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Draft Medium-Term Strategy 2026-29 and Programme of Work and Budget for the Period 2026-2027

Discussion Document-Not for quotation or citation: The purpose of this document is to facilitate discussions during the Sixth Forum of Ministers and Environment Authorities of Asia Pacific, 26-29 August 2025. Comments are welcome and should be sent to unep-apmf@un.org.

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.

The background document, entitled "*Solutions for a healthy, prosperous and resilient people and planet: the United Nations Environment Programme Strategy for 2026–2029*" has been developed by the Secretariat to inform the Committee about the updates on the ongoing development of a medium-term strategy for the period 2026-2029 and a draft programme of work and budget for the period 2026-2027.

Following the presentation, the Committee will be invited to take note of the briefing and provide guidance as appropriate.

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

Summary

1. In decision 6/7, the United Nations Environment Assembly of the United Nations Environment Programme (UNEP) requested the Executive Director, through inclusive and regular consultations with Member States and, as appropriate, relevant major groups and stakeholders to ensure all views are accounted for, to prepare a draft programme of work and budget for 2026–2027 and a draft Medium-Term Strategy (MTS) for 2026–2029. These documents are to be presented for consideration and approval by the Environment Assembly at the seventh session, following established processes set out in paragraph 11 of Governing Council decision 27/2.

2. UNEP's vision for this MTS is a healthy, prosperous and resilient people and planet. The vision builds on the three strategic objectives of the earlier MTS: **Climate Stability** by reducing emissions and enhancing adaptation and resilience; **Living in Harmony with Nature and Achieving Land Degradation Neutrality** by halting and reversing biodiversity loss and ecosystem degradation, maintaining ecosystem functions and services, and reducing desertification, land degradation and drought; and **A Pollution-Free Planet** by preventing, reducing and controlling exposures to harmful chemicals, waste and pollution. Achieving these strategic objectives will require *inter alia* a transformation of global economies, and a move towards more sustainable and equitable growth and development.

3. The MTS highlights the mission of UNEP as the leading global authority on the environment that has both a universal normative role and a role to support countries as they seek to implement country-level solutions to the multiple environmental crises threatening people and planet. UNEP prioritizes solutions that are trans-disciplinary and that deliver multiple benefits for countries. The MTS is aligned with the 2030 Agenda for Sustainable Development and supports countries in achieving long term sustainability – drawing on science, standards, technology and capacity building, while enhancing synergies with Multilateral Environmental Agreements, including those administered by UNEP.

4. The MTS focuses on key action pathways. Enhancing sustainable consumption and production patterns by incorporating circularity and increasing the use of science and data to inform country-led solutions. Promoting strengthened environmental governance, institutional capacity and accountability to meet international commitments at all levels. Advancing the development and implementation of environmental rule of law and the human right to a clean, healthy and sustainable environment. Encouraging the use of sectoral and integrated solutions that are country-relevant, country-led and sensitive to national contexts. Generating and re-directing finance to environmentally sustainable development. Promoting strengthened capacity for digital solutions and improving governance for inclusive, anticipatory and impactful use of AI for sustainable growth. All these pathways are focused on inclusive actions that incorporate the views and knowledge of governments, Indigenous Peoples, local communities, People of African Descent, children and youth, women and girls, private sector and other groups.

5. The MTS strengthens UNEP's previous strategy for 2022-2025 by aiming to accelerate implementation of the 2030 Agenda through actions that back the environmental dimension of sustainable development. The implementation of the MTS will leverage the United Nations development system, aligning with the Pact for the Future and its Annexes (A/RES/79/1), the Quadrennial Comprehensive Policy Review of operational activities for development of the United Nations System (A/RES/79/226), the Repositioning of the United Nations Development System (A/RES/72/279), UN 2.0 and the UN80 Initiative. This is expected to result in more coordinated solutions for healthy, prosperous and resilient people and planet.

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6. The Programme of Work and budget (to be added as add.1) sets out the results framework for the biennium 2026–2027 across seven subprogrammes.

7. Member States reviewed the roadmap for the preparation of the MTS and Programme of Work and budget at the eleventh meeting of the Annual Subcommittee of the Committee of Permanent Representatives on 8-12 July 2024.

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Abbreviations

CBD	Convention on Biological Diversity
GEO	Global Environment Outlook
IPBES	Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
IPCC	Intergovernmental Panel on Climate Change
IRP	International Resource Panel
LLDC	Land-locked Developing Country
LDC	Least-Developed Country
MTS	Medium-Term Strategy
Rio+20	United Nations Conference on Sustainable Development
SIDS	Small Island Developing State
MEA	Multilateral Environmental Agreement
POW	Programme of Work
UNCCD	United Nations Convention to Combat Desertification
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change

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I. Background: UNEP's environmental leadership role

1. UNEP is the leading global environmental authority that sets the global environmental agenda. Built on the edifice of science- and data-driven policy, UNEP has, since 1972, built a reputation as a trusted organization that produces guidance for understanding and responding to environmental challenges. Accordingly, UNEP is widely recognized as playing a key role in alerting the world to environmental challenges, while working with countries to support policies and actions that mitigate these challenges. UNEP's 2026-2029 Medium-Term Strategy (MTS) focuses on UNEP's normative role and on supporting regional and country action that demonstrates and promotes coherent implementation of the environmental dimension of sustainable development. [1,2]

> "We are committed to strengthening the role of the United Nations Environment Programme as the leading global environmental authority that sets the global environmental agenda, promotes the coherent implementation of the environmental dimension of sustainable development within the United Nations system and serves as an authoritative advocate for the global environment…"
>
> Source: *The Future we Want*, paragraph 88, Resolution adopted by the General Assembly on 27 July 2012.

2. Science and environmental governance are the foundations of UNEP's work. Solutions and decision-making processes supported by UNEP rely on science underpinned by quality data. UNEP will continue to provide science to inform decision-making as the world approaches the deadline for Agenda 2030. Given the urgent timeline, UNEP will accelerate collaboration with partners, catalyse systemic interventions that engage financial and economic actors and leverage the power of digital technologies.

3. UNEP supports countries to meet their environmental commitments. UNEP is committed to delivering promises made to Member States in 2012 at Rio+20 and in its outcome document, 'The Future We Want'.[3] As such, the MTS reinforces UNEP's vision for supporting countries towards achieving sustainable development. It speaks to the central role of UNEP in supporting countries to deliver their environmental goals and commitments, such as the Sustainable Development Goals, the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework, Land Degradation Neutrality commitments, the Global Framework on Chemicals and the Sendai Framework for Disaster Risk Reduction.

4. UNEP will leverage the collective UN system to deliver environmental and sustainable development goals in the Decade of Action for Sustainable Development. The MTS positions UNEP to strengthen the collective United Nations' and country responses to environmental degradation and climate change. UNEP will accelerate and implement country-relevant solutions while harnessing system-wide approaches. The MTS reinforces UNEP's commitment, efficiency and accountability, recognizing that staff are the organization's greatest asset.

