivery model. The review, led by the Budget Steering Committee, recognised the need to align staffing structures with organisational priorities and available resources. It concluded that UNEP should progressively rebalance its staffing profile by strengthening foundational capacity, including through a greater presence of early-career professionals, while reviewing senior-level posts with limited supervisory or managerial responsibilities. In parallel, UNEP has sought to preserve and strengthen working-level professional capacity, including through the Young Talent Pipeline (YTP) Programme. In her interoffice memorandum of 17 June 2026, the Executive Director reaffirmed that the YTP Programme constitutes an institutional commitment to Member States and is of strategic importance in securing geographical and technical diversity. The memorandum also recalled that recipient

		divisions and offices are expected to create and advertise P-2 positions aligned with functions performed by YTP personnel. Through the Functional Review, the Regular Budget post review, the reduction of selected senior-level posts and measures to strengthen entry-level professional capacity, UNEP has completed the review encouraged by the Inspector and is progressively implementing measures to achieve a more sustainable balance between senior management and working-level capacity. It is also noted that no fixed staffing ratio applies across the United Nations Secretariat, as workforce requirements vary according to programme and operational needs. The recommendation is therefore implemented.
11	**Observations regarding the structure** The Inspector urges UNEP management to conclude a review of the benefits and challenges associated to the centres collaborating with the organization and to clearly distinguish the legal status under which they operate, including the dimension of reputational risks. *(Para. 26 (c) expanded report)*	*Implemented* UNEP has completed a comprehensive review of the benefits, challenges and risks associated with Centres Collaborating with UNEP, in response to the recommendation of the Joint Inspection Unit. The review examined the legal, governance, operational, financial and reputational dimensions of the current model and concluded that, while Collaborating Centres continue to provide significant value to UNEP, a clearer institutional framework was required. Accordingly, UNEP has developed a framework comprising a draft policy on Centres Collaborating with UNEP and an accompanying implementation plan. The framework clarifies the legal status of Collaborating Centres, strengthens governance and oversight arrangements and addresses related reputational risks. It will be submitted for organisation-wide consultation and subsequently implemented through a phased transition process. UNEP therefore considers the recommendation implemented.
12	**Senior Management Team** The Inspector encourages UNEP management to formalize and strengthen the process for decision-making during senior level retreats, as well as the monitoring mechanism and implementation of those decisions. *(Para. 31, expanded report)*	*Implemented* The decision-making processes of the UNEP Senior Management Team (SMT) have been formalised and further strengthened. Reports of SMT retreats present the decisions reached, while the agenda for each retreat includes an updated status of the implementation of decisions adopted at the preceding retreat. Decisions are also recorded in the central repository of SMT decisions maintained on SharePoint. In addition, the SMT secretariat is progressively migrating all related documentation, from the restricted Teams channel to a SharePoint communication

		site accessible to all UNEP personnel. The migration is expected to be completed by the third quarter of 2026.
13	**Budget Steering Committee** The Inspector thus encourages UNEP management to plan and allow more time for the preparation and presentation of budgetary requests to the Committee. *(Para. 32(b), expanded report)*	*Implemented* The budget instructions for 2026, issued on 17 October 2025, established the timelines for budget planning, submission, review and approval. They introduced an annual planning calendar that provided Directors and Heads of Offices with advance notice of key milestones and sufficient time to plan and coordinate the budget exercise within their respective Divisions and Offices. To ensure continuity and predictability in the budget cycle, the annual planning calendar will be reaffirmed at the Senior Management Team meeting on 24 August 2026 in preparation for the 2027 budget process. This demonstrates that a structured, forward-looking and predictable budget planning framework has been institutionalised across UNEP.
