

Medium-term Strategy 2022-2025

Annex I: Programme of work and Budget for 2022-2023

This programme of work and budget sets out the organization's results framework for the biennium 2022-2023.

The first section of this document articulates UNEP's results framework through a set of interventions and indicators in line with the medium-term strategy. The three theories of change run parallel with UNEP's three key strategic objectives of Climate Stability, Living in Harmony with Nature and a Pollution-Free Planet. The results framework sets out UNEP's core areas of work through three principal areas of action (outlined in the Climate Action, Nature Action and Chemicals and Pollution Action subprogrammes), underpinned by two foundational subprogrammes (Science-Policy and Environmental Governance) and facilitated by two enabling subprogrammes (Finance and Economic Transformations and Digital Transformations). These thematic, foundational and enabling subprogrammes come together interdependently and vis-à-vis the global goals encompassed in the 2030 Agenda and other internationally agreed frameworks. This programme of work showcases how UNEP's thematic subprogrammes (with contributions from the enabling and foundational subprogrammes) will drive the transformational shifts outlined in the medium-term strategy and outlines the means of measuring UNEP's direct, enabling and influencing role and a time-bound trajectory that aligns the organization with the 2030 Agenda.

Section two of this document underlines how UNEP's executive leadership, coherent policy setting and efficient programme management and support will drive the organization forward -- from the inside --towards greater focus and effectiveness of results on the outside. Building on lessons learned from UNEP's transformation process launched in 2019, these elements will be the guiding light of UNEP's efforts to deliver more impactful results.

Finally, section three presents UNEP's biennial budget for the 2022-2023 period. An overview of all UNEP's resources for the biennium is followed by more detailed data regarding the allocations per subprogramme and funding source, as well as a snapshot of UNEP's supporting efforts towards increased resource mobilization and optimal human resources practices.

Table of Contents

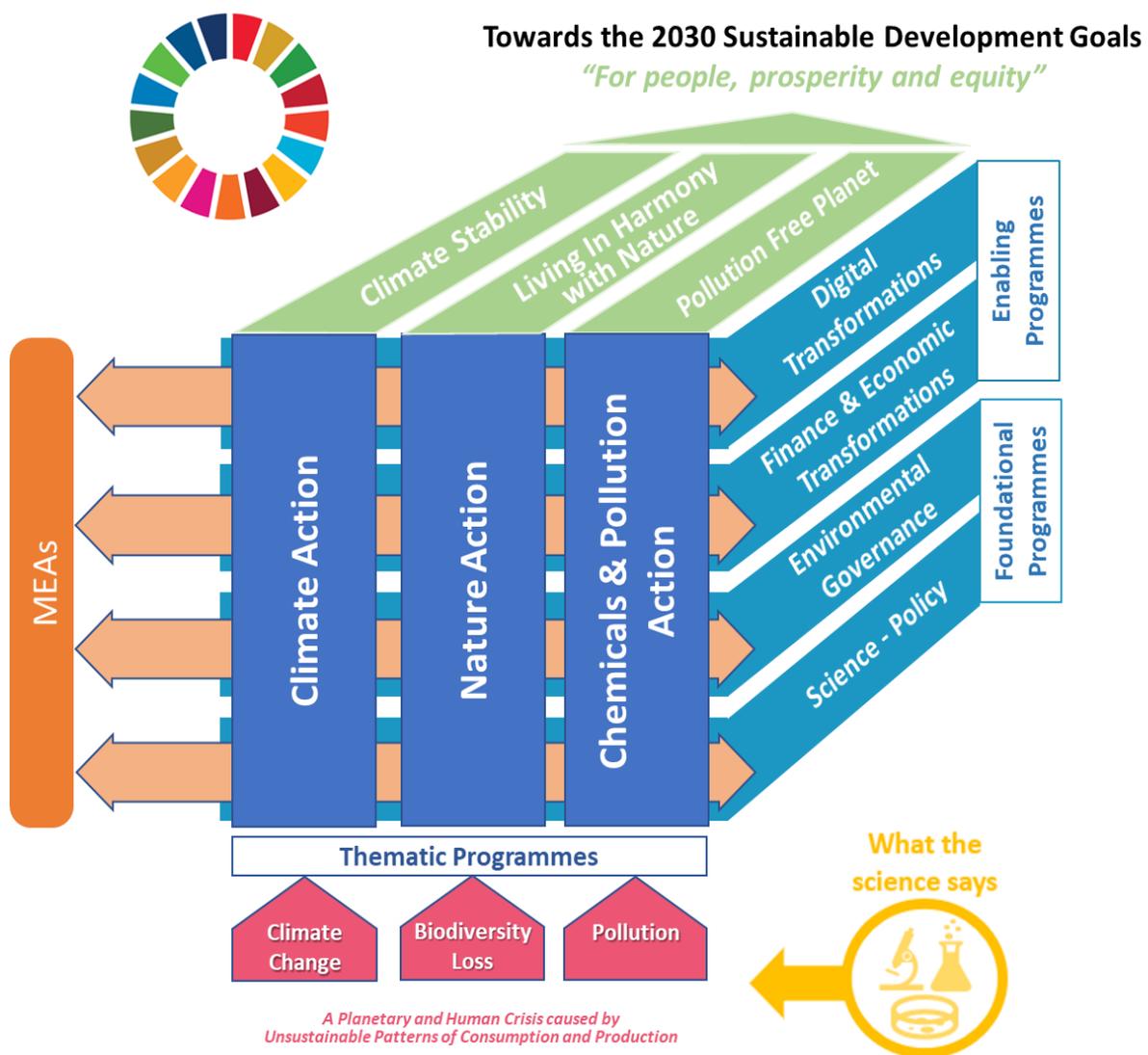
1	UNEP’s results framework for 2022-2023	2
2	... enhanced by UNEP’s executive leadership, coherent policy-setting and efficient programme management and support.....	24
3	... and supported by a focused budget	33
4	Appendices	42

1 UNEP’s results framework for 2022-2023

1.1 A set of integrated results responding to climate stability, living in harmony with nature, and a pollution-free planet

UNEP’s three strategic objectives will drive the results framework. This programme of work 2022-2023 articulates UNEP’s results framework around the three strategic objectives, set out in the medium-term strategy 2022-2025, that will contribute to UNEP’s vision for the 2030 Agenda and the Decade of Action (Figure 1). These strategic objectives are climate stability, living in harmony with nature, and a pollution-free planet.

