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In-person

Item 6 of the provisional agenda

**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**

Annex

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

Introduction

1. The annex to the present report sets out the Programme of Work and budget of the United Nations Environment Programme for 2026–2027 as a supplement to the Medium-Term Strategy for 2026–2029 (UNEP/EA.7/3).
2. The annexed document implements 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.
3. The budget for 2026–2027 totals US\$1,120 million, of which US\$200 million is for the Environment Fund.

Contents

I. Introduction 3

II. UNEP results framework for the Programme of Work 2026-2027 3

 A. Results for climate stability, living in harmony with nature and achieving Land Degradation Neutrality, and a pollution-free planet 3

III. Policymaking Organs..... 15

IV. Executive direction and management 16

V. Programme support..... 19

VI. Budget and resource mobilization 20

 a. Overview of Resources 20

 b. Resource Mobilization..... 21

Appendices 22

Appendix I Evaluation plan for the period 2026-2027 22

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)..... 23

To be updated in July 2025 23

Appendix III Organization chart to be updated **(As of xxx)** 2

* The annex has not been formally edited.

I. Introduction

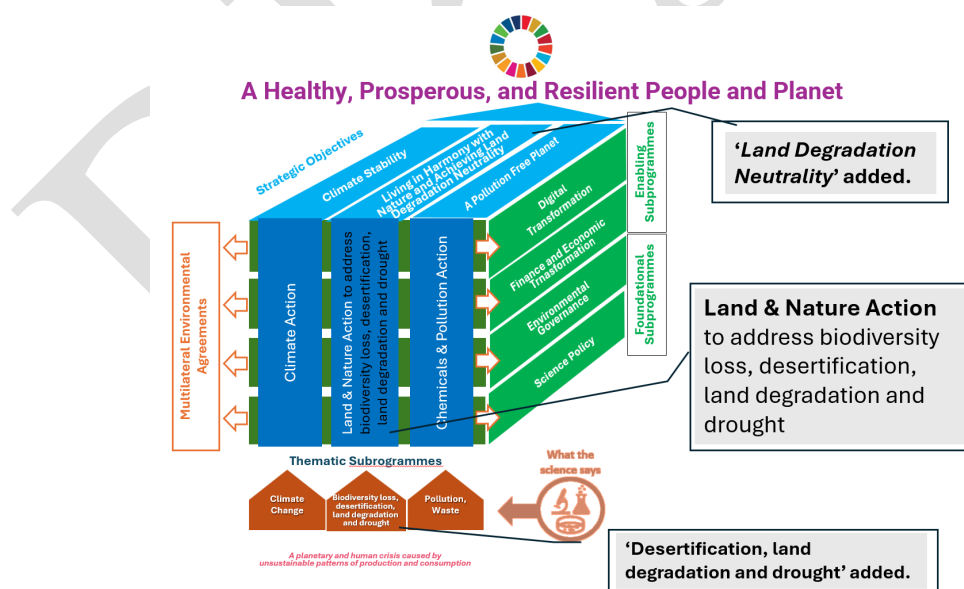
1. **This document presents the Programme of Work for the United Nations Environment Programme (UNEP) for 2026–2027, with the associated budget.** It contains the results framework with indicators in line with the Medium-Term Strategy (MTS) for 2026–2029 and the three strategic objectives of Climate Stability; Living in Harmony with Nature and Achieving Land Degradation Neutrality; and A Pollution-free Planet.
2. **The overall aim of the organization is to ensure a healthy, prosperous and resilient people and planet.** UNEP pursues this aim through inclusive, co-created solutions that employ system-wide approaches within the UN system and globally. The One Impact Framework and the Results Framework outline delivery of results through three thematic, two foundational and two enabling subprogrammes that integrate to deliver interconnected and mutually beneficial results, supporting national and international environmental policy and action.
3. **The document is organized as follows:** Section II lays out the Results Framework. Sections III to V underline how UNEP’s executive leadership, policy-setting and programme management and support will drive the organization towards greater effectiveness and impact. Section VI presents UNEP’s budget for 2026–2027, detailing resource allocations by subprogramme and funding source, as well as UNEP’s efforts to optimize resource mobilization and human resources. This is followed by three appendices: the evaluation plan for 2026–2029, audited financial statements and the organization chart.