5. Multistakeholder consultations informed the preparation of the 2026-2029 MTS and Programme of Work and Budget for 2026–2027. Critical to informing these documents were sessions at the 167th to 170th Meetings of the Committee of Permanent Representatives; informal dialogues with Member States; engagement with MEA Secretariats, Major Groups and Stakeholders; UNEP internal workshops; and additional consultations with strategic partners, including other UN entities.

II. Situation analysis

Challenges

6. **The environment continues to deteriorate.** Greenhouse gas emissions and associated climate instability, biodiversity loss, desertification, land degradation, drought, pollution and waste are harming planetary, human and economic health. The drivers of these crises are

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interrelated and reinforcing, disproportionately affecting the most vulnerable amid widening inequality. These environmental crises are occurring against a backdrop of rapid social and technological change, migration and conflict – triggered or aggravated by environmental challenges, geopolitical instability, misinformation and decreasing trust in institutions. However, positive developments suggest that, with the right ambition and action, the world can overcome these crises.

7. **The climate is becoming increasingly unstable.** In 2023, concentrations of methane, CO_2 and N_2O reached their highest levels in 800,000 years.[4] Global net anthropogenic greenhouse gas emissions were estimated to be 59 ± 6.6 $GtCO_2$-eq in 2019[5]. The past ten years broke records, with an average of 1.34-1.41°C above pre-industrial temperatures.[6] As the climate warms, the demand for cooling is increasing rapidly, exacerbating greenhouse gas emissions. Glaciers are in retreat, sea ice is melting faster and ocean acidification continues.[7] The frequency and intensity of extreme weather is increasing – claiming lives, damaging property and causing forced migration.[8] The estimated adaptation costs for developing countries range from US$215-387 billion per year, but finance has been slow to materialise.[9]

8. The economic cost of desertification, land degradation, drought and declines in nature and ecosystem services is on the rise. Up to 40% of the planet's land is degraded and, together with the loss of biodiversity and ecosystem services, is threatening roughly half of global GDP (US$44 trillion); an additional estimated four football fields of productive lands are lost every second. Desertification, land degradation and drought cost the global economy US$878 billion every year, affecting an estimated 213 million people, mostly in developing countries.

9. Biodiversity is declining globally at rates unprecedented in human history. Over one million out of almost eight million species face extinction. Freshwater species are being lost at a faster rate than those on land; 70-90% of coral reefs are expected to die with 1.5°C of temperature rise. Changes in land and sea use – such as deforestation, wetland conversion, and urban sprawl – are among the most significant threats, as they fragment and destroy natural habitats. Biomass harvesting in agriculture and forestry accounts for 90% of land-based biodiversity loss. Pollution from industrial, agricultural and domestic sources introduces harmful substances into ecosystems, while invasive alien species, often introduced by global trade and travel, outcompete native organisms. Additionally, climate change intensifies these pressures by altering temperature and precipitation patterns, disrupting ecosystems and accelerating species extinction. Together, these drivers form a complex web of pressures that erode Earth's rich biological diversity.

10. An estimated nine million people die each year from pollution, predominantly air pollution.[10] Nearly 90% of people living in urban areas are exposed to air pollution levels that exceed global guidelines[11]. Air pollution is one of the main environmental risk factors of non-communicable diseases[12] and air pollution-related healthcare expenses and lost productivity costs trillions of dollars globally each year.[13] Municipal solid waste, most of which is food waste, is projected to rise from 2.1 billion tonnes in 2023 to 3.8 billion tonnes in 2050[14], underscoring the urgent need for waste prevention and circularity. Electronic waste is growing five times faster than recycling efforts.[15] Poor waste disposal practices cost an estimated US$361 billion annually.[16] Antimicrobial resistance is mounting because of inappropriate use and disposal of antimicrobials – from agriculture, pharmaceuticals, manufacturing, healthcare and municipal wastewater – to the environment.[17]

11. Increasing indebtedness is imperilling developing countries' ability to take environmental action. As fiscal resources are increasingly constrained by debt, banks and markets will need to demonstrate greater willingness to take on investment risk in developing countries that are most affected by climate instability, land and water degradation, biodiversity loss and pollution.[18] Debts and the cost of debt servicing has been putting pressure on countries. In 2023, 54 developing countries allocated at least 10% of government revenue to interest payments.[19] These challenges compound the inequity within and amongst countries and can reduce the ability of countries to focus on environmental action.

12. Technological advances are straining the environment. Growing demand for energy and resources from increased electrification, energy transitions, digitalization and

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use of frontier technologies is placing pressure on the environment. The computing power required for AI is projected to increase over a million times over the next few years.[20] As metals and minerals are critical to this transformation and to the clean energy transition, rare earth element demand is expected to grow fourfold by 2040.[21]

Cause for optimism

13. Multilateral solutions are leading to positive environmental outcomes. The operationalization of the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework, SDG target 15.3[22] and the Global Framework on Chemicals provide momentum for addressing the three planetary environmental crises. The Paris Agreement temperature goal provides the framework for country ambition on emissions reductions, while the Global Goal on Adaptation target framework, currently under negotiation, will spur country ambition on adaptation. The Global Methane Pledge has seen over 150 countries join the ambition to reduce methane by 30% by 2030 from 2020 levels. The recognition of the human right to a clean, healthy and sustainable environment has empowered people to demand action to address environmental challenges. The phase-out of 99 per cent of ozone-depleting substances under the Montreal Protocol has allowed the ozone layer to slowly heal. Since the Stockholm Convention took effect, concentrations of key persistent organic pollutants have declined in the environment and in people. Member States initiatives for the UN coordinated processes, such as the UN Decade on Ecosystem Restoration, the UN Ocean Conferences and the UN Water Conferences are increasing. Negotiations on an international legally binding instrument on plastic pollution are ongoing.

14. Within the mandate of promoting "the coherent implementation of the environmental dimension of sustainable development within the UN system"[23], UNEP will continue to leverage greater coherence, coordination and efficiency across the UN system. Accordingly, UNEP builds on well-established models for inter-agency coordination and works through the Resident Coordinator system at the country level, and, at the system-wide level, through the Environment Management Group. Combining normative with vertical and implementation-oriented approaches, UNEP will promote a more coherent implementation of UN environmental action from global to local level.

15. UN inter-agency efforts, including through the One Health approach, have seen important advances. There is a growing recognition of the environmental dimensions of global health threats, including the emergence of zoonoses and antimicrobial resistance (AMR), and exposure to harmful chemicals, heavy metals and highly hazardous pesticides. There is also broader recognition of air and water pollution, climate change as a health burden, the reliance of human health on healthy ecosystems and biodiversity, and the criticality of equitable benefit-sharing from natural resources and ecosystem services. Recent developments include the Political Declaration at the 2024 UN General Assembly High Level Meeting on AMR, which highlighted the imperative of tackling this challenge from the perspective of health, agriculture and the environment.