14	**Budget Steering Committee** The minutes of the [Budget Steering] Committee for 2023-2024 as reviewed by the Inspector included indications on recommendations for the abolishment and redeployments of staff positions funded by the Environment Fund and programme support costs for the upcoming year, but not the total number of staff posts by division/office, before and after such decision. To increase transparency, the Inspector suggests adding such information to the meeting minutes. Furthermore, in case of transfer of staff positions agreed during deliberations, the Inspector draws attention to the need of recording that the coherence between the funding source and the position after transfer has been considered. *(Para. 32(c) expanded report)*	*Implemented* While the deliberations and recommendations of the Budget Steering Committee (BSC) have historically included consideration of staffing levels by Division and Office, both before and after proposed post actions, as well as the coherence between funding sources and proposed post transfers or redeployments, this information has not been systematically captured in the approved records of BSC meetings. As the approved minutes constitute historical records, their retrospective amendment is not considered appropriate. Accordingly, the BSC has documented a new requirement and associated corrective measures under which future BSC meeting records will, as applicable, explicitly indicate the number of posts before and after the Committee's recommendations and record its consideration of the coherence between funding sources and proposed post transfers or redeployments. This measure strengthens the transparency, consistency and traceability of BSC decision-making on staffing allocations.
15	**Quarterly business review process**	*Implemented* UNEP has implemented a review of the Quarterly Business Review (QBR) indicators which is continuing. The process includes: (i) consultations to identify

	The Inspector suggests having periodical reviews of the indicators included in the Quarterly Business Review process to ensure their continuing relevance. *(Para. 40, expanded report)*	the most relevant data for project teams to monitor and oversee their portfolios; (ii) a review and benchmarking of UNEP indicators against management scorecards used by other United Nations entities; and (iii) testing of revised metrics, including S-curves and IPMR indicator ratings. Portfolio-level Red-Amber-Green (RAG) indicators remain in place and have been further disaggregated to provide greater visibility of critical bottlenecks and the actions required to address them. The QBR has also transitioned from a static PDF report to a dashboard, enhancing accessibility and enabling more effective filtering and analysis of related information and implementation challenges. The revised QBR framework is expected to be fully in place by the end of 2026.
16	**Challenges regarding the three-tiered model for support services** The Inspector was informed that, as part of the UN80 Initiative, a United Nations Secretariat-led working group was developing a proposal for a framework that reorganizes management and administrative structures into common administrative platforms meant to consolidate existing administrative capacities, with Nairobi being one of the duty stations selected for the first phase of deployment. While awaiting the outcomes of the working group, the Inspector suggests reviewing the current process architecture for each service to ensure that the information and expectations are clearly presented on both sides, which is expected to lead to an improvement of the client-user relations and ultimately of the delivery of services. *(Para. 50, expanded report)*	*Implemented* Pending the outcomes of the Common Administrative Platform under the UN80 Initiative, UNEP has undertaken a review of its internal administrative process architecture across functional workstreams. While Nairobi is not included in the initial phase of deployment, Bangkok has been selected as the first duty station, where UNEP works closely with the Economic and Social Commission for Asia and the Pacific as a key service provider. In parallel, UNEP has sought to strengthen its working arrangements with Common Administrative Platform service providers, including the United Nations Office at Nairobi. These efforts have been advanced through the Process Simplification Project, under which UNEP has: (i) reduced duplicative and low-value administrative process steps; (ii) revised the corresponding delegation of authority framework; (iii) clarified the respective roles and responsibilities of the Corporate Services Division and UNEP divisions and offices, including the identification of cases to be submitted directly to UNON and other service providers; and (iv) initiated a review of service-level agreements with UNON and other service providers across functional pillars. Accordingly, UNEP considers the actions falling within its remit under the recommendation to have been implemented.