Figure 1: UNEP’s Medium-term Strategy for 2022-2025 – on the road to 2030



This programme of work demonstrates how UNEP’s subprogrammes come together in an integrated manner to deliver interconnected and mutually benefitting results. Building on pre-existing work, with an integrated approach leveraging partnerships and cross-sectoral initiatives, such as the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns (10YFP) among

others, UNEP will accelerate and scale up transformational shifts towards sustainable patterns of consumption and production, while targeting the drivers and proposing solutions to the challenges of climate change, biodiversity loss and pollution.¹

UNEP's interventions aim to benefit from the comparative advantage of each subprogramme, to improve cost-effectiveness and raise focus towards higher, more strategic impact. Enhanced coordination and greater focus on the strategic interlinkages amongst UNEP's subprogrammes will secure greater efficiency and effectiveness, optimize resources, and improve the delivery of consistent results that can deliver against multiple outcomes related to UNEP's three thematic subprogrammes, while benefitting coherently from the supporting actions of its foundational and enabling subprogrammes.

The following theories of change map out UNEP's efforts towards the strategic objectives of Climate Stability, Living in Harmony with Nature and a Pollution-Free Planet.² Each theory of change follows an integrated approach with a causal pathway that:

- **Connects the 2025 outcomes of UNEP's thematic subprogrammes with UNEP's vision for the 2030 Agenda, the Decade of Action and beyond,** as outlined in the medium-term strategy, setting out UNEP's trajectory through intermediate outcomes for the period 2026-2029;
- **Encompasses a set of direct outcomes that show how the interventions across UNEP's thematic, foundational and enabling subprogrammes come together in an integrated manner.** Each theory of change highlights direct outcomes that are supported by one or more of the seven subprogrammes, with the foundational interventions under the leadership of the Science-Policy and Environmental Governance subprogrammes, and the enabling interventions under the leadership of the Finance and Economic Transformations and Digital Transformations subprogrammes, while the thematic interventions will be led by the Climate Action, Nature Action and Chemicals and Pollution Action subprogrammes; and
- **Outlines the assumptions, drivers and external risks that UNEP will take into account to achieve its strategic aspirations.**

¹ Including through targeting nexus areas such as: sustainable food systems, urban development, oceans and blue economy, waste, water and wastewater, sustainable energy, green jobs, poverty eradication, circular economy and resource efficiency, climate, environment and security as well as the broader poverty-environment nexus.

² Figures 2, 3 and 4 illustrate the theories of change of the thematic subprogrammes.