16. Investments in low-carbon economies and natural systems that sustain humanity are growing, but need to speed up. Investment in the low-carbon energy transition worldwide grew 11% to a record US$2.1 trillion in 2024.[24] Climate finance increased by 30% from 2021 to reach $115.9 billion in 2022, with 60% of the total allocated to mitigation. Total adaptation finance rose to $32.4 billion from $10.1 billion in 2016.[25] While still inadequate, 2023 witnessed an increase in these flows.[26] Additionally, the Fund for responding to Loss and Damage, established in 2024, marked an important milestone. However, investments in nature are lagging. Over half of global GDP depends on nature, with some estimates indicating the value of ecosystem services at approximately US$125-140 trillion per year.[27] Yet investments in Nature-based Solutions are only around US$200 billion per year, while finance flows to activities that harm nature are estimated at almost US$7 trillion.[28] To address this imbalance and meet global targets on climate, nature and land, flows to Nature-based Solutions must reach US$542 billion per year by 2030 and US$737 billion by 2050.[29]

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17. **Increased interest and focus on circular approaches.** Resource use has more than doubled over the past 50 years in developed countries, driven by infrastructure development and the shift of resource-intensive industries. It is intensifying in others.[30] Circular approaches built on sustainable consumption and production have been shown to build prosperous and healthy economies while generating jobs. These approaches promote continual reduction of unnecessary single and short-lived products, and reuse, refurbishment and recycling of products and materials. This conserves resources, reduces biodiversity loss and waste, and lowers greenhouse gas emissions. Over 70 countries have already implemented circular economy policies, with tens of millions of associated new jobs predicted by 2030.[31]

18. **Technological advances are providing solutions.** Actions to enhance electrification, the energy transition, digitalization and frontier technologies are transforming economies and societies while creating jobs. Best practices that prevent further environmental degradation and support communities are emerging, such as renewable energy technologies, smart grid systems, precision agriculture, innovative product design, bioeconomy solutions, advanced waste management and digital solutions for resource efficiency.[32]

19. **The challenges and solutions are clear.** Responding to multiple crises requires integrated solutions. Political will and financial resources must be in synch to match these solutions and to customize them for country circumstances, while being system-wide, trans-disciplinary and focused on impact, equity, efficiency and accountability. UNEP acknowledges and highlights both the challenges and the solutions required, globally and nationally.

III. Lessons learned – A continuous learning journey

20. **UNEP supports direct country action through its portfolio of US$2.65 billion (as of 15 April 2025).[33]** UNEP's core mission translates science-based advice, capacity building and technology transfer into country-level action support. UNEP's policy and operational portfolios provide important lessons for the 2026-2029 MTS. Internal learning and evaluations show the need for adaptive governance, flexible implementation, timely delivery, better alignment between core and extra-budgetary programmes, and strategic and stronger partnerships. Evaluations have also shown the need for stronger results frameworks, an integrated implementation architecture and responsive country operations through strengthened and sustainable engagement with Resident Coordinators and UN Country Teams.[34]

21. **The 2026-2029 MTS is informed by these lessons**. While many recommendations are predicated on sufficient and stable financial resources, UNEP continues to become more effective, agile and operationally relevant, while continuing to deliver its global environmental norm-setting mandate and guidance to countries when requested. During this period, UNEP will specifically enhance its work through:

    a) **Strengthened accountability and operational efficiency, while ensuring financial sustainability**. UNEP's Delivery Model Policy, launched in September 2022[35], focuses on establishing clearer responsibilities between UNEP's Regional Offices and Divisions, thus enhancing accountability and performance. UNEP is committed to advancing this model to effectively respond to the evolving needs of countries. UNEP is committed to realizing strong and client-responsive operational efficiency that ensures cost savings, without compromising impact or fiduciary oversight requirements. In this context, in response to UN80, UNEP's Executive Director has led a Functional Review to streamline UNEP's procedures and structures to achieve efficiencies, including merging the Early Warning and Assessment Division with the Chief Scientist's Office to focus on data, applied science and analytics. UNEP will also continue to focus on staff well-being and learning, as well as on streamlining internal structures and processes.

    b) **Prioritizing impact and efficiency globally and nationally**. UNEP will continue to be selective in programmes and projects, focusing on areas where it has a clear mandate and comparative advantage to deliver the greatest impact and as requested by Member States. UNEP will continue to address critical environmental challenges while contributing to sustainable economic growth and reducing poverty[36], fighting

inequality[37], including gender inequality[38], and achieving the SDGs. UNEP will scale up meaningful youth engagement by supporting green job creation and actively promoting youth participation in environmental decision-making process.

c) **Deeper collaboration and coordination across the UN System as demand for UNEP's advice and services rises**. Increasing demand for UNEP's services and advice underscores UNEP's unique role in supporting the UN development system in becoming climate- and environment-responsive in strategies, programmes, operations and transitions. UNEP will endeavour to reinforce its role within the UN system, working closely with other UN entities to scale-up environmental outcomes in support of country priorities and to ensure that environment and climate considerations are integrated into development pathways. UNEP will strengthen the coordination role of the Environment Management Group to identify redundancies across UN work on environment and promote system-wide coherence and effectiveness. UNEP will further promote cross-agency cooperation – through partnerships such as UN-REDD and the Climate and Clean Air Coalition – and ensure joint delivery. Supporting MEAs will continue to be a focus so that decisions taken under MEAs are integrated into policies, programmes and processes at all levels, including Regional Environmental Fora and the High-Level Political Forum. UNEP will demonstrate leadership in implementing the UN Common Approach to Biodiversity[39], the UN Common Approach to Pollution[40] and the Strategy for Sustainability Management in the UN system 2020-2030. Furthermore, UNEP will support UN-wide coordinated environmental action at global, regional and national levels, in support of countries and in alignment with national plans, priorities and frameworks. Additionally, as part of UN Country Teams, and in collaboration with the UN Resident Coordinators system, UNEP will increase efforts to mainstream environmental outcomes into UN country level planning and programming and galvanize joint UN country-level action in support of countries' efforts to deliver environmental result.

d) **Ensuring that UNEP is agile and future-fit**. UNEP is rapidly strengthening the organization's strategic foresight capabilities to seek greater agility across the subprogrammes. By institutionalizing advanced foresight, including horizon scanning, scenario planning and early warning systems, UNEP is building a robust, organization-wide approach to anticipate, assess and proactively address emerging environmental risks and opportunities. UNEP will support partners to better anticipate and prepare for future environmental challenges. UNEP will actively leverage scientific research and technological innovations such as AI and digitalization into planning and advisory work.

IV. UNEP Vision for 2026-2029 and beyond

22. **UNEP's vision is to ensure a healthy, prosperous and resilient people and planet.** UNEP's mission is to realise this vision by supporting solutions to achieve the three strategic objectives of the MTS: Climate Stability; Living in Harmony with Nature and Achieving Land Degradation Neutrality; and A Pollution-Free Planet. UNEP will support delivery through finance, partnerships, technology and capacity building to address the underlying causes of unsustainable consumption and production that underpin the three planetary environmental crises.

23. **Key to UNEP's mandate is keeping the environment under review and supporting national and international environmental policy**.[41] By leveraging science, strengthening environmental governance, and encouraging global cooperation, UNEP aims to tackle emerging environmental challenges and support coordinated, impactful action. UNEP's three thematic subprogrammes will drive the MTS vision, while the two foundational and two enabling subprogrammes will, respectively, deliver the vision – through science, finance and economic instruments, environmental governance, and digital tools and platforms to enhance international cooperation, strengthen capacity-building and share good practices.