II. UNEP results framework for the Programme of Work 2026-2027

A. Results for Climate Stability, Living in Harmony with Nature and Achieving Land Degradation Neutrality, and A Pollution-Free Planet

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 (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 and to sustain a strengthened science-policy interface. The goal is to generate evidence-based environmental assessments, 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 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 path and key outcomes to achieve strategic objectives.** 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; and
- (e) show how each indicator and the Results Framework will have a baseline, targets and be monitored yearly.

Figure 1. UNEP One Impact Framework 2026–2029

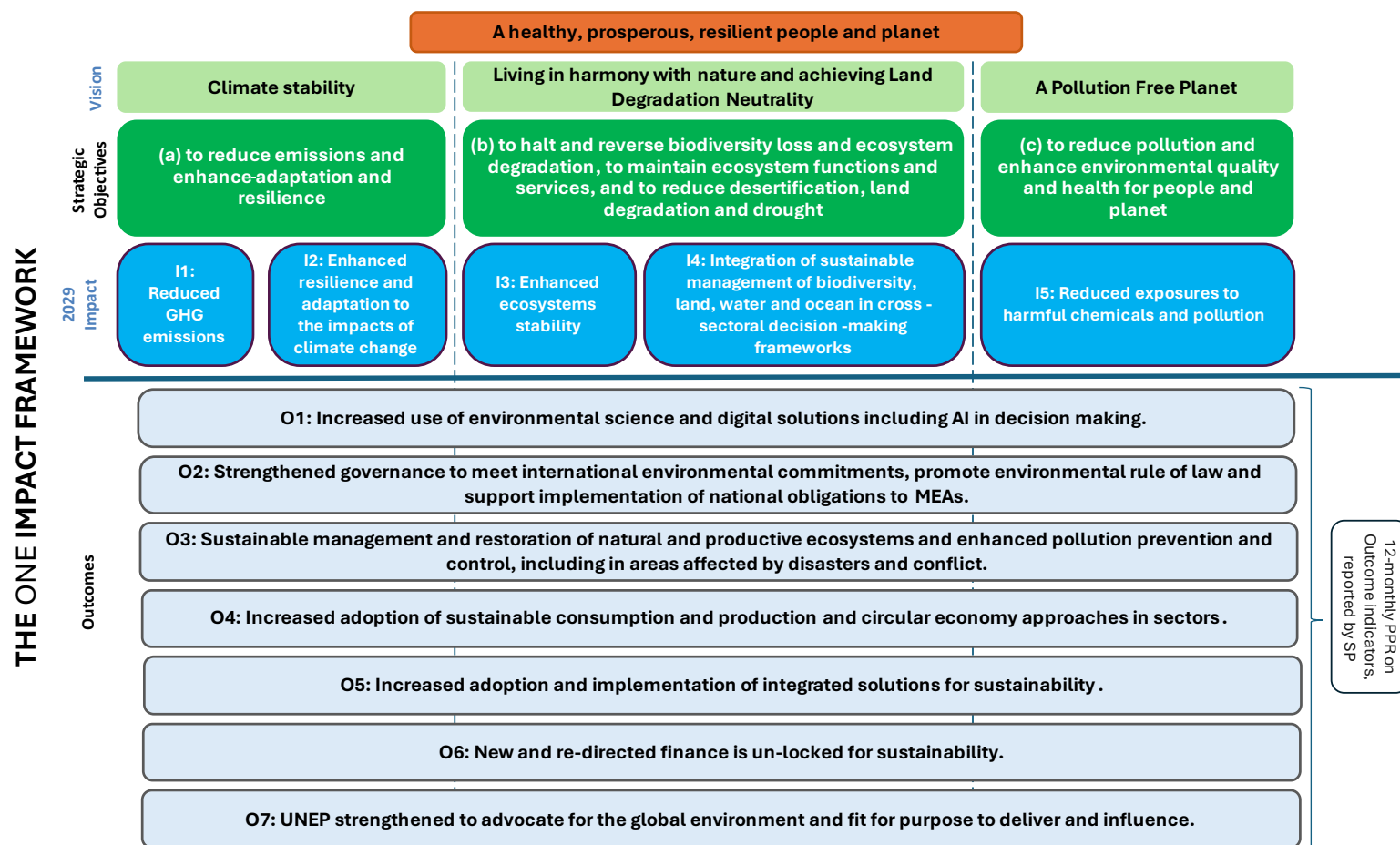


Table 1: UNEP's Results Framework 2026-2027¹

2029 Impact	Indicator(s)	Baseline and target	Unit of measure	Data source	SDG indicator
I1: Reduced GHG emissions	1. Change in sectoral emissions trends in supported countries.	December 2025 baseline: XX Progress by December 2029: XX			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: XX Progress by December 2029: XX			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: XX Progress by December 2029: XX			13.1.1, 13.1.2, 13.1.3, 13.2.1 13.b.1
I3: Enhanced ecosystems stability	1. Change in the extent of land- and seascapes under improved ecosystem management.	December 2025 baseline: XX Progress by December 2029: XX			14.2.1, 14.5.1 15.1.1, 15.3.1, 15.4.2
I4: Integration of sustainable management of biodiversity, land, water and ocean in cross-sectoral decision-making frameworks	1. Change in number of entities implementing cross-sectoral decision-making frameworks that include biodiversity, land, water and ocean considerations.	December 2025 baseline: XX Progress by December 2029: XX			3.9.1, 3.9.2
I5: Reduced exposures to harmful chemicals and pollution	1. Change in waste generation.	December 2025 baseline: XX Progress by December 2029: XX			3.9.1, 3.9.2
	2. Change in releases of pollutants to the environment.	December 2025 baseline: XX Progress by December 2029: XX			3.9.1, 3.9.2 14.1.1

¹ All indicators measure results, for projects and countries, where UNEP is supporting actions and programmes, and that occur as a result of UNEP support.