17	**Corporate services in UNEP** The Inspector suggests an internal functional review of administrative and financial processes and the division of labour	*Implemented* Further to the outcomes of the UNEP Functional Review, in particular recommendation 38, and the discussions at the Senior Management Team retreat held in December 2025, UNEP undertook a review of its administrative and

	between the UNEP Corporate Services Division and administrative and financial units in other divisions or offices. *(Para. 53, expanded report)*	financial processes, including the division of responsibilities between the Corporate Services Division (CSD) and the administrative and financial functions across Divisions and Offices. The resulting Process Simplification Project is being implemented in phases to give effect to the findings of the review. The Project is aimed at streamlining administrative workflows by reducing or eliminating steps that do not add sufficient value, clarifying responsibilities, empowering Divisions and Offices to exercise greater operational authority, reducing delays associated with unnecessary corporate-level reviews, and strengthening accountability for administrative and financial management. In parallel, the Project is repositioning the role of CSD towards a more client-focused and enabling function, with greater emphasis on advisory support, standard-setting, guidance, post-facto review and monitoring. This is intended to strengthen corporate oversight while enabling more efficient and effective programme delivery across UNEP where programmatic design, delivery and results are mapped on to the Policy and Programme Division, with a key focus on alignment with strategy and internal policies, quality assurance for design and implementation, results and impact and ensuring a One UNEP delivery focus that is undertaken for all funding sources. This is also laid out in UNEP's revised Programme Manual 2026.
18	**Advisory Service Unit for the Multilateral Environmental Agreements** In 2024, the Deputy Executive Director issued a memorandum on strengthening support and interactions with the secretariats on management and administrative issues affecting them, which was updated in April 2025. To follow-up on that memorandum, the Inspector suggests having measures to track how that document is implemented in practice, in order to identify the outcomes of the consultation process and lessons learned. *(Para. 55, expanded report)*	*Implemented* UNEP remains committed to ensuring systematic consultation with UNEP-administered Multilateral Environmental Agreement (MEA) secretariats on corporate policies of programmatic and administrative relevance, in accordance with the Deputy Executive Director's memorandum of 2024, reissued in April 2025. Monitoring of these consultations was undertaken in October-November 2025, covering the period from April to December 2025. Inputs were collected from relevant programmatic and administrative colleagues across UNEP on consultations conducted with MEA secretariats, including feedback on outcomes and lessons learned.

		To sustain this practice and support continued engagement with MEA secretariats, the next monitoring exercise, covering the period January-June 2026, will be undertaken in July-August 2026.
19	**Unusual extension of the time frame covered by the programme of work and budget** Taking note of the interest expressed by representatives of Member States during interviews to be consulted on budgetary matters, not only at the level of the Environment Assembly but also at the level of the Committee of Permanent Representatives, the Inspector recommends caution with such an approach and avoiding it in the future, as Member States should discuss and adopt distinct programmes of work and budget documents for each biennium, properly reflecting necessary strategic and budgetary shifts at the midpoint in the implementation of midterm strategies *(Para. 57, expanded report)*	*Implemented* The JIU recommendation called for Member States to be afforded a distinct opportunity, at the level of the Committee of Permanent Representatives (CPR), to consider any extension of a Programme of Work and Budget into a subsequent biennium. The extension of the 2022–2023 Programme of Work and Budget into the 2024–2025 biennium was an exceptional, one-off measure adopted in the context of the disruptions arising from the COVID-19 pandemic. UNEP has since reverted to the regular biennial planning cycle. The Programme of Work and Budget for 2026–2027 was developed as a new and stand-alone document through a structured process of consultation with Member States, including consideration at CPR quarterly and subcommittee meetings, and was subsequently approved by the United Nations Environment Assembly. UNEP therefore considers the recommendation implemented.