A. Strategic objectives for delivering solutions

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24. **UNEP will pursue the vision by developing responses and deploying solutions through three interconnected strategic objectives:**

(a) to achieve **Climate Stability** by reducing emissions and enhancing adaptation and resilience;

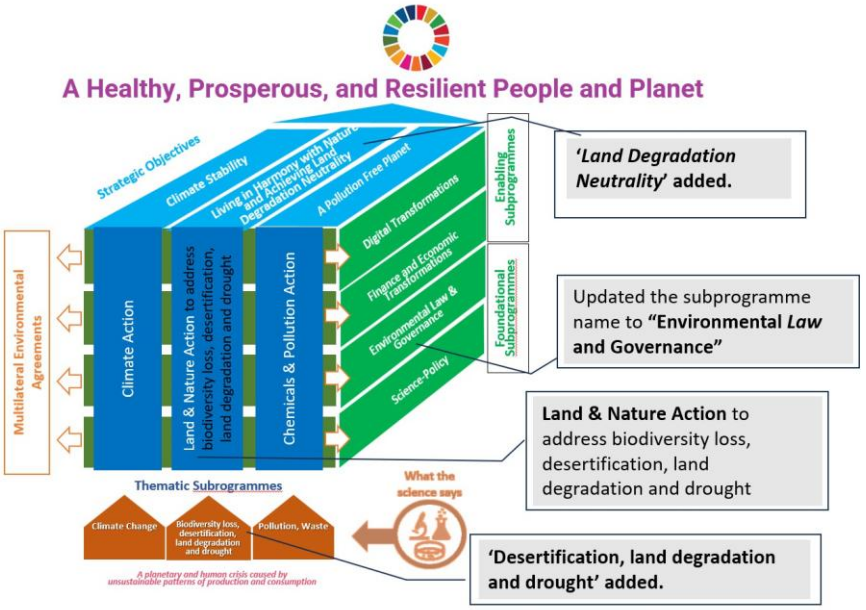
(b) to live in **Harmony with Nature and Achieve Land Degradation Neutrality** by halting and reversing biodiversity loss and ecosystem degradation; maintaining ecosystem functions and services; and reducing desertification, land degradation and drought;

(c) to achieve **A Pollution-Free Planet** by reducing pollution and enhancing environmental quality and health for people and planet.

25. **These strategic objectives will guide UNEP's subprogrammes and project portfolios; shape partnerships, direct resource mobilization; and align financial and human resource allocations, reporting and results.** Special attention will be paid to how the three objectives reinforce one another. Examples include bioeconomy, Nature-based Solutions, reduction of methane emissions, integrated environment and health policies, and circular economy approaches.

26. **Innovative solutions will be identified through working strategically with governments, Indigenous Peoples, local communities, People of African descent, children and youth, women and girls, private sector and other groups**. UNEP's partnerships with other UN agencies and MEA Secretariats will also become more intentional and targeted.

27. **UNEP's resource mobilization efforts and allocation of financial and human resources will be aligned to its subprogrammes by linking them to expected results**. Financial flows into UNEP and results will be closely monitored, with updates provided to Member States to ensure transparency.



Strategic Objective 1: Climate Stability

28. **An accelerated global response towards climate stability aligned with the Paris Agreement and the recommendations of the Global Stocktake[42] can prompt resilience and sustainable development opportunities for all**. Paying particular attention to high emitting sectors; vulnerable countries, such as those affected by disasters and conflicts[43]; LDCs; SIDS and LLDCs will be key.

29. **Under this strategic objective, UNEP seeks to 1) reduce greenhouse gas emissions, and 2) enhance resilience and adaptation to impacts of climate change.** These impacts will be achieved through partnerships and integrated approaches on science, governance, finance and sectoral solutions towards closing the mitigation and adaptation gaps. Implementation also calls for strengthening collaboration with entities such as the Global Environment Facility, the Green Climate Fund, the UNEP-hosted Climate Technology Centre and Network, MEA secretariats and UN Country Teams, linking climate action to the development agendas.

Strategic Objective 2: Living in Harmony with Nature and Achieving Land Degradation Neutrality

30. **This strategic objective aims to strengthen ecosystem stability and resilience through advancing sustainable biodiversity and land management practices, improved management of ecosystems, and ecosystem restoration**. UNEP will promote sustainable management of nature, land, water and ocean by strengthening the capacity of countries to manage sustainably and restore their ecosystems; and integration of sustainable management of biodiversity, land, water, and ocean across-sectoral decision making, promoting *a whole-of-government and whole-of-society approach*[44] to address interrelated nature conservation and development challenges. UNEP will also promote a people-oriented approach to biodiversity conservation, restoration and sustainable use, recognizing the importance of designing policies in a manner supportive of local livelihoods and poverty eradication efforts to address the needs of biodiversity-dependent communities.

31. **The two medium-term impacts of this objective are: 1) enhanced ecosystems stability, and 2) integration of sustainable management of biodiversity, land, water and ocean in cross-sectoral decision-making frameworks.** These impacts will be achieved by strengthening coherence across policy, legal and regulatory frameworks; scaling up innovative solutions; and addressing desertification, land degradation and drought as well as deforestation. Particular attention will be given to areas such as coastal zones, low-lying islands, areas prone to sand and dust storms and water stress, and disaster and conflict affected areas. These efforts will include facilitating access to financial resources and building capacity to strengthen transparency, accountability and governance systems – all to deliver on biodiversity, land, ocean and water-related multilateral commitments. Indigenous People, who are the stewards of large tracts of land and biodiversity, will be critical partners to control and guide activities in their territories.

Strategic Objective 3: A Pollution-Free Planet

32. **This strategic objective aims to reduce pollution and enhance environmental quality and health for people and planet**. Countries will be assisted in identifying and addressing major polluting sectors and sources that contribute to pollution and its impacts. Efforts will be made to inform and engage all sectors of society

33. **The medium-term impact of this strategic objective is reduced exposure of people and planet to harmful chemicals and pollution**. Key activities will include strengthening legal, policy and regulatory frameworks; improving access to science and pollution data; and promoting sustainable consumption and production, technologies and solutions that reduce risk and increase preparedness to address pollution, including in disaster and conflict situations. Coordinated action across the UN and scientific bodies will include a sound science-policy basis, capacity building, technology transfer and creating market incentives for cleaner and circular alternatives and low-pollution solutions, while strengthening capacities for sound management of chemicals and waste, pollution prevention and control, and supporting implementation and scaling up of effective action.

B. Achieving impact through complementarities and synergies: UNEP's Thematic Subprogrammes

34. **UNEP's three thematic subprogrammes will drive the MTS's vision through developing responses and solutions to achieve the interlinked strategic objectives**. The two foundational and two enabling subprogrammes will deliver the vision through science, environmental governance, finance and economic instruments, and digital tools and platforms.