Figure 2: Climate Stability - Theory of change

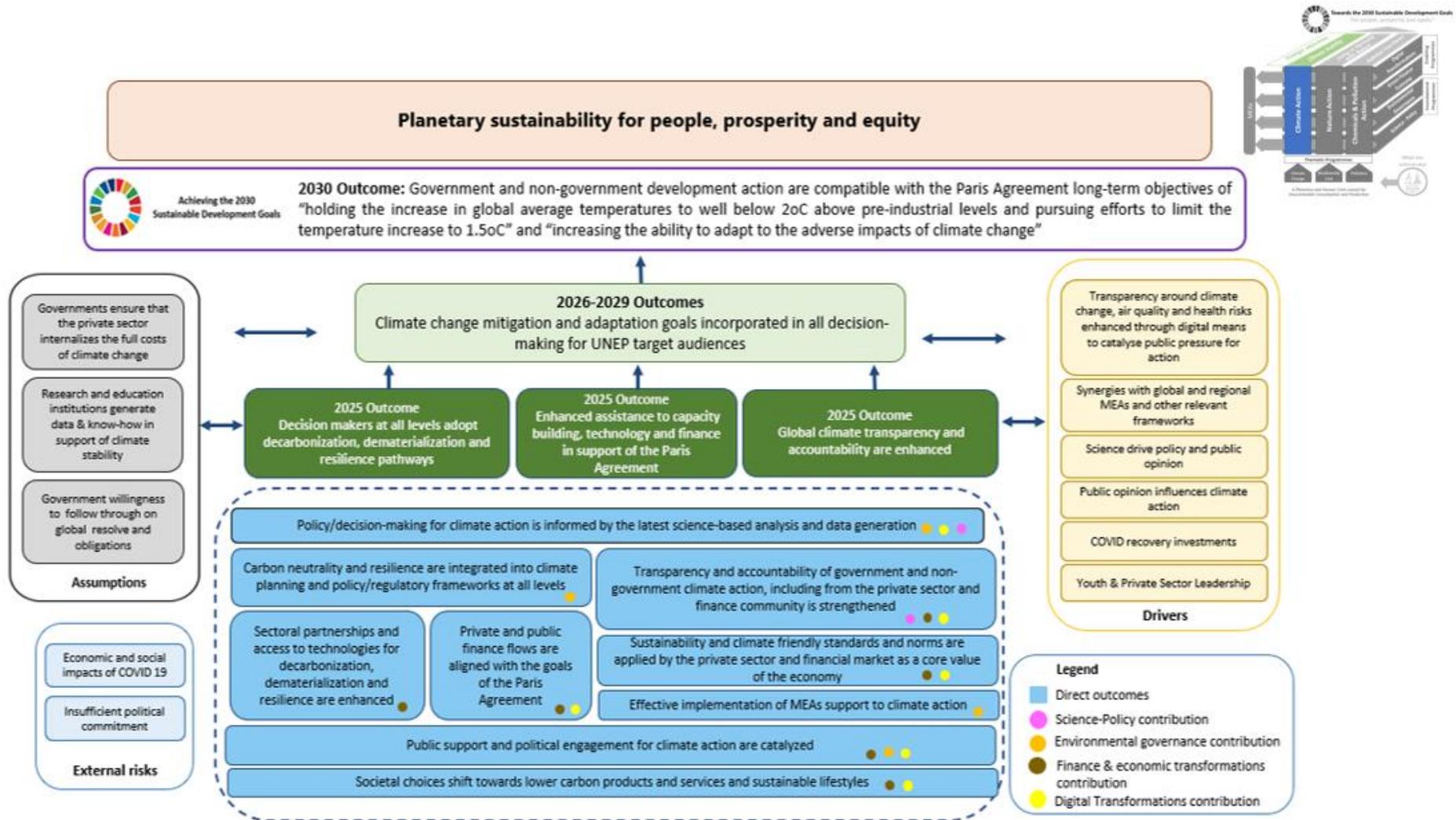


Figure 3: Living in Harmony with Nature - Theory of change

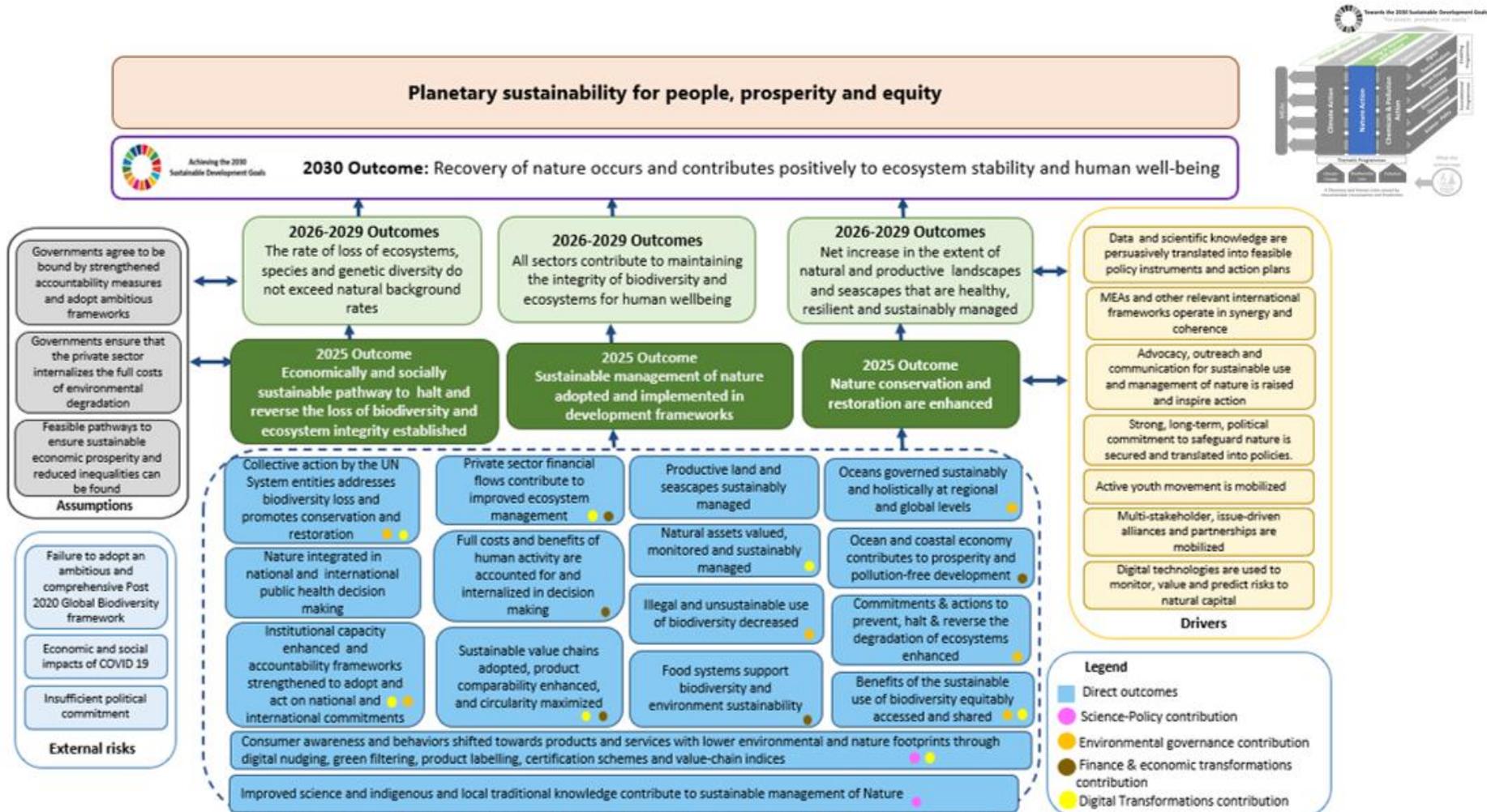
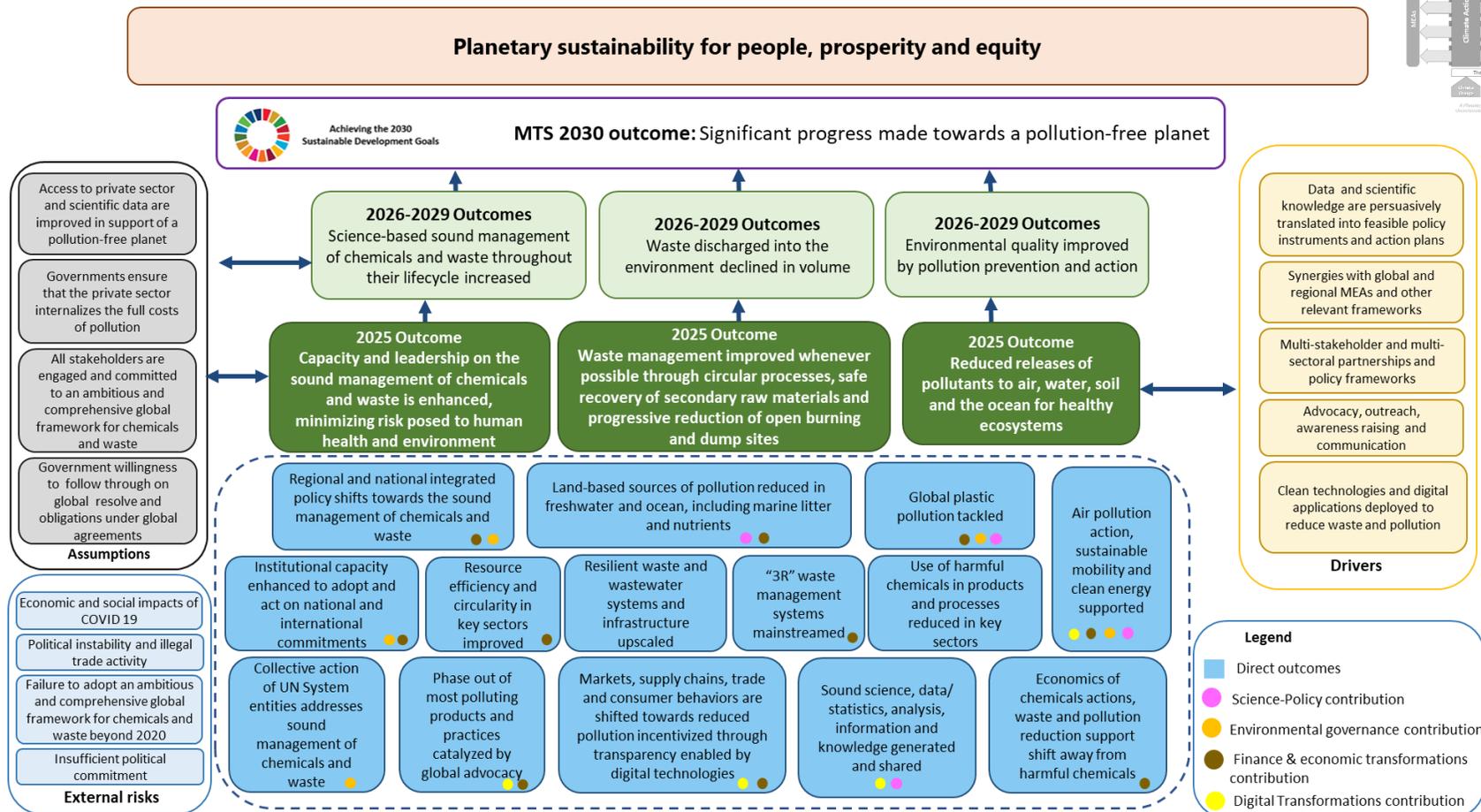
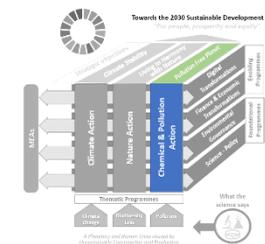