20	**High financial dependency on one global funds mechanism** The Inspector suggests that UNEP management undertake an analysis to determine the most appropriate funding proportion from global funds mechanisms that would mitigate the dependency risks for the organization. *(Para. 66, expanded report)*	*Implemented* UNEP has addressed this recommendation through the updated Resource Mobilization Strategy (RMS), which provides the strategic framework for financing the Medium-Term Strategy (MTS) and sets out the respective roles of the different funding sources required for its implementation. The RMS recognises the importance of Global Funds as a source of programmatic financing and their contribution to expanding UNEP's delivery capacity, while also acknowledging the risks associated with excessive reliance on any single funding stream. In line with the recommendation, the RMS promotes a diversified funding portfolio and provides a framework for assessing the balance among different sources of financing, including the Environment Fund, Global Funds, earmarked contributions and other funding mechanisms. This approach enables UNEP to

		monitor and manage funding concentration and dependency risks while supporting the sustainable delivery of its mandate. UNEP recognises the challenges associated with a high degree of reliance on earmarked funding. At the same time, given the evolving international financing landscape, changing donor priorities and the varying opportunities presented by different funding mechanisms, UNEP does not consider it appropriate to establish a fixed percentage or static ratio for funding from any particular source. Instead, the organisation seeks to maintain a diversified and balanced funding portfolio that is periodically reviewed and adjusted in light of organisational priorities, funding opportunities and associated risks. The RMS therefore gives effect to the intent of the recommendation by establishing a strategic framework for assessing the composition of UNEP's funding base and determining an appropriate balance among funding sources over time, including financing derived from Global Funds. This approach is intended to mitigate dependency risks while enabling UNEP to maximise programmatic impact and support delivery of the MTS. While the Secretariat continues to strengthen efficiency, transparency and results-based resource management, achieving a more sustainable funding structure requires a collective effort. More predictable, adequate and flexible funding from Member States and partners, particularly through the Environment Fund and multi-year, softly earmarked contributions, would further strengthen UNEP's capacity to maintain core institutional functions, respond to emerging environmental priorities and deliver its Programme of Work in a balanced, efficient and effective manner.
21	**Time to revise the resource mobilization strategy** A revised [resource mobilisation] strategy should clarify roles and responsibilities to promote a more coherent and consistent approach to current and potential funding partners. In addition, to support resource mobilization efforts, the Inspector proposes the creation of an organization-wide client relations management system that would enable the organization to consolidate knowledge on funding partners, record resource mobilization	*Implemented* UNEP has established an organization-wide capability for resource mobilisation governance and donor information management through initiatives and knowledge repositories that support the aggregation, analysis and sharing of resource mobilisation and partnership information across organizational units. These capabilities provide a common institutional approach for capturing, managing and disseminating information on funding opportunities, partners and resource mobilization efforts, while strengthening coordination and collaboration among Divisions, Offices and Regional Offices. Given the dynamic nature of resource mobilization and the rapidly evolving international financing landscape,

	initiatives, and track lessons learned and other relevant information in a single repository. *(Para. 70, expanded report)*	these capabilities are continuously enhanced through an agile and iterative approach that incorporates user feedback, emerging technologies and evolving business requirements, ensuring their ongoing relevance and effectiveness. UNEP has further adopted an integrated approach to resource mobilisation governance by bringing together information from both programme and resource mobilisation functions. Ongoing efforts involve the consolidation of information relating to programme priorities, donor priorities, partnership interests, funding opportunities, resource mobilisation initiatives and institutional knowledge into a common organizational framework. This approach strengthens institutional memory, promotes information sharing and reduces fragmentation of donor and partnership intelligence across the organization. Accordingly, UNEP considers this recommendation implemented. The organization-wide capability envisaged by the recommendation has been established through existing donor information suites, knowledge-management and information-sharing initiatives. These capabilities will continue to evolve and be strengthened through UNEP's agile and adaptive approach to resource mobilization governance and digital transformation.