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35. **All seven subprogrammes will work in an integrated, transdisciplinary fashion to deliver results**. Key principles will be to reduce poverty and inequality, to conserve and sustainably use natural resources, to uphold the right to a clean, healthy and sustainable environment, and to deliver benefits for everyone – all of which are crucial to sustainable development. Scientific data analysed and used by these subprogrammes will be gender/sex disaggregated, as relevant and possible. Emphasis will be given to solutions that deliver multiple benefits across the three planetary environmental crises while generating economic and social benefits.

i. Thematic Subprogramme: Climate Action

36. **Low-emission and resource-efficient economic activities for emissions reduction.** UNEP will support countries to take advantage of opportunities presented by low-emission, resource-efficient economic activities. UNEP will focus on high-impact sectors, identified by the latest scientific evidence, and promote solutions ranging from technologies to Nature-based Solutions to reducing material use. Emphasis will be placed on integrating proven and innovative technologies, including digital technologies, into sectoral, national and sub-national policies and decisions. In addition, UNEP will support countries to address growing cooling needs and reduce short-lived climate pollutants, such as methane and other non-CO_2 emissions. This includes the phasedown of hydrofluorocarbons (HFCs) through the Kigali Amendment to the Montreal Protocol, coupled with the promotion of energy efficiency and passive cooling solutions in buildings. Furthermore, UNEP will advise countries on scalable solutions to achieve their Nationally Determined Contributions and other commitments under the Paris Agreement. UNEP will create a conducive environment for these transitions by raising awareness and fostering societal uptake and behaviour change for low-carbon solutions across sectors and different levels of governance, including the local level, which can generate new business opportunities, new skills and jobs.

37. **Access to technology and financial resources.** UNEP will support countries' access to technology and efforts to secure finances to implement transformative sectoral solutions and initiatives. UNEP will support the leveraging of finance, including vertical funds and eliminating, phasing out and reforming harmful subsidies, to assist in the adoption of technologies and business models that support mitigation and adaptation in private and public investments and long-term planning across sectors. Leveraging the organization's diverse partnerships and multi-stakeholder platforms, UNEP will accelerate advising on public policies, fiscal incentives and consumer and product information tools that underpin the macroeconomic case for climate action.

38. **Adaptation support using Nature-based Solutions and innovative technologies to promote resilience.** With climate impacts intensifying, UNEP's work on adaptation and resilience will aim at (i) future proofing development choices and investments, particularly in urban settings and for critically vulnerable socio-economic sectors and countries; (ii) upscaling the deployment of Nature-based Solutions and ecosystem-based approaches in a way that is financially viable; and (iii) enabling access to finance, supporting the deployment of financial instruments and mechanisms and engaging with financial institutions to safeguard socio-economic fabrics and ecosystem functions in the long run. Adaptation solutions to extreme heat, sea-level rise, glacier melt, floods and droughts will be tested, deployed and scaled up.

39. **A range of instruments will be deployed to enable decisions and policies that entail trade-offs and win-wins.** Initiatives that combine knowledge and scientific products, and advisory and policy expertise for joint mitigation and adaptation outcomes will be taken forward. Sustainable cooling, improved waste management and ecosystem restoration will be focused on. Regional, transboundary and multi-country initiatives will combine forces with the private sector to safeguard the supply chains of climate vulnerable commodities. Partnerships, multilevel governance, multi-stakeholder platforms and financial instruments will be deployed to address the multi-faceted challenges and sectors required for meaningful adaptation outcomes and capacities.

40. **Measuring progress towards mitigation and adaptation and strengthening climate transparency.** Supported by the Science-Policy, Environmental Law and Governance and Digital Transformation subprogrammes, UNEP will provide science and policy practices to guide countries and non-state actors in assessing progress and evaluating the need for enhanced

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financial, technical and capacity-building support. Providing reliable, accessible, state-of-the-art information that reduces uncertainty and risk in decision-making will remain UNEP's core offer. Through the Intergovernmental Panel on Climate Change, the International Resource Panel, UNEP's flagship reports (e.g., Gap Reports), and the portfolios on transparency and early warning, UNEP will deploy the latest climate change metrics and sectoral knowledge. Remote-sensing and artificial intelligence will increasingly provide data insight for better decision-making. UNEP will also continue enhancing the monitoring and reporting capacity of countries in the implementation of the Paris Agreement. Synergies will be pursued with global and regional MEAs to facilitate digitalization, coordination and complementarity across transparency and reporting obligations.

ii. Thematic subprogramme: Land and Nature Action

41. **Enhancing the stability and resilience of ecosystems.** UNEP will focus on addressing the drivers of biodiversity loss by strengthening the management and restoration of natural and managed ecosystems in pursuit of the Kunming-Montreal Global Biodiversity Framework. UNEP will also focus on achieving Land Degradation Neutrality through measures to reduce desertification, land degradation and drought, and enhance land restoration. This includes supporting Indigenous Peoples in managing their lands and natural resources, working with local communities, promoting Nature-based Solutions for disaster risk reduction, and broad engagement at all levels. UNEP will further strengthen cooperation at all levels to improve conservation, sustainable use and restoration actions and policies. These efforts will support the implementation of the CBD, UNCCD, the Convention on Wetlands, the Regional Seas Conventions and Action Plans, the Agreement on Marine Biological Diversity of Areas Beyond National Jurisdiction and other biodiversity-related MEAs.

42. **Integration of sustainable management of biodiversity, land, water and ocean in cross-sectoral decision-making frameworks**. UNEP will address interrelated nature conservation and development challenges through systemic approaches across sectors and systems. This includes the adoption of policies that promote addressing biodiversity loss; legislation and strategies across sectors; supporting the valuation of ecosystem services and natural capital, emphasizing their return on investment and the costs of inaction; assisting countries in reflecting the full economic value of natural resource use, ensuring informed decision-making across society; and promoting integrated, cross-sectoral solutions and behaviour change initiatives that deliver multiple benefits for food security, health, economies, ecosystems and people, while minimizing potential trade-offs.

43. **Aligning public and private sector finance flows with the goals of MEAs and national and regional strategies**. This work will include engaging the financial sector and policymakers in improving financial decision-making, assessing nature-related risks and promoting transparency. By supporting catalytic finance mechanisms at global, national and subnational level, business incubation and nature-aligned practices, UNEP will help create an enabling environment for sustainable investment.

44. **Strengthening transparency, accountability and governance to deliver biodiversity, land, water and ocean related commitments**. This includes enhancing the monitoring and reporting capacity of countries and strengthening coherence to support progress towards implementation of the Kunming-Montreal Global Biodiversity Framework, the UNCCD Strategic Framework 2018–2030 and aspiration to Land Degradation Neutrality, Regional Seas Strategic Directions 2026-2029 and the Biological Diversity of Areas beyond National Jurisdiction agreement, subject to entry into force; and supporting the rights and benefits of Indigenous Peoples and local communities, children and youth, women and girls. Additionally, UNEP will enable countries to access public and private financial resources for MEA implementation.

iii. Thematic subprogramme: Chemicals and Pollution Action

45. **Scaling up circular, zero-waste and pollution-free sectors and value chains.** UNEP will work with governments, the private sector and stakeholders to support key sectors and value chains to reduce pollution. Countries will be enabled to develop tailored solutions to address key sources of pollution and move towards circularity and sustainable consumption and production approaches aimed at minimizing waste generation; reducing pollutants in air, soil

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and water, including plastic pollution; and reducing exposures to harmful chemicals across the life-cycle. These efforts will help reduce in-country and transboundary pollution and impacts on climate, land and nature, demonstrating that industry and governments can be competitive while environmental and health risks are reduced.