Climate Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Change in the number of progress and transparency reports produced and made available by national, subnational and private-sector actors in support of the enhanced transparency framework of the Paris Agreement, with UNEP support.	O1, O2	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			13.2.1
2. Change in the number of national, sub-national or sectoral climate change mitigation, adaptation and disaster risk reduction strategies/policies/legal frameworks adopted with UNEP support at different levels.	O3	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			13.2.1
3. Amount of public or private finance in USD mobilized for climate action attributable to UNEP's support.	O6	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Change in the number of strengthened institutional and operational frameworks, policy and legal instruments, positive incentives for the prevention of biodiversity loss, preparedness for and response to ecosystem degradation, including in disaster and conflict related contexts at the international, national and subnational levels.	O3	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			14.2.1, 14.5.1 15.1.1, 15.3.1, 15.4.2
2. Change in proportion of land that is degraded as a percentage of total land area.	O2, O3	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			15.3
3. Change in the number of adopted or implemented cross-sectoral policy instruments advancing positive outcomes for nature (international, national, subnational).	O5	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			3.9.1, 3.9.2
4. Increase in financial flows in USD towards ecosystem management.	O6	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			

Chemicals and Pollution Action thematic subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Policies (international, national and subnational) for pollution prevention and control and sound chemicals and waste management.	O2, O3	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Number of actions (policies, strategies, action plans) by the private sector to tackle harmful chemicals and implement safer alternatives and circular approaches.	O4	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			3.9.1, 3.9.2 6.3.1, 6.3.2
3. International, national and subnational policies, strategies, action plans or technical interventions advancing positive outcomes for environment and health.	O5	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			3.9.1, 3.9.2 6.3.1, 6.3.2
4. Increase in financial flows in USD towards chemicals and pollution action.	O6	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			