22	**Strategic planning framework** The present review found different approaches in the way in which UNEP management presents information on the subprogrammes, with deliverables being described in section 14 that are not part of the programme of work and budget. The Inspector recommends improving future planning documents in this regard to ensure more coherence and traceability among them. *(Para. 75, expanded report)*	*Implemented* In the first year of implementation of the new Medium-Term Strategy (MTS) and Programme of Work (PoW) and budget, UNEP has taken steps to strengthen the alignment between PoW indicators at the subprogramme level and the 21 corresponding performance measures reflected in the Proposed Programme Budget (PPB). Greater coherence between planned subprogramme impacts and outcomes and programme of work and budget are also laid out in UNEP's Monitoring and Reporting policy, the RMS and in the One Impact framework indicator framework. Part A of the PPB for 2027 was prepared in March 2026 and is expected to be considered by the General Assembly in December 2026. Of the 21 performance measures, 7 are now fully aligned with the corresponding PoW indicators. The remaining performance measures are either subsets of, or closely related to, broader PoW indicators, while a limited number do not yet have a direct equivalent in the PoW framework. The updated Monitoring and Reporting Policy also lay out the Strategic planning and operationalization cycle.

		UNEP will issue revised instructions for the preparation of the PPB for 2028 in December 2026, with a view to further strengthening this alignment.
23	**Need to clarify and expand indicators included in the biennial programme of work and budget** The Inspector recommends strengthening the UNEP performance framework by: (a) producing indicator methodologies that explain their definition and how the baseline and targets are calculated, as such elements were found to be missing in the review of the programme of work and budget documents; and (b) reflecting on the nature of these indicators to ensure that they reflect the most relevant outcomes of UNEP activities, as currently some indicators measure multiple dimensions. *(Para. 79. expanded report)*	*Implemented* To support the implementation, monitoring and reporting of the new Medium-Term Strategy (MTS) and Programme of Work (PoW) and budget, UNEP has developed a set of indicator metadata sheets as an internal management tool, providing standardised definitions, baselines and targets for all indicators. The UNEP Results Framework for the Programme of Work 2026–2027 has also been updated to incorporate verified baselines and has been officially issued in all six United Nations official languages.
24	**Need to clarify and expand indicators included in the biennial programme of work and budget** The Inspector recommends including impact indicators in medium-term strategies and planning for relevant data collection beyond project completion dates. *(Para. 79. expanded report)*	*Implemented* In the new Medium-Term Strategy (MTS) cycle for 2026–2029, UNEP has established the One Impact Framework, including indicators at the impact level. Following the adoption of the UNEP Medium-Term Strategy 2026–2029 and Programme of Work (PoW) 2026–2027 by the United Nations Environment Assembly at its seventh session, this recommendation is considered implemented.
25	**Plethora of reporting mechanisms** When reviewing the Programme Performance Report 2022–2023, the Inspector noticed that explicit reporting on qualitative indicators was missing. While such information could be inferred from the narrative, the Inspector encourages UNEP management to structure more clearly its reporting on qualitative indicators, which could contribute to the demonstration of results attained by the organization. *(Para. 82 (b), expanded report)*	*Implemented* The Programme Performance Report 2024-2025 includes the result information against narrative indicators. The Monitoring and Reporting Policy also integrate all these and relates them to UNEP's One Impact Framework as laid out in the approved MTS (2026-29) and POW (26-27).

26	**Due diligence process and termination of partnerships** The Inspector observes that it is not standard UNEP practice to terminate an unsatisfactory partnership, and that UNEP generally allows such relations to run until expiration without renewal. This may change in the future given the enhanced expectation on due diligence. The Inspector suggests centrally recording information on any terminated partnerships to reinforce the due diligence approach. *(Para. 84, expanded report)*	*Implemented* UNEP considers the recommendation implemented in view of the phased implementation of its partnership reform, which strengthens risk-based due diligence and partnership management, lifecycle monitoring of partner performance, and institutional controls for identifying and tracking implementation, compliance, integrity and fiduciary risks. As part of these measures, UNEP has established safeguards to prevent the re-engagement of partners whose agreements have been terminated due to misconduct or significant performance concerns. Since December 2025, the Corporate Services Division has implemented internal measures to record the relevant partner as "red flagged" in the UNEP Partners Portal, requiring additional due diligence before any subsequent engagement by a UNEP division, office or country office can proceed. UNEP also maintains records of terminated agreements, including the grounds for termination. Under Phase II of the partnership reform, this information will be integrated into the enhanced UNEP Partners Portal and the Integrated Planning, Management and Reporting (IPMR) system managed by the Policy and Programme Division, further strengthening organisation-wide oversight and institutional memory. Since January 2026, three partnership agreements have been terminated on grounds related to misconduct or performance concerns, demonstrating the application of the strengthened controls introduced under the reform.