46. **Reducing pollution and promoting circularity in the manufacturing sector.** UNEP will support the reduction of air, water, marine and soil pollution, and other environmental footprints of products, through circularity and sustainable consumption and production approaches, green and sustainable chemistry, and safer and innovative alternatives at every stage of the life-cycle, with emphasis on the plastics, textiles, building materials and electronics value chains. This work will demonstrate the link between pollution reduction and circularity while creating jobs and added business value.

47. **Promoting a circular economy in the mining sector**. Working with governments, industry and stakeholders, including from civil society, UNEP will focus on minerals and metals to reduce pollution and environmental impacts across their life-cycle. UNEP will support policy development, provide technical guidance and foster partnerships to improve sustainability across supply chains. UNEP will tailor support to national contexts, targeted to different economies and their challenges. Promoting a circular approach in this sector will promote responsible and environmentally sound material sourcing while driving resource efficiency, job creation and investment. These efforts will contribute to implementing the recommendations of the UN Secretary-General Panel on Critical Energy Transition Minerals[45].

48. **Reducing pollution from the agri-food, transport, waste, energy, and buildings and construction sectors**. UNEP will focus on economically viable solutions to pesticides, excess nitrogen and phosphorus, methane, Nox, and black carbon, plastic pollution and pollution contributing to antimicrobial resistance, in collaboration with relevant UN agencies and organizations, through the One Health approach and engagement in the Food Systems Coordination Hub. By supporting efforts for waste reduction, particularly organic waste, and wastewater management, UNEP will also address the mitigation potential this sector represents.

49. **Strengthening access to science and data on pollution and its sources and effective management and control frameworks.** To promote effective pollution prevention and control and chemical and waste management, UNEP will support access to credible science and data. The newly established Intergovernmental Science-Policy Panel on Chemicals, Waste and Pollution – to which UNEP provides the interim secretariat – will be key to this end. This in turn will inform strong policy, legal and regulatory frameworks, and effective technologies and solutions.

50. **Supporting the UNEP-hosted Global Framework on Chemicals, MEAs and other frameworks.** UNEP will support the implementation of the Global Framework on Chemicals to enhance the sound management of chemicals and waste, and will contribute to the objectives and commitments under the Basel, Rotterdam and Stockholm Conventions, the Minamata Convention, and the Montreal Protocol and its Kigali Amendment, all of which have UNEP-hosted secretariats.[46] UNEP will also contribute to other relevant MEAs, panels and platforms – including the legally binding instrument on plastic pollution under negotiation

51. **Promoting the uptake of solutions to improve air quality and reduce source-to-sea pollution.** UNEP will strengthen capacities and support governments in their efforts to improve air quality. To this end, UNEP will leverage intergovernmental cooperation networks and interagency and multi-stakeholder and multi-sectoral alliances and partnerships, including the UNEP-convened Climate and Clean Air Coalition, with its Global Methane Pledge. UNEP will promote awareness of the economic importance of investing in air quality, considering the health, climate and economic benefits of reducing air pollution. UNEP will also support efforts to prevent and reduce soil, water and marine pollution through a source-to-sea approach, across sectors and systems. UNEP will help create enabling environments and market incentives to attract investment in low-pollution products and services, while building public awareness and consumer demand.

52. **Promoting integrated action**. Working with key partners, UNEP will promote and support integrated action to achieve environmental and health benefits, including through a One Health

approach to address risks at the environment-plant-animal-human interface. UNEP will also strengthen preparedness and response capacities to prevent and manage pollution risks as part of environmental assistance and recovery in areas affected by armed conflict and disasters, in collaboration with other United Nations entities and relevant stakeholders.

C. Supporting and informing impacts: UNEP's Foundational Subprogrammes

i. Foundational subprogramme: Science-Policy

53. **Key to UNEP's mandate is keeping the environment under review and supporting national and international environmental policy.** UNEP's Science Policy Subprogramme provides a strong foundation by keeping the environment under review and identifying emerging issues, integrating across issues and addressing solutions. The programme unites flagship panels and assessments – including GEO, IPCC, IRP, the Intergovernmental Science-Policy Panel on Chemicals, Waste and Pollution, and relevant Gap Reports. This integrated approach, facilitated by the Ad Hoc Global Assessment Dialogue, fosters cooperation and coherence across Panels, MEAs and UNEP, enhancing UNEP's mandate to keep the environment under review and support evidence-based policy.

54. **Collecting, analysing and communicating scientific data and evidence**. In fulfilling the mandate to 'keep the world environmental situation under review', UNEP will strengthen activities to collect, analyse, synthesize and communicate scientific data and insights to Member States with a renewed focus on solutions. UNEP will support Member States' capacity in the collection and use of scientific evidence from multiple disciplines towards the development of policies, decision-making and management actions to protect the environment. Tools such as horizon scanning, strategic foresight and policy-tracking will guide the implementation of the MTS.

55. **Deepening collaboration with Indigenous Peoples on environmental knowledge.** Building on lessons from the IPCC, IPBES, and the IRP, UNEP will enhance collaboration with Indigenous Peoples, local knowledge holders and citizen scientists to democratize data and knowledge. The Science-Policy subprogramme serves as a supporting framework for scientific data and its interpretation related to sectors, ecosystems and the development of integrated solutions.

56. **Development and accessibility of reliable, coherent, and harmonized information, and knowledge to support interdisciplinary assessment for policy-making.** UNEP will work to enhance communication and engagement on environmental science across diverse audiences to foster greater understanding, encourage policy and management action, and advance science diplomacy. UNEP will integrate new approaches in how science is generated, analysed, shared and communicated, ensuring it plays a proactive role in shaping action. By building robust knowledge architecture, UNEP aims to position science not only as a diagnostic tool but as a driver of policy coherence, innovation and transformative change across the global environmental agenda. Science-policy and digital services will work closely in developing interactive digital products and contributing to the implementation of the Global Environmental Data Strategy and the enhancement of the World Environment Situation Room.

ii. Foundational subprogramme: Environmental Law and Governance

57. **Effective environmental governance provides the policy, legal and institutional framework needed to realize global environmental goals and commitments**. This subprogramme supports Member States in developing and implementing effective laws and policies at all levels to achieve internationally agreed environmental commitments and goals, including those under MEAs, in a coherent manner. Similarly, via the Environment Management Group and the Sustainable UN initiative, UNEP coordinates and guides the UN system in the integration of environmental considerations at policy, strategic and programmatic levels, as well as guiding internal environmental sustainability commitments and reporting.

58. **Fifth Montevideo Programme for the Development and Periodic Review of Environmental Law.** Using the Montevideo Programme as a guide, UNEP will contribute to advancing the environmental rule of law. It will provide technical legal assistance, guidance

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materials and innovative tools to support Member States as they strengthen institutions and develop and enforce effective environmental policies and laws, taking into account relevant obligations under MEAs.