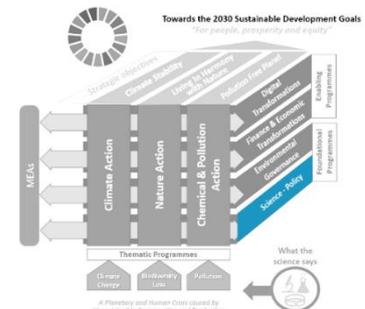
Figure 4: A Pollution-Free Planet - Theory of change



Integration between UNEP’s thematic, foundational and enabling subprogrammes is highlighted through the attribution of direct outcomes of the thematic subprogrammes’ to UNEP’s foundational and enabling interventions under the Science-Policy and Environmental Governance subprogrammes, and under the Finance and Economic Transformations and Digital Transformations subprogrammes, respectively, as shown in previous figures and explained in the sections below.

1.1.1 Science-Policy as a foundation

Science-Policy will empower governments and other stakeholders to make evidence-based decisions through environmental assessments, identifying emerging issues and fostering policy action towards the achievement of the outcomes in the Climate Action, Nature Action and Chemicals and Pollution Action subprogrammes.



As the custodian agency for 26 indicators of the Sustainable Development Goals, UNEP will be actively involved in the development and refinement of data collection methodologies, particularly for those environmental indicators that remain without internationally established methodologies and standards. UNEP will provide the enabling conditions for countries to institutionalize environmental indicator monitoring, data calibration and reporting. UNEP will continue to strengthen the science-policy interface through, among other things, servicing other subprogrammes in policy-relevant assessments and analyses informed by regional priorities and strong partnerships with expert networks and scientific bodies. UNEP will also deploy innovative and targeted publications to ensure that information and data reach key target audiences and are available in a free and open manner.

Table 1: Science-Policy support to Climate Action, Nature Action and Chemicals and Pollution Action

<p>Science-Policy will provide the foundation for the direct outcomes for Climate Action, Nature Action and Chemicals and Pollution action:</p> <p>Climate Action</p> <ul style="list-style-type: none"> - Policy/decision-making for Climate Action is informed by the latest science-based analysis and data generation. - Transparency and accountability of government and non-government climate action, including from the private sector and finance community is strengthened. <p>Nature Action</p> <ul style="list-style-type: none"> - Improved science and indigenous and local traditional knowledge contribute to sustainable management of Nature. - Consumer awareness and behaviors shifted towards products and services with lower environmental and nature footprints through digital nudging, green filtering, product labelling, certification schemes and value-chain indices. <p>Chemicals and Pollution Action</p> <ul style="list-style-type: none"> - Sound science, data/statistics, analysis, information and knowledge generated and shared - Air pollution action, sustainable mobility and clean energy supported. - Global plastic pollution tackled. - Land-based sources of pollution reduced in freshwater and ocean, including marine litter and nutrients.
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1.1.2 Environmental Governance as a foundation

Environmental Governance supports countries in the development and implementation of the environmental rule of law and in identifying integrated legal and policy responses that promote participatory and effective environmental decision-making. UNEP will support the development and effective implementation of adequate legal frameworks and policies, as well as strengthened institutions. Through flagship programmes, like the Montevideo Environmental Law Programme and initiatives to support and partner with multilateral environmental agreements, UNEP will support countries in the implementation of environmental law, including multilateral environmental agreements, the Sustainable Development Goals and other internationally agreed environmental goals and commitments by, among others, integrating them into national policies, legal frameworks and action. UNEP will also support countries to work together to solve specific environmental issues that cut across national borders with effective environmental law and governance solutions in an integrated manner.

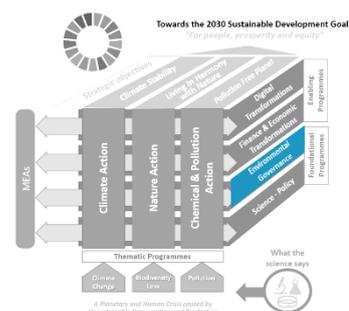


Table 2: Environmental Governance support to Climate Action, Nature Action and Chemicals and Pollution Action

Environmental Governance will provide the foundation for the direct outcomes on Climate Action, Nature Action and Chemicals and Pollution Action:

Climate Action

- Public support and political engagement for climate action are catalyzed.
- Carbon neutrality and resilience are integrated into climate planning and policy/regulatory frameworks at all levels.
- Policy/decision-making for climate action is informed by the latest science-based analysis and data generation.

Nature Action

- Collective action by the UN System entities addresses biodiversity loss and promotes conservation and restoration.
- Institutional capacity enhanced and accountability frameworks strengthened to adopt and act on national and international commitments.
- Illegal and unsustainable use of biodiversity decreased.
- Oceans governed sustainably and holistically at regional and global levels.
- Commitments & actions to prevent, halt and reverse the degradation of ecosystems enhanced.
- Benefits of the sustainable use of biodiversity equitably accessed and shared.