27	**Private sector and philanthropy** As the new policy on partnerships supersedes several previous policies, the Inspector suggests clarifying in the announced revision of the philanthropic engagement strategy how the engagement of the organization with the private sector and its recent attention to philanthropy are articulated in the broader framework, especially as divergent views on the topics were expressed by several UNEP officials. *(Para. 86, expanded report)*	*Implemented* The updated Resource Mobilization Strategy (RMS) provides UNEP's high-level strategic direction for engagement with non-traditional funding partners, including philanthropic organisations and the private sector. It clarifies UNEP's value proposition for philanthropic partnerships and situates such engagement within UNEP's broader partnership and financing approach, including blended finance, while emphasising UNEP's normative mandate, convening role and support to Member State priorities (see section V.2, "Second, explore opportunities for funding from non-traditional funding partners", pp. 13–14). More detailed

		operational guidance will be developed through the RMS implementation plan and relevant partnership policies. These efforts are complemented by the ongoing simplification of UNEP's Partnership Policy and Procedures, with a focus on proportionate due diligence, differentiated risk management and fit-for-purpose engagement modalities for private sector and philanthropic partners. In parallel, UNEP is reviewing and aligning data on philanthropic partners and prospects with a view to establishing a realistic and actionable pipeline and supporting a more coherent institutional approach to engagement. Together, these measures are intended to strengthen coordination, consolidate outreach and ensure that engagement with philanthropic and other non-traditional funding partners is pursued consistently across UNEP's regions and strategic priorities. The work has been informed by extensive consultation with relevant internal and external stakeholders, including UNEP Regional Offices and Divisions, as well as other United Nations entities.
28	**Inter-agency collaboration** The inputs collected for the review suggest that the functions of the [Environment Management] Group are focused on data consolidation and the identification of complementary areas of intervention between United Nations system entities. Contrary to its predecessor, the Environment Coordination Board, which was placed under the Administrative Committee on Coordination, the Environment Management Group is not integrated within the CEB machinery. The terms of reference are currently under review, and the Inspector suggests examining whether adding a reporting line to the United Nations System Chief Executives Board for Coordination would benefit and facilitate the work of the Group. As Chair of the Group, the Executive Director has a key role to play in that regard. *(Para. 87, expanded report)*	*Under Implementation* As part of UN80 Initiative, the preliminary findings of Work Package 27 on Environment (WP27) suggest, among others, to "Elevate the environmental coordination function" via a stronger, more strategic EMG that is better connected to the wider UN system interagency ecosystem. The outcome of the ongoing discussions will inform, among others, the revision of the EMG Terms of Reference. The revision will require a deeper reflection with the EMG membership on the Group's future direction, role, priorities and operating model, including, as appropriate, any possible changes in its accountability system. UNEP therefore continues to advance implementation of the JIU recommendation. Its completion is now linked to, and will be informed by, the outcomes and subsequent decisions arising from the relevant UN80 processes.

29	**Joint programmes and partnerships with other United Nations entities could be further strengthened** While the 2024 partnership policy can be seen as a response to some of these observations, the Inspector encourages UNEP management to continue its reflection on a less fragmented and more strategic approach to partnering with United Nations entities. *(Para. 88, expanded report)*	*Implemented* The Medium-Term Strategy (MTS) 2026–2029 underscores the importance of strengthening UNEP's engagement and collaboration across the United Nations system. In this context, UNEP is advancing efforts to reinforce its coordination role by leveraging partnerships and joint programming, strengthening its engagement within the United Nations development system and broader inter-agency architecture, and enhancing the role of Regional Offices in collaboration with United Nations entities at the regional and country levels to address priority environmental challenges. A draft Standard Operating Procedure on Joint Programming, together with supporting case studies, has been developed based on the outcomes of the dedicated country dialogue on joint programming and regional lessons learned held in November 2025. On this basis, this component of the recommendation is considered implemented.