Science-Policy foundational subprogramme					
Indicator(s)	Primary Outcome(s)	Baselines and targets	Unit of measure	Data source	Relevant SDG indicator
1. Change in the number of countries and national, regional, and subnational authorities that have strengthened capacity to develop sound environmental data, statistics, scientific assessments and early warning systems.	O1	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Change in the number of relevant global, regional, and national forums, institutions and Governments using data, statistics and scientific assessments provided by UNEP to catalyze policymaking and action.	O1	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Change in the number of (international, national, regional and local) policy and legal instruments (e.g. policies, strategies, action plans, monitoring or budgetary frameworks) that integrate environmental objectives as a result of UNEP's support.	O2	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Change in the number of international, national, subnational policies or institutional support initiatives that contribute to strengthening environmental rule of law in line with internationally agreed environmental objectives delivered by UNEP.	O2	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Change in the number of Sustainable Consumption and Production, green and circular economy policies and other sectoral policies, standards, principles, guidelines and business models adopted by government and industries in high-impact sectors, as a result of UNEP's support.	O4	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			4.7.1 12.1.1, 12.2.1, 12.2.2, 12.7.1, 12.8.1
2. Increased finance catalyzed for climate, nature and land and pollution actions as result of UNEP support.	O6	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			13.a.1

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 supported by UNEP.	O1	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			
2. Increased 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: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			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. Increase in resources mobilized for UNEP.	O7	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			
2. Increased UNEP influence in promoting environmental sustainability because of its communication outreach (online, print and broadcast, and social media) .	O7	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			
3. Proportion of UNEP annual expenditure in Least Developed, Small Island Developing, conflict-affected countries.	O7	December 2025 baseline: XX Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX			

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 dimensions of sustainable development with 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 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 the 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: Driving global, regional and national actions on environmental issues by engaging key decision-makers and major groups and stakeholders and setting policy priorities through UNEA			
<i>Performance indicator</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
Engagement by key decision-makers and major groups and stakeholders in UNEA and preparatory processes in the regions is measured by:	Baseline UNEA-6 (2024): Member States: 156 (83 at Ministerial level) Non-Member States: 3 IGOs: 31 UN system: 33	Number of countries and organizations Number of member states	Post-meeting report and participants registry.
Member States, intergovernmental organizations and United Nations system entities participating in the Environment Assembly and regional ministerial fora.	MEAs + affiliated entities: 19 NGOs: 320 December 2024: (n/a) Progress expected by December 2025: increase by 5% Progress expected by December 2027: increase by 5%	Number of people	
Number of accredited NGOs youth, and female decision makers participating at UNEA.	Total Progress expected by December 2027 above the 2024 baseline: 10%		

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 programmes and the importance attached to using evaluation findings to improve UNEP planning, learning, implementation and performance. As an independent unit, the Evaluation Office plays a critical oversight role in evaluating the extent to which UNEP has achieved its planned results for the MTS and 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

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

management effectiveness based on recommendations from audits, internal assessments and reports of the Joint Inspection Unit. These help to steer the organization towards enhanced operational efficiency and agility. UNEP management shares and presents main audit findings and progress on implementation to the (subcommittee of) the Committee of Permanent Representatives and the Environment Assembly. As part of its commitment to equity, UNEP also measures and presents a cross-cutting gender indicator, which is applied to all UNEP programmes. This is consistent with UNEP's commitment to implementing the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women.

31. **UNEP will continue to provide leadership on the environmental dimension of sustainable development, informing and influencing global environmental policymaking through global intergovernmental processes within the United Nations, such as the General Assembly, the Economic and Social Council, the Human Rights Council and the Security Council.** As part of this commitment, UNEP's Sustainable United Nations (SUN) Facility will continue to coordinate the implementation of the Strategy for Sustainability Management in the United Nations System 2020-2030. Phase I of this is ensuring Environmental Sustainability within the United Nations. This will be ensured by, among other things, annually measuring the progress of efforts to reduce the UN system environmental footprint at the system and entity level. SUN work responds to paragraph 35 of General Assembly resolution 79/226 4, which calls on the UN development system to advance a system-wide approach to implement measures and report regularly on such efforts. Additionally, in accordance with target 12.6 of the Sustainable Development Goals, in which organizations are encouraged to integrate sustainability information into their reporting cycles and in compliance with the cross-cutting mandate set out in paragraph 19 of General Assembly resolution 72/219, UNEP is integrating environmental management practices into its operations, including sound management of waste.