Chemicals and Pollution Action

- Collective action of UN System entities addresses sound management of chemicals and waste.
- Regional and national integrated policy shifts towards the sound management of chemicals and waste.
- Air pollution action, sustainable mobility and clean energy supported.
- Global plastic pollution tackled.

1.1.3 Finance and Economic Transformations as an enabler

Finance and Economic Transformations leverage business value chains, private finance and consumer behaviors, and enhanced economic policies for Climate Change, Nature and Chemicals and Pollution outcomes.

UNEP will support transformed economic policies, including trade policies, to accelerate the shift to more sustainable patterns of consumption, production, investment, and equity. In addition, UNEP will support principles and standards to enable private finance, business and their value chains to improve environmental sustainability. UNEP’s work on information and knowledge sharing will inform more sustainable consumer behavior.

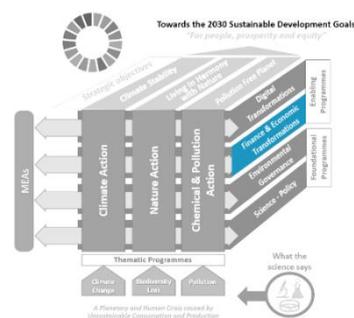


Table 3: Finance and Economic Transformations support to Climate Action, Nature Action and Chemicals and Pollution Action

Finance and Economic transformations will enable the following direct outcomes for Climate Action, Nature Action and Chemicals and Pollution Action:

Climate Action

- Private and public finance flows are aligned with the goals of the Paris Agreement.
- Transparency and accountability of government and non-government climate action, including from the private sector and finance community is strengthened.
- Sustainability and climate friendly standards and norms are applied by the private sector and financial market as a core value of the economy.
- Sectoral partnerships and access to technologies for decarbonization, dematerialization and resilience are enhanced.
- Public support and political engagement for climate action are catalyzed.
- Societal choices shift towards lower carbon products and services and sustainable lifestyles.

Nature Action

- Full costs and benefits of human activity are accounted for and internalized in decision making.
- Food systems support biodiversity and environment sustainability.
- Ocean and coastal economy contributes to prosperity and pollution-free development.
- Private sector financial flows contribute to improved ecosystem management.
- Sustainable value chains adopted, product comparability enhanced, and circularity maximized.

Chemicals and Pollution Action

- Regional and national integrated policy shifts towards the sound management of chemicals and waste.
- Land-based sources of pollution reduced in freshwater and ocean, including marine litter and nutrients.
- Air pollution action, sustainable mobility and clean energy supported.
- Institutional capacity enhanced to adopt and act on national and international commitments
- “3R” waste management systems mainstreamed.
- Resource efficiency and circularity in key sectors improved.
- Economics of chemicals actions, waste and pollution reduction support shift away from harmful chemicals.
- Phase out of most polluting products and practices catalyzed by global advocacy.
- Markets, supply chains, trade and consumer behaviors are shifted towards reduced pollution incentivized through transparency enabled by digital technologies.
- Global plastic pollution tackled.

1.1.4 Digital Transformations as an enabler

Digital Transformations will support digital guidelines, architecture and governance, as well as enhanced digital literacy to encourage a transformative use of environmental digital public goods and accelerate progress towards environmental sustainability. UNEP will work to integrate datasets, analysis and digital public goods on Climate, Nature and Pollution within an inclusive digital ecosystem for people and planet. UNEP will push to bridge the digital divide by enhancing the environmental digital literacy of citizens and diverse stakeholders through inclusive digital capacity building, policy dialogue, education curriculum, social collaboration, open innovation and new communities of practice. UNEP will leverage environmental digital public goods and assess the risk and benefits of digital technologies through partnerships, platforms and networks to amplify and accelerate progress towards the internationally agreed environmental goals and a circular economy.

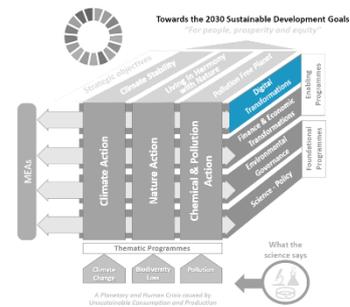


Table 4: Digital Transformations support to Climate Action, Nature Action and Chemicals and Pollution Action

Digital Transformations will enable the following direct outcomes for Climate Action, Nature Action and Chemicals and Pollution Action, (amongst others)

Climate Action

- Policy & decision-making for climate action is informed by the latest science-based analysis and data generation.
- Transparency and accountability of government and non-government climate action, including from the private sector and finance community is strengthened.
- Private and public finance flows are aligned with the goals of the Paris Agreement.
- Sustainability and climate friendly standards and norms are applied by the private sector and financial market as a core value of the economy.
- Societal choices shift towards lower carbon products and services and sustainable lifestyles.
- Public support and political engagement for climate action are catalyzed.

Nature Action

- Collective action by the UN System entities addresses biodiversity loss and promotes conservation and restoration.
- Institutional capacity enhanced and accountability frameworks strengthened to adopt and act on national and international commitments.
- Natural assets valued, monitored and sustainably managed.
- Private sector financial flows contribute to improved ecosystem management.
- Benefits of the sustainable use of biodiversity equitably accessed and shared.
- Sustainable value chains adopted, product comparability enhanced, and circularity maximized.
- Consumer awareness and behaviors shifted towards products and services with lower environmental and nature footprints through digital nudging, green filtering, product labelling, certification schemes and value-chain indices.

Chemicals and Pollution Action

- Sound science, data/statistics, analysis, reporting and knowledge sharing.
- Transparency enhanced in value chains by digital technologies incentivizing markets, supply chains and consumer behaviors.
- Air pollution action, sustainable mobility and clean energy supported.
- Institutional capacity enhanced to adopt and act on national and international commitments.
- Regional and national integrated policy shifts for pollution prevention and control.
- Global advocacy to phase out most harmful / polluting substances and practices.