30	**Issues related to affiliate personnel** As the affiliate workforce represented more than 50 per cent of UNEP personnel in 2024, and since the information exists already in internal monthly dashboards, the Inspector suggests also reporting the data on affiliate personnel to the Committee of Permanent Representatives and the Environment Assembly, so as to provide Member States with a more comprehensive overview of the UNEP workforce. *(Para. 108 (c), expanded report)*	*Implemented* UNEP considers this recommendation implemented through the existing, General Assembly mandated Secretariat reporting framework on affiliate personnel. Reporting on gratis personnel, retired staff, consultants, individual contractors and United Nations Volunteers is centrally managed by the Secretary General in the report "Composition of the Secretariat: gratis personnel, retired staff, consultants, individual contractors and United Nations Volunteers" (A/79/581), issued pursuant to resolution 77/278 on human resources management. These reports, which cover successive biennial periods, already include UNEP specific data and analysis, are available to all Member States, and constitute the common channel through which all Secretariat entities report on affiliate personnel. None of the applicable General Assembly policies and resolutions governing the various affiliate personnel modalities contains requirements for entity specific reporting by programme or department on workforce composition areas (such as geography, gender or other staff type indicators) for affiliate personnel. Under the existing framework, the responsibility for reporting on affiliate personnel composition rests with the Secretary-General at Secretariat wide level, not with individual entities. It would therefore not be appropriate for UNEP, as one Secretariat entity, to establish its own separate reporting areas on affiliate

		personnel that apply only to UNEP. In this light, UNEP's position is that the centralised biennial reports issued by the Secretary General already provide Member States, including the CPR, with the comprehensive overview of UNEP's affiliate workforce envisaged by the JIU recommendation.
31	**Benchmarks on public information and communications** The Inspector notes the requests by two UNEP management committees in 2024 for strengthening the tracking tools for the use of UNEP publication and communication products and encourages UNEP management to further examine this issue. *(Para. 110, expanded report)*	*Implemented* In order to strengthen the tracking of the use and uptake of UNEP publications and communication products, the Office of Science, in collaboration with the Communication Division, procured subscriptions to two complementary analytical tools: • Altmetric provides real-time quantitative and qualitative information on how research and publications are discussed, referenced and shared online. It enables UNEP to assess the visibility, reach and engagement generated by its publications beyond traditional citation metrics. • Overton, is a searchable policy citation database covering policy documents, guidelines, publications and working papers issued by governments, intergovernmental organizations, think tanks and policy-focused civil society organizations. The platform enables UNEP to identify where its publications, research findings, policy recommendations and experts are cited or referenced in policy documents. Together, these tools strengthen UNEP's capacity to track two complementary dimensions of publication uptake – an online attention and engagement through Altmetric, and policy citation and influence through Overton. Their procurement therefore constitutes a concrete response to the recommendation to further examine and strengthen UNEP's publication-tracking tools.
32	**Capacity of the communication function** The Inspector suggests that the UNEP Evaluation Office conduct a comprehensive corporate evaluation of the communication function integrating an assessment of the efficiency, effectiveness and administrative distribution of responsibilities across UNEP organizational entities so as to ensure that the function best	*Under Implementation* Due to resource constraints, a full evaluation of UNEP's communications function has been deferred until at least 2027. In the interim, the Evaluation Office is preparing a Strategic Evaluation of the Communication Dimensions of UNEP Projects and Programmes. The evaluation was requested by the Communications Division, has dedicated funding and has been discussed with the Executive Director.