59. **The human right to a clean, healthy and sustainable environment (UN General Assembly Resolution A/RES/76/300).** UNEP will support by providing awareness, advocacy, tools and technical support, in partnership with relevant stakeholders and rightsholders

60. **Strengthening support to governing bodies and collaboration with MEA Secretariats**. UNEP hosts the secretariats of 15 MEAs, many regional inter-governmental partnerships and science-policy bodies such as IPBES and IPCC. While recognizing their independence, UNEP is in an effective position to promote effectiveness, coherence and synergies in their implementation. UNEP will provide legal advice and guidance on questions of international environmental law, procedure and the UN regulatory frameworks, and will support their implementation.

61. **Horizon scanning for emerging issues in environmental law and governance**. Within the mandate, UNEP will develop knowledge products to support Member States to understand, navigate and engage with evolving issues, catalysing experts and creating networks to provide cutting-edge legal perspectives on scientific advancements and developments in environmental law.

D. Strengthening and scaling impact: UNEP's Enabling Subprogrammes

i. Enabling subprogramme: Finance and Economic Transformations

62. **Scaling up enabling policies and action for just transitions to circular and resilient economies and societies**. Enabling the three strategic objectives of the MTS requires injecting sustainability into the heart of economic, finance, legal and regulatory frameworks. Based on national and regional priorities and circumstances, UNEP will support the unlocking of public and private finance to drive investment into high-impact sectors.

63. **Accelerating circularity and sustainable consumption and production (SCP) policies and initiatives**. UNEP will support policies and initiatives that contribute to reducing greenhouse gas and pollutant emissions and restoring ecosystem functions and services. For markets to move, the right enabling environment is critical. UNEP, through the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, will support the reorientation of demand-side drivers through supporting sustainable public procurement, consumer information, digital product information systems and sustainable lifestyles, all informed by life-cycle approaches.

64. **Catalysing private investments for SCP and circularity in high impact sectors.** The private sector is increasingly investing and lending in new and emerging areas that have a sustainability dimension and are aligned to Member States' economic and social priorities, including support to small- and medium-sized enterprises. Private sector actors, especially the banking and insurance sectors, are working with UNEP to take advantage of these opportunities and send the right market signals for this transformation. UNEP will collaborate with the broader UN system and support solutions through unlocking capital for sustainable development.

65. **Unleashing the power of the public budget and fiscal policies to leverage private sector financing and investment**. UNEP will support interested Member States to use their public budgets and expenditures to leverage private sector investments for long-term sustainability. Public finance is an essential enabler for a resilient and sustainable economy and fiscal policies and reforms can help to realign incentives, eliminating, phasing out and reforming harmful subsidies and redirect these flows to achieve sustainable transformation. UNEP will scale up efforts to support Member States with science-based knowledge, capacities and technical support for price incentives and tax reforms, among other tools. This can help to redirect and catalyse greater investments in innovative solutions.

66. **Establishing metrics to track both stocks and flows of natural and other forms of capital**. UNEP will support these new metrics to inform environmental, economic and financial decisions and guide policymaking. UNEP's work on metrics, through the International

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Resource Panel, will help to assess resource use, availability and potential value-add to promote growth in jobs and income, and inform countries about the potential impacts of climate change, biodiversity loss, desertification, land degradation and drought, and exposure to chemicals and pollution on human well-being and labour productivity.

ii. Enabling subprogramme: Digital transformations

67. **Harnessing digital innovation, data ecosystems, and emerging technologies to accelerate the delivery of climate stability, nature and land protection, and a pollution-free planet**. The ambition of this subprogramme is to empower UNEP and Member States to make data and digital infrastructure a backbone of environmental action.

68. **The World Environment Situation Room (WESR) is an interoperable, user-centric platform for accessing and analysing environmental data**. By embedding analytics that link environmental change to economic, health and social outcomes, WESR will support decision-making across all seven subprogrammes, from tracking pollution hotspots to mapping land degradation and modelling consumer information pathways. To underpin this, UNEP and partners will help to implement the Global Environmental Data Strategy to ensure data quality, interoperability and affordability, and robust governance. This will unlock better monitoring of the SDGs, enhance alignment with MEAs, and inform interventions across subprogrammes. This will also ensure UNEP's science-policy work is data-rich, that finance flows are informed by verifiable indicators, and that governance frameworks can monitor environmental compliance and impacts in near real time.

69. **Strengthening digital capacity within the Secretariat and in developing countries.** UNEP will expand the Digital Accelerator Lab as a hub for co-developing AI-powered tools and frontier tech applications that are context-appropriate, inclusive and sustainable. These innovations will support scenario planning, impact calculation, Nature-based Solutions and circular economy initiatives. This includes co-creating digital tools with governments and MEA secretariats, Indigenous Peoples, local communities, children and youth, women and girls, the private sector and other groups; and ensuring that climate action, pollution tracking, and Nature-based Solutions are accessible, locally relevant and impactful. UNEP will also seek to deliver targeted digital capacity-building to Member States, with a focus on SIDS, LDCs and LLDCs. This includes advancing digital literacy for environmental officials, supporting the integration of digital tools into national development plans, and supporting regional capabilities for cross-border environmental action.

70. **Strengthening governance and use of AI tools used for environment**. Recognizing the growing role and risks of emerging technologies, UNEP will strengthen the capacity to assess and shape the governance of AI for environment, while continuing to monitor other emerging technologies such as blockchain, 6G, quantum computing and Extended Reality. Working through multi-stakeholder platforms such as the Coalition for Digital Environmental Sustainability, UNEP will develop sustainability principles and best practices for the responsible deployment of these technologies, to enable solutions without exacerbating environmental harm.

V. Accelerating transformative change for a healthy, prosperous and resilient people and planet

71. **A clear, cohesive path to achieving the 2030 Agenda**. UNEP's last strategy before the 2030 deadline outlines a solutions pathway to achieve the aspirations of the 2030 Agenda for Sustainable Development and paragraph 88 of "The Future We Want", guided by a long-term vision of planetary sustainability for people, prosperity and peace. Drawing on lessons learned from the previous strategy and programme implementation, UNEP will serve as a catalyst and convener of action, while localizing environmental SDGs and start contributing to the process for a UN post-2030 framework for sustainable development.

72. **Support and ambition from Member States is key to UNEP's impact and influence**. Political will and full contributions to the Environment Fund are key to keeping pace with today's challenges. In 2024, 102 Member States contributed to the Environment Fund, the foundation of UNEP's work. In addition, three UNEP Planetary Funds, focused on climate, nature and pollution, are delivering tangible impacts on the ground, demonstrating the power

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of strategic investment. Additional earmarked funds and partnerships are crucial to expand UNEP's impact and influence and for countries to deliver on their environmental commitments.

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[2] The words Strategy, MTS, Medium Term Strategy are used interchangeably in the document.
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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.

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* The annex has not been formally edited.