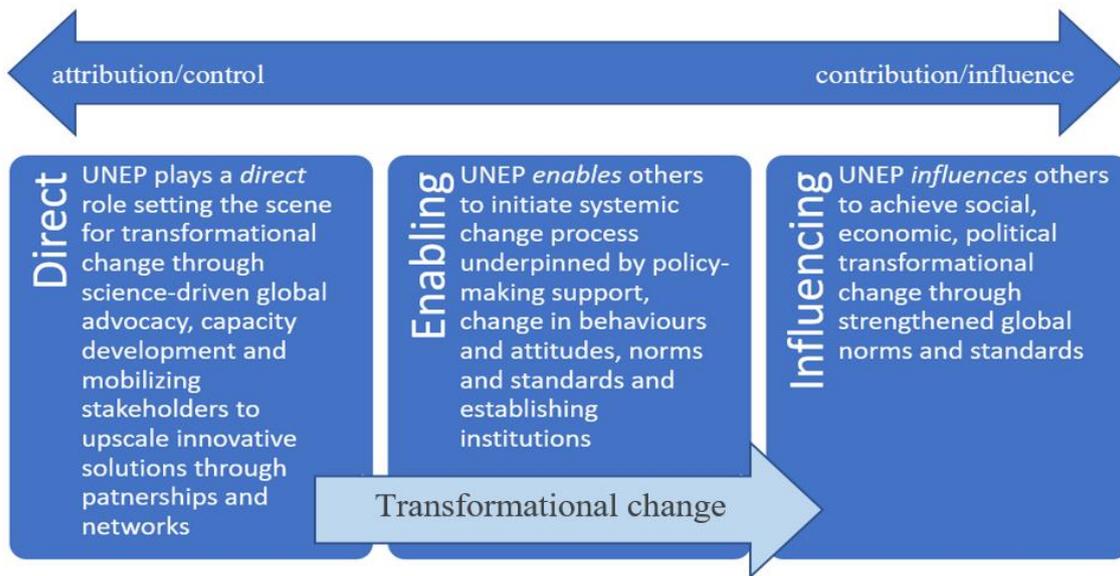
1.2 UNEP's performance measures: Indicators that take programme integration one step further

UNEP's indicator framework explains how the performance of the subprogrammes covered by this programme of work will be measured. Indicators are the backbone of monitoring progress towards the outcomes set out in the theories of change. The indicator framework turns the theories of change into an accountability and management tool underpinning the development of implementation strategies, as well as measuring progress towards sustainable development. Based on the integration shown in the three theories of change under section 1.1, the outcomes of each thematic subprogramme are built on a set of indicators that are nested in specific subprogrammes, together reflecting the integrated nature of the subprogrammes. This approach allows for accountability at the subprogramme level, while also measuring the contribution of the foundational and enabling subprogrammes towards the strategic objectives.

Table 5 groups UNEP's indicators per subprogramme, showing which thematic, foundational and enabling indicators will contribute to the outcomes of Climate Stability, Living in Harmony with Nature and achieving a Pollution-Free Planet. In addition to showcasing UNEP's indicators, the table also maps out the relevant Sustainable Development Goals against which UNEP will measure its performance.

As illustrated in Figure 5, UNEP will measure its intervention towards its strategic objectives at three levels. The highest level of control rests at the *direct* outcome level, where results can be directly associated with the intervention. That is where UNEP can exercise the most direct control over results. When moving up the chain, results are achieved by UNEP in partnership with other organizations, governments and the private sector. Contributions are less direct, as a number of external factors start playing a role. Those external factors will be taken into consideration as UNEP's role becomes more *enabling* and *influencing* to achieve the expected outcomes. The three supporting narrative sections – one for each thematic subprogramme – will provide relevant examples that capture how UNEP will measure its intervention towards its strategic objectives at the following three levels: where UNEP has a direct intervention, an enabling intervention, and an influencing intervention.

Figure 5: Three levels of intervention



Programme integration that paves the way for transformational change. Quantitative indicators capture the results of UNEP’s direct support. The three levels of intervention will follow the timeline of UNEP’s three theories of change. The resulting pathway will identify the changes UNEP is directly accountable for (towards the 2025 outcomes of the thematic subprogrammes), as well as where UNEP will act as an enabler and influencer (towards the 2030 impact of the thematic subprogrammes), measured against relevant Sustainable Development Goals indicators.

Table 5: UNEP's Indicator Framework

UNEP's Indicator Framework

Planetary sustainability for people, prosperity and equity

UNEP's 2030 strategic objectives that drive the results framework:

Climate Action: Countries increasingly transition to low-emission economic development pathways and enhance their adaptation and resilience to climate change

Nature Action: Recovery of nature occurs and contributes positively to ecosystem stability and human well-being

Chemicals and Pollution Action: Significant progress made towards a pollution-free planet

SDG indicators which are linked to the three thematic objectives and to which UNEP contributes³



Achieving the 2030
Sustainable Development Goals

1.1.1	Proportion of the population living below the international poverty line by sex, age, employment status and geographic location (urban/rural)
2.4.1	Proportion of agricultural area under productive and sustainable agriculture
3.6.1	Death rate due to road traffic injuries
3.9.1	Mortality rate attributed to household and ambient air pollution
3.9.3	Mortality rate attributed to unintentional poisoning
5.1.1	Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex
6.3.1	Proportion of domestic and industrial wastewater flows safely treated
6.3.2	Proportion of bodies of water with good ambient water quality
6.4.2	Level of water stress: freshwater withdrawal as a proportion of available freshwater resources
6.5.1	Degree of integrated water resources management
6.5.2	Proportion of transboundary basin area with an operational arrangement for water cooperation
6.6.1	Change in the extent of water-related ecosystems over time
7.2.1	Renewable energy share in the total final energy consumption
7.3.1	Energy intensity measured in terms of primary energy and GDP (SCP 4.1. Energy use reduction/efficiency)
8.4.1/12.2.1	Material footprint, material footprint per capita and material footprint per GDP
9.4.1	CO2 emission per unit of value added
11.6.1	Proportion of municipal solid waste collected and managed in controlled facilities out of total municipal waste generated, by cities
11.6.2	Annual mean levels of fine particulate matter (e.g. PM2.5 and PM10) in cities (population weighted)
12.3.1	(a) Food loss index and (b) food waste index
12.4.2	(a) Hazardous waste generated per capita; and (b) proportion of hazardous waste treated, by type of treatment
12.5.1	National recycling rate, tons of material recycled
12.8.1	Extent to which (i) global citizenship education and (ii) education for sustainable development are mainstreamed in (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment
12.c.1	Amount of fossil-fuel subsidies per unit of GDP (production and consumption) and as a proportion of total national expenditure on fossil fuels;
14.1.1	(a) Index of coastal eutrophication; and (b) plastic debris density

³ Recognizing that all 17 SDGs are interconnected, UNEP focuses on contributing to the implementation of a number of SDG targets through its global influence in the generation and dissemination of science, advocacy, campaigns and normative work.