	supports the implementation of the 2022 delivery model and the overall programmatic approach of UNEP. *(Para. 112, expanded report)*	The evaluation will assess communications at the project and programme levels. It will not cover UNEP's corporate communications function or thematic communications more broadly. While this exercise does not fully implement the JIU recommendation for a comprehensive evaluation of the communications function, it responds in part to its underlying intent by generating relevant evidence and lessons. Its findings may inform future decisions regarding the scope, timing and design of a broader evaluation of the communications function.
33	**Further improvements needed in the approach to publications** The Inspector suggests that UNEP management carry out an assessment of the measures undertaken since 2024 aimed at ensuring better alignment between the publication release capacity of the organization and the number of approved publication concepts, to verify whether they produced a positive impact on the release rate without compromising the quality of the content. *(Para. 117, expanded report)*	*Implemented* UNEP has undertaken an assessment of measures to strengthen the management and timely release of approved publications. In early 2026, the Office of Science, in collaboration with the Communication Division and the Chief Digital Office, reviewed publications recorded as delayed in the Publications System and initiated follow-up with the relevant divisions and offices to verify their status and improve the accuracy of publication pipeline data. The review identified a number of operational factors affecting publication timelines and informed strengthened monitoring and follow-up arrangements. Publication focal points have been engaged to ensure that records are kept current and that potential delays are identified and addressed at an earlier stage. The results to date indicate improvement in the management of the publication pipeline. Compared with 2025, the proportion of publications recorded as delayed has declined substantially in 2026, while the majority of publications scheduled for release during the year remain on track or are progressing as planned. UNEP will continue to monitor performance and refine its publication management arrangements accordingly.
34	**Measures to enhance oversight** The Inspector stresses the importance of properly discussing in the formal meetings of the Committee the findings and conclusions of audit and evaluation reports and the management responses, especially as oversight issues are currently not discussed at the level of the Environment Assembly. In this context, the Inspector believes that consideration should be given	*Implemented* UNEP has invited the Office of Internal Oversight Services (OIOS) to present its findings and recommendations directly to the Committee of Permanent Representatives (CPR), thereby implementing the recommendation to strengthen the discussion of oversight matters in formal Committee meetings. OIOS is scheduled to provide an update during the CPR subcommittee meeting on 15

	to inviting OIOS, as an independent function, to present its findings and recommendations to the Committee, either in person or virtually. *(Para. 132, expanded report)*	October 2026 under the agenda item "Consideration of relevant evaluation reports and audits", including updates from the OIOS. In addition to the regular quarterly updates provided by UNEP on audit and oversight matters through the quarterly reports and the standing agenda item of the quarterly meeting, the participation of OIOS as an independent oversight function will enhance the Committee's ability to consider audit findings, recommendations, and related management responses directly with the auditors. This will strengthen transparency, accountability, and oversight dialogue between UNEP, OIOS, and Member States.
35	**Oversight findings and recommendations** The Inspector encourages UNEP management to continue to work towards improving the implementation rates of recommendations from external oversight bodies and to report respective acceptance rates in its annual reporting. *(Para. 133, expanded report)*	*Implemented* UNEP remains committed to strengthening the implementation of recommendations from both internal and external oversight bodies. UNEP achieved a 92% implementation rate for Office of Internal Oversight Services (OIOS) recommendations in 2025 and 100% in 2026 and attained implementation rates of 75% for Board of Auditors (BOA) recommendations in the 2024 report and 70% in the 2025 BOA report, respectively. These results exceed the UN Secretariat's key performance indicators for the implementation of audit recommendations and reflect a notable reduction in the number of outstanding recommendations. Currently, UNEP has zero open OIOS audit recommendations and 25 open BOA recommendations. While a limited number of outstanding recommendations is a normal feature of organizational oversight and continuous improvement processes, UNEP continues to prioritize their timely implementation through targeted training, systematic monitoring, continuous follow-up, and enhanced quality control. Given the sustained improvement in implementation rates and UNEP's demonstrated commitment to addressing recommendations from external oversight bodies, UNEP considers this JIU advice to be closed as implemented.