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

[Executive Direction and Management] Outcome 1: Coherent delivery and integrated implementation of environmental policies and priorities is realized within the Resident Coordinator System and by United Nations entities at the country level, with particular attention to Least Developed Countries, Small Island Developing States and conflict-affected countries.			
<i>Performance indicators</i>	<i>Baselines and targets^a</i>	<i>Unit of measure</i>	<i>Data source</i>
1. Uptake of environmental policy issues or approaches in United Nations planning and programmes at the country level, with UNEP support.	December 2023 baseline: 28% Progress by December 2026: TBD (with disaggregated targets for LDCs, SIDS, and conflict-affected countries). Progress by December 2027: xx		
2. Joint UN Action that delivers on environmental priorities is galvanized by UNEP.	December 2023 baseline: 37 Progress by December 2026: xx Progress by December 2027: xx		
[Executive Direction and Management] Outcome 2: UNEP has promoted cooperation and coherence in the United Nations system in mainstreaming and delivering on the environmental dimension of the 2030 Agenda through the UN Environment Management Group and the Sustainable UN and improved the environmental sustainability of its operations.			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
1. Number of inter-agency initiatives addressing the implementation of the environmental dimension of Agenda 2030 as a result of EMG interventions.	Baseline December 2025: 0 Progress by December 2026: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX		
2. Number of UN entities' 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: XX Progress by December 2027: XX Progress by December 2028: XX Progress by December 2029: XX		

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

3. Reduction in annual greenhouse gas emissions from UNEP operations and travel by staff	December 2025 baseline: 9,755 tones CO ₂ eq (UNEP total footprint) Progress by December 2026: 1.5% Progress by December 2027: 1.5%		
[Executive Direction and Management] Outcome 3: UNEP has strengthened accountability as a results-based organization and improved its efficiency of its operations.			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
1. Compliant implementation of evaluation recommendations	December 2024 baseline: 81% Progress by December 2026: -85% Progress by December 2027: -87%		
2. Evaluations providing an Overall Project Performance rating of “satisfactory” or higher	December 2023 baseline (PoW 2022-23 data): 74% Progress by December 2027: 78%		
3. 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% Expected accumulative by December 2027: 72%		
[Executive Direction and Management] Outcome 4: UNEP has strengthened effectiveness of implementation of the United Nations principles Leave No One Behind and inclusion			
<i>Performance indicators</i>	<i>Baselines and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
1. UNEP performance in terms of meeting or exceeding the UN-System-wide Action Plan on Gender Equality and Empowerment of Women (UN-SWAP) 3.0 indicators	December 2025 baseline: 78% Progress by December 2026: 83% Progress by December 2027: 89%		
2. Proportion of UNEP programmes and policies that integrate gender, safeguards 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) Safeguards: December 2025 baseline: xx% (projects which have Stakeholder Engagement Plans) Progress by December 2026: xx% (projects which have Stakeholder Engagement Plans) Progress by December 2027: xx% (projects which have Stakeholder Engagement Plans) <u>Disability Inclusion:</u> December 2025 baseline: xx% Progress by December 2026: xx% Progress by December 2027: xx%		
3. Integration of environmental and social safeguards into project design and implementation	December 2025 baseline: 61% Progress by 2027: 85% Progress by December 2029: 90%	Percentage of relevant projects that demonstrate the integration of environmental and social safeguards.	UMOJA enterprise resource planning systems.
4. Percentage of UNEP projects and programmes that integrate poverty considerations in project design and implementation	Baseline: 10% (as of 2024, based on internal review of project documents) Progress by December 2027: 50% by 2027	Percentage of relevant projects that demonstrate the integration of environmental and social safeguards.	UMOJA enterprise resource planning 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 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 management decisions based on risk information.			
<i>Performance indicators</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
1. Extent of 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 Total Progress expected by December 2027 above the 2025 baseline: +12	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. Extent to which an established risk management framework is used as a basis for management decisions in UNEP operations, including UNEP-administered MEAs	December 2025 baseline: 25 Progress expected by December 2026: +10 Progress expected by December 2027: +10 Total Progress expected by December 2027 above the 2025 baseline: +20	Number of total (entity-level and office-level) UNEP risks that have been validated and have a Treatment and Response Plan.	Signed Risk Treatment and Response Plans.
[Programme support] Outcome 2: Policies and standards and systems are in place for quality oversight, timely delivery and management			
<i>Performance indicators</i>	<i>Baseline and targets</i>	<i>Unit of measure</i>	<i>Data source</i>
1. UNEP programme implementation is governed by up-to-date UNEP-specific norms, guidelines and standard operating procedures	December 2025 baseline: 0 Progress expected by 202: December 2026: Progress by December 2027: Total Progress expected by December 2027 above the 2025 baseline:	Number of specific norms, guidelines and standard operating procedures developed. Number of specific norms, guidelines and standard operating procedures implemented.	• UNEP Corporate Academy platform. • Multilateral Organization Performance Assessment Network assessments.
2. Programme design, delivery, monitoring and results are successfully automated to provide high-quality, real-time information, including on impact.	December 2025 baseline: Progress expected by 2027: Progress expected by December 2029: xxx	Percentage of projects that in UNEP IPMR and dashboards that are customized for UNEP. Percentage of correct entries on project design, implementation, results and quality. Detailed documents on	• UMOJA enterprise resource planning systems. • Project Review Committee, • Project design matrix. • Annual analysis of gender marker assessments. • UNEP secretariat documents.