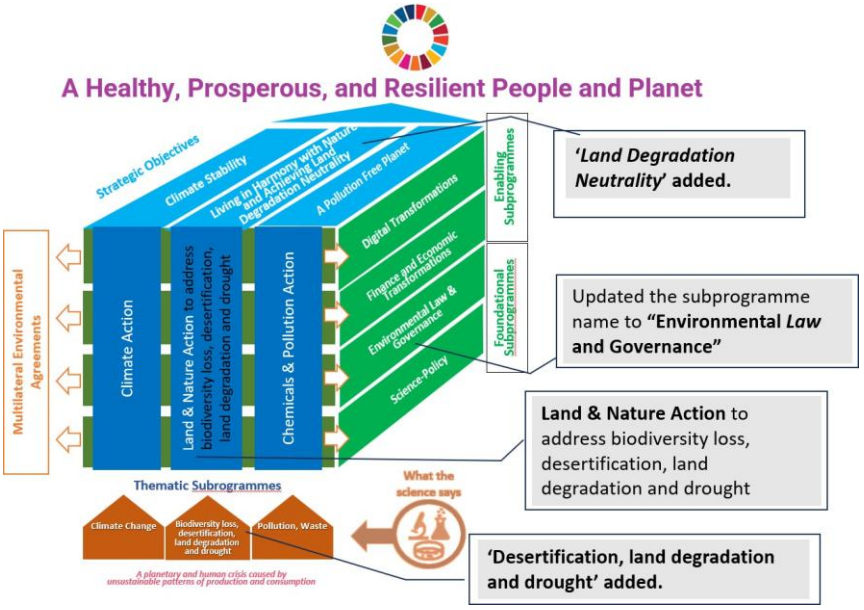
I. Introduction

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

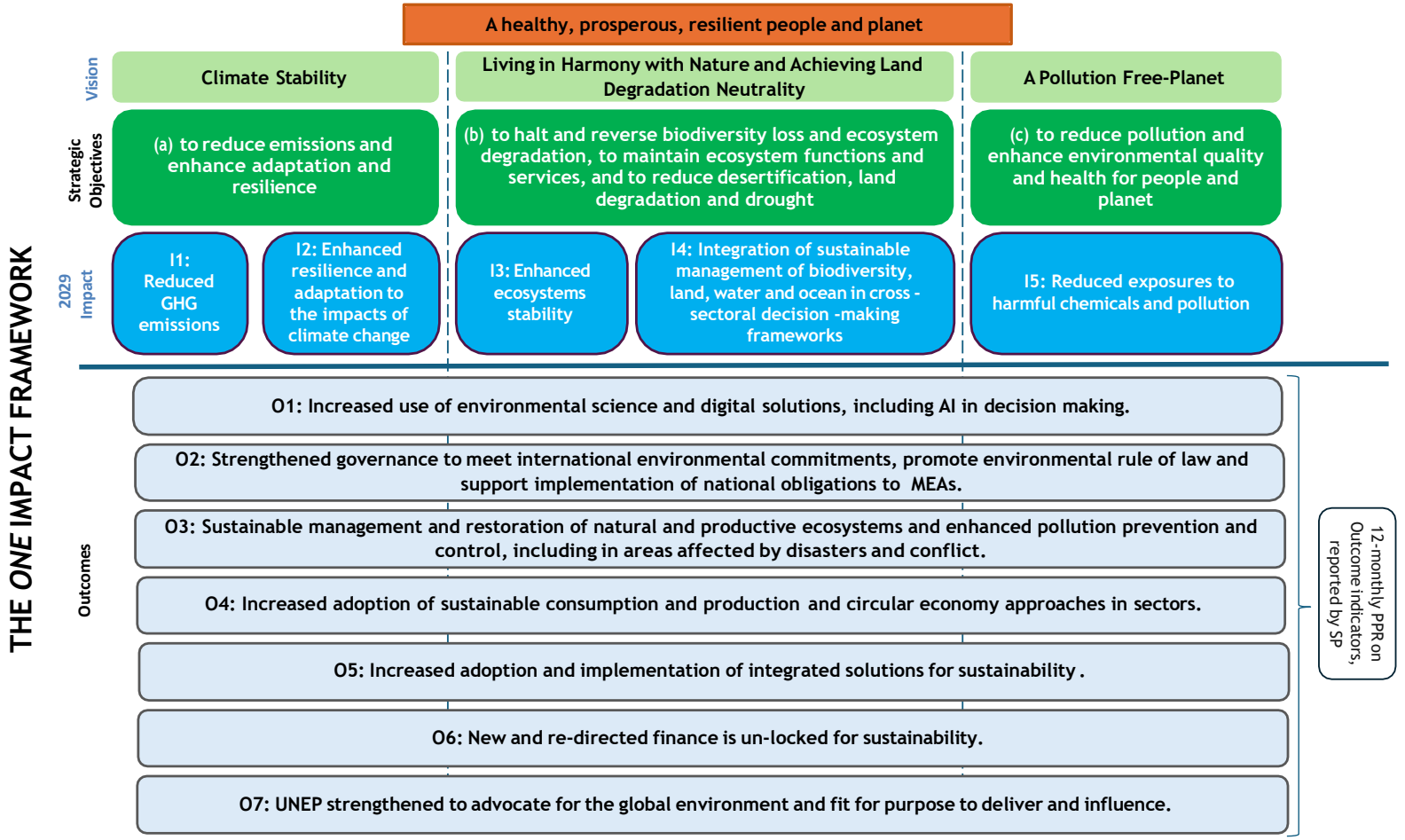


Table 1: UNEP's Results Framework 2026-2027[1]

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 CO2 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 15.11, 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	) United States dollars per year invested by countries or institutions for climate action i) 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	) 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. i) 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	) Public and private finance mobilized for investment in support of sustainable ecosystem management and/or restoration. i) 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	) December 2025 baseline: 161 Progress by December 2026: +4 Progress by December 2027: +3 i) December 2025 baseline: +45 Progress by December 2026: +45 Progress by December 2027: +50	) Number of intersectoral strategies or action plans or measures that address the environmental dimensions of antimicrobial resistance or other environment and health nexus issues. i) 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	) 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	) 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). i) 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). ii) 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	) 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. i) 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. ii) 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	) Total annual pageviews of UNEP's corporate website unep.org (as reported by Google Analytics) i) Total annual pageviews of stories posted on unep.org about UNEP's work (as reported by Google Analytics)		

		website: 2.7 million WeDocs publication respository: 955,000 Social media: 9.7 million Youtube: 17 million Media worldwide: 170,000	) Total annual downloads of UNEP publications, including executive summaries, key messages and other derivative outputs (as reported by the WeDocs publication repository)) 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) 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			
Performance indicator	*Baseline and targets*	*Unit of measure*	*Data source*
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 Nation. 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.			
Performance indicators	*Baselines and targets*[a]	*Unit of measure*	*Data source*
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.			
Performance indicators	*Baselines and targets*	*Unit of measure*	*Data source*
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 tones CO2eq (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.			
Performance indicators	*Baselines and targets*	*Unit of measure*	*Data source*
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			
Performance indicators	*Baselines and targets*	*Unit of measure*	*Data source*
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.			
Performance indicators	*Baseline and targets*	*Unit of measure*	*Data source*
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)

Category	*Amount*
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)

Category	*Environment Fund*	*Earmarked Funds*	*Global Trust Funds*	*Programme Support Costs*	*Regular Budget*	*Total Budget*
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 years[5]. 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 evaluations[6] 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