	14.3.1 15.1.1 15.3.1	Average marine acidity (pH) measured at agreed suite of representative sampling stations Forest area as a proportion of total land area Proportion of land that is degraded over total land area
2025 Outcomes: Climate Stability	2025 Outcomes: Living in Harmony with Nature	2025 Outcomes: A Pollution-Free Planet
<p style="text-align: center;">Outcome (1A): Decision makers at all levels adopt decarbonization, dematerialization and resilience pathways</p>	<p style="text-align: center;">Outcome (2A): Economically and socially sustainable pathway to halt and reverse the loss of biodiversity and ecosystem integrity established</p>	<p style="text-align: center;">Outcome (3A): Capacity and leadership on the sound management of chemicals and waste is enhanced, minimizing risk posed to human health and environment</p>
<p style="text-align: center;">Outcome (1B) Enhanced assistance to capacity building, technology and finance in support of the Paris Agreement</p>	<p style="text-align: center;">Outcome (2B): Sustainable management of nature adopted and implemented in development frameworks</p>	<p style="text-align: center;">Outcome (3B): Waste management improved whenever possible through circular processes, safe recovery of secondary raw materials and progressive reduction of open burning and dump sites</p>
<p style="text-align: center;">Outcome (1C): Global climate transparency and accountability are enhanced</p>	<p style="text-align: center;">Outcome (2C): Nature conservation and restoration are enhanced</p>	<p style="text-align: center;">Outcome (3C): Reduced releases of pollutants to air, water, soil and the ocean for healthy ecosystems</p>

Three thematic subprogrammes to support the strategic objectives of Climate Stability, Living in Harmony with Nature and achieving a Pollution-Free Planet.

Climate Action subprogramme				
Indicators	Baselines and targets ⁴	Unit of measure	Data source	Relevant SDG indicator
i) Number of countries and/or legal entities that adopt climate change mitigation and/or adaptation and Disaster Risk Reduction strategies and policies with UNEP support	December 2021 baseline (tbc) Progress expected by December 2022 +15 Progress expected by December 2023: +25	Number of countries that have adopted climate strategies and policies	-Adaptation Unit -Global Environment Facility -UN Programme on Reducing Emissions from Deforestation and Forest Degradation (UN-REDD) -Climate and Clean Air Coalition -Climate Technology Centre & Network -Global Alliance on Buildings and Construction -Crisis Management Branch, Sendai Framework Monitor	1.5.3 11.b.1/2 12.1.1 13.2.1 13.b.1
ii) Amounts provided and mobilized in USD per year in relation to the continued existing collective mobilization goal of the USD 100 billion commitment through to 2025 with UNEP support	December 2021 baseline (tbc) Progress expected by December 2022: a) + USD 50 million b) +USD 50 billion Progress expected by December 2023: a) + USD 100 million b) + USD 100 billion	a) USD invested by countries or institutions for climate action b) Sum in USD of decarbonized assets	-UN Programme on Reducing Emissions from Deforestation and Forest Degradation (UN-REDD) -Seed Capital Assistance Facility -Mediterranean Investment Facility -Adaptation Unit -UN Net Zero Asset Owners Alliance -UNEP Finance Initiative -Grant finance from the Global Environment Facility and the Green Climate Fund / Approval letters from the funding institutions	13.a.1
iii) Number of countries and legal entities reporting on climate according to approved reporting and accounting standards with UNEP support	December 2021 baseline (tbc) Progress expected by December 2022: +20 Progress expected by December 2023 : +20	Number of reports that countries and legal entities have produced for UNFCCC or according to UNFCCC or other MEA guidelines	-Publicly available reports and data sets	12.6.1 17.16.1
<p>Qualitative indicators</p> <p>The qualitative indicators will capture UNEP's impact as a result of its enabling and influencing interventions (normative and standard setting work of UNEP). They complement the quantitative indicators that mainly capture the direct support from UNEP's interventions and provide a more complete picture of UNEP's results in the three thematic subprogrammes. Reporting on the qualitative indicators will be done through impact stories and as such establish a pathway for how these are presented. Reporting through impact stories will include specific mentioning of the contributions from the enabling and foundational programmes and link to the SDGs</p>				

⁴ Will be disaggregated by gender to the extent possible when baselines are developed

Climate Action subprogramme

Indicators	Baselines and targets ⁴	Unit of measure	Data source	Relevant SDG indicator
<p>Qualitative indicators</p> <p>iv) Positive shift in public opinion, attitudes, and actions in support of climate action</p> <p>v) Positive shift among private sector actors in support of climate action</p>	<p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: Science based information on climate change is made available to the public.</p> <p>Progress expected by December 2023: The public takes action and has a positive attitude in support of climate</p> <p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: Science based information on climate change is made available to the private sector</p> <p>Progress expected by December 2023: Private sector considers climate impact when taking decisions</p>		<p>-Knowledge, attitude and practices studies</p> <p>-national surveys on public opinion e.g., Eurobarometer</p> <p>-PEW research</p> <p>-Yale programme on climate communication</p> <p>-UNEP Finance Initiative</p> <p>-Climate and Clean Air Coalition reports</p> <p>-Climate Technology Centre & Network reports</p>	<p>4.7.1</p> <p>12.8.1</p>

Nature Action subprogramme

Indicators	Baselines and targets ⁵	Unit of measure	Data source	Relevant SDG indicator
<p>i) Improved decision making for biodiversity management through the adoption or adaptation of regulatory, economic valuation, decision support and monitoring tools with UNEP support</p>	<p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: +8</p> <p>Progress expected by December 2023: +19</p>	<p>- Number of entities at national and sub-national authorities that adopt or adapt economic, regulatory or decision support tools to value, monitor and sustainably manage biodiversity</p> <p>- Number of entities at national and subnational level that adopt integrated approaches to addressing environmental and social issues, including health</p>	<p>- UNEP surveys of countries/subnational entities.</p> <p>- Country reporting, policy or strategy documents.</p> <p>- Media reports, National statistics databases and websites.</p> <p>- Data & information protocols</p>	<p>1.5</p> <p>11.5</p> <p>13.1</p> <p>14.2.1</p> <p>14.7.1</p> <p>15.9.1</p> <p>17.14</p>
<p>ii) Improved financial decisions and risk management frameworks that integrate biodiversity and ecosystem services considerations with UNEP support</p>	<p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: +19</p> <p>Progress expected by December 2023: +30</p>	<p>- Number of Financial Institutions that have a set of biodiversity targets related to their impacts</p> <p>- Number of public and private sector entities that integrate biodiversity and ecosystem services consideration into financial decision-making and risk management frameworks</p> <p>- Number of private sector entities including producer cooperatives engaged in wildlife economy and one health approaches</p>	<p>- UNEP surveys of private sector entities.</p> <p>- UNEP Finance Initiative reports</p> <p>- Financial institutions Databases.</p> <p>- Company reporting, partner sources.</p> <p>- Policy or strategy documents, media reports, project records.</p> <p>- Sustainable Blue Economy Financing exchange platform.</p>	<p>15.a.1</p> <p>4.7.1</p> <p>12.6.1</p> <p>13.3.1</p> <p>14.7.1</p> <p>15.b.1(b)</p>