		credible impact and outcome measurement are shared with UNEP teams and teams are trained.	
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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.

a. Overview of Resources

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 **xxx**. The change owes mainly to an effort to align the budget to the recent expenditure trends and the changing funding landscape.

35.

(a) Environment Fund

36. 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.

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

38. The resources under the Environment Fund provide for **xxx** 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.

39. Of the non-post budget envelope of **xxx** million, excluding the fund programme reserve, **xxx** per cent is allocated to the three thematic subprogrammes. These subprogrammes have traditionally attracted significant extrabudgetary funding, reflecting strong confidence of Member States and donors in the ability of UNEP to drive change in these areas. A total of **xxx** per cent is allocated to the four enabling and foundational subprogrammes, and **xxx** per cent is allocated to the policymaking organs, executive direction and management and **programme support**.

(b) Earmarked funds and programme support costs

40. The overall budget for earmarked funds at **xxx**. The earmarked funds are distributed across the subprogrammes based on historical trends in expenditures.

41. Programme Support costs at **xxx** million represent **xx** per cent of the total projected earmarked funds.

(c) Global Trust Funds

42. The 2026-2027 biennium global trust funds budget has been set at **xxx**. 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

43. The provision from the regular budget is based on the 2024-2025 appropriation approved by the General Assembly. Although the regular budget is approved on an annual basis, UNEP presents a biennial rolling budget in line with the programme of work. The actual budget depends on the impact of 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

44. The resource requirements for 2026-2027 by funding sources are reflected in Tables 5 (a), 5 (b) and 6. It is to be noted that the current version reflects an interim budget at the time of writing, with a final budget to be presented closer to UNEA.

Placeholder for

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

Placeholder for

Table 5 (b) Total human resource requirement by funding category: 2024-2025 and 2026-2027

Placeholder for

Table 6: Overall financial resource requirements by funding source, component and subprogramme for the programme of work for 2026-2027 with comparison to the approved budget for 2024-2025
(Thousands of United States dollars)

b. Resource Mobilization

45. **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), whilst new avenues for further funding will be explored, recognizing the rapidly changing global funding landscape.

46. **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.

47. **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.

48. **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.

49. **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

50. **The aims of the evaluation plan are to:** assess the relevance, effectiveness, efficiency, sustainability and impact of UNEP's Programme of Work (POW), in accordance with OECD-DAC criteria; derive and share lessons learned from the implementation of portfolio and project activities; contribute to evidence-based policy-making, programming and budgeting; support accountability and transparent reporting and enhance Member State confidence; and ensure compliance with recommendations issued by the Evaluation Office. The evaluation plan 2026-2027 proposes a combination of performance assessments:

- **Strategic Evaluations:**
 - **Biennial Evaluation Synthesis.** At the end of each biennium (i.e. in early 2026, covering the 2024-25 biennium), an evaluation synthesis report will be prepared of UNEP's performance based on evaluations and reviews. The report will be presented to the CPR and UNEA and disseminated to national Governments and UNEP staff.
 - **Evaluation of Planetary Funds Mechanism.** A formative evaluation of this newly introduced funding modality is anticipated in this POW period.
 - **Evaluations of the Subprogrammes and their Project Portfolios.** In accordance with the norm set out in ST/AI/2021/3, UNEP aims to evaluate each subprogramme every six years⁵. A subprogramme evaluation is launched through a Terms of Reference, which covers the requisites of an evaluation plan. The intended sequence of subprogramme evaluations, typically launched on an annual basis, is as follows. These dates are intended as indicative targets which do not have the status of deadlines.

Table 7: Provisional Plan of Subprogramme Evaluation Final Reports, 2026-2029

2026	2027	2028	2029
Land and Nature Action	Science-Policy	Environmental Law and Governance	Digital Transformations
Finance & Economic Transformations			

- **Project Evaluations and Thematic Portfolio Briefs:** The performance of projects that have reached operational completion will be evaluated. It is estimated that approximately⁶ 50 project evaluations 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.
1. **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.
 2. **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).

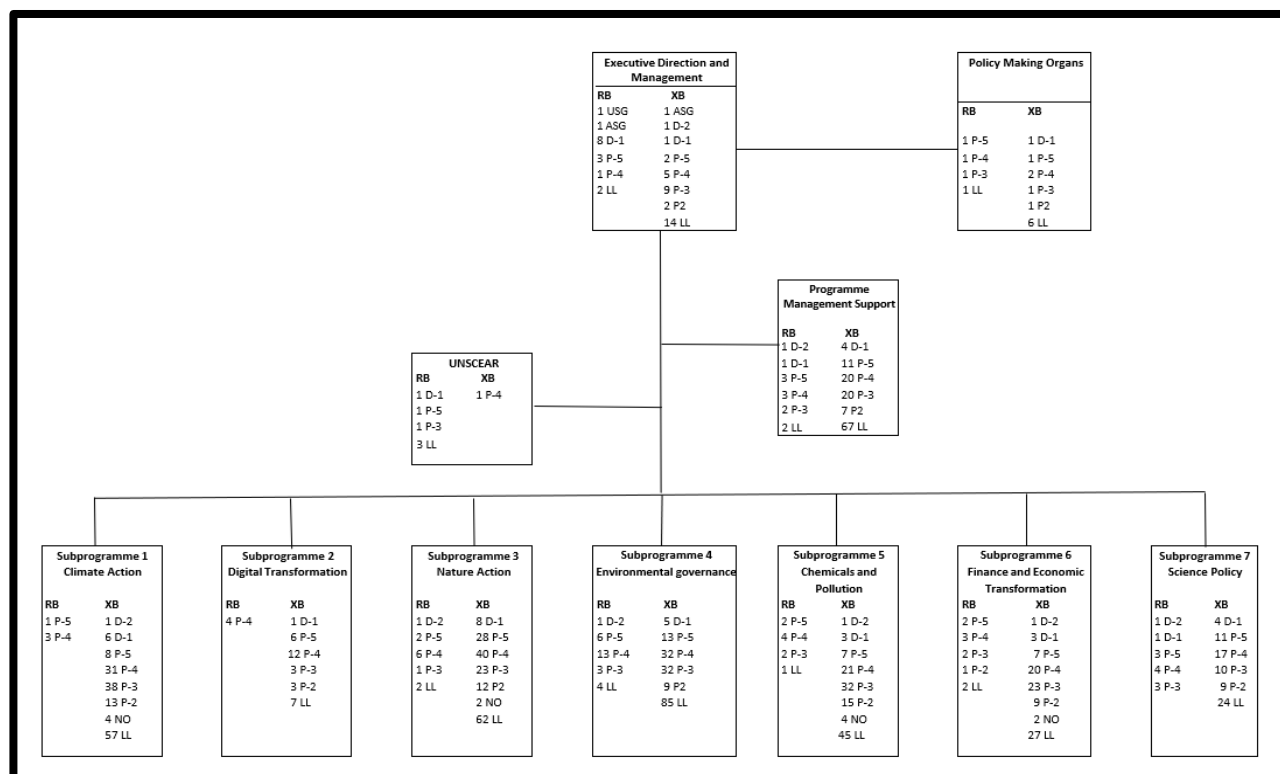
⁶ The realization of the evaluation plan is dependent on the availability of funds and staff capacity, as well as the actual completion dates of projects.

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)

To be updated in July 2025

DRAFT

Appendix III Organization chart to be updated (As of xxx)



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