⁵ Will be disaggregated by gender to the extent possible when baselines are developed

Nature Action subprogramme

Indicators	Baselines and targets ⁵	Unit of measure	Data source	Relevant SDG indicator
<p>iii) Mainstreaming of biodiversity and enhanced uptake of ecosystem-based approaches for the sustainable management and/or restoration of terrestrial, freshwater and marine areas at all levels with UNEP support</p>	<p>December 2021 baseline (tbc) Progress expected by December 2022 a) +40 (tbc) b) 0 Ha (tbc) c) 0 Progress expected by December 2023 a) +80 b) 1,440,000 Ha (tbc) c) 300M USD</p>	<p>a) Number of countries, national, regional and subnational authorities or UN agencies, funds and programmes (bilateral, multilateral, global, regional and local) that with UNEP support: - Integrate common approaches to mainstreaming biodiversity into development and sectoral plans, policies and processes; and or - Use ecosystem-based approaches to sustainably manage terrestrial freshwater and marine areas including number of commitments in support of ecosystem restoration - Use of ecosystem-based approaches to Disaster Risk Reduction interventions for enhanced resilience. b) 'Per cent change' or 'number hectares' of terrestrial landscapes/marine areas reported under improved management' c) Capital (in USD) unlocked for investment in support of sustainable ecosystem management and/or restoration</p>	<p>- Partnership framework of the UN Decade on Ecosystems restoration. - UNEP and UN agencies, funds and programmes databases. - Official SDG reporting by Member States on indicators 6.3.2, 6.5.1 and 6.6.1 supported by UNEP as custodian agency. - Project website and database. - UNEP website and online and social media evidence. - Private and public sector participants reports for Private sector financing flows towards ecosystem management, eg. Global Fund for Coral Reefs, Restoration Seed Capital Facility, UN-REDD reports - Other partner sources, articles, statements. Global Environmental Facility Project Implementation Reports; official communications</p>	<p>6.3.2 6.5.1 6.6.1 14.2.1 14.5.1 15.1.1 15.3.1 15.4.2 17.14.1</p>
<p>Qualitative indicators The qualitative indicators will capture UNEP's impact as a result of its enabling and influencing interventions (normative and standard setting work of UNEP). They complement the quantitative indicators that mainly capture the direct support from UNEP's interventions and provide a more complete picture of UNEP's results in the three thematic subprogrammes. Reporting on the qualitative indicators will be done through impact stories and as such establish a pathway for how these are presented. Reporting through impact stories will include specific mentioning of the contributions from the enabling and foundational programmes and link to the SDGs</p>				
<p>Qualitative indicators iv) Positive shift in public opinion, attitudes, and actions in support of nature action. v) Positive shift in private sector in support of nature action.</p>	<p>December 2021 baseline (tbc) Progress expected by December 2022: Science based information on nature is made available to the public. Progress expected by December 2023: Public takes action and has a positive attitude in support of nature. December 2021 baseline (tbc) Progress expected by December 2022: Science based information on nature is made available to the private sector Progress expected by December 2023: Private sector considers nature impact when taking decisions</p>		<p>-Surveys on public opinion e.g., Formal and Non-Formal educational curricula - UNEP Finance Initiative reports -UNEP Land use Finance Programme report 'State of Finance and Investment' -UNEP Land Use Finance Programme Briefings.</p>	

Chemicals and Pollution Action subprogramme

Indicators	Baseline and Targets ⁶	Unit of measure	Data source	Relevant SDG indicator
i) Number of governments that are developing or implementing policies, strategies, legislation or action plans that promote sound chemicals and waste management and/or implementation of multilateral environmental agreements and the existing framework on chemicals and waste with UNEP support.	December 2021 baseline (tbc) Progress expected by December 2022: +55 Progress expected by December 2023: +40	Number of governments developing or implementing policies, strategies, legislation or action plans	Official government correspondence and documents	2.4.1 3.9.3 8.8.1 12.4.1
ii) Number of governments that are developing or implementing policies, strategies and mechanisms to prevent or reduce waste and ensure environmental sound treatment or disposal including from disaster or conflict-related environmental emergencies with UNEP support	December 2021 baseline (tbc) Progress expected by December 2022: +5 Progress expected by December 2023 : +4	Number of governments developing or implementing policies, strategies and mechanisms including those responding to humanitarian and environmental emergencies	Government communications, policies, strategies and mechanisms on waste reduction Crisis Management Branch, UNEP-OCHA Joint Environment Unit.	11.6.1 12.3.1 12.2.2 8.4.1 12.4.1 12.5.1
iii) Number of measures developed to reduce pollution to air, water, soil and the ocean with support of UNEP.	December 2021 baseline (tbc) Progress expected by December 2022: +14 Progress by December 2023: +17	Number of measures to reduce air pollution, soil pollution, freshwater and marine pollution	Official correspondence, documents and surveys	3.9.1 6.3.1 6.3.2 11.6.2 14.1.1
iv) Quantity of pollutants removed or avoided with UNEP support	December 2021 baseline (tbc) Progress expected by December 2022: +1200 Progress expected by December 2023: +500	Metric tonnes	Global Environmental Facility Project Implementation Reviews Official communications and disposal certificates	3.9.3 6.3.2 12.4.2 14.1.1
<p>Qualitative indicators</p> <p>The qualitative indicators will capture UNEP's impact as a result of its enabling and influencing interventions (normative and standard setting work of UNEP). They complement the quantitative indicators that mainly capture the direct support from UNEP's interventions and provide a more complete picture of UNEP's results in the three thematic subprogrammes. Reporting on the qualitative indicators will be done through impact stories and as such establish a pathway for how these are presented. Reporting through impact stories will include specific mentioning of the contributions from the enabling and foundational programmes and link to the SDGs</p>				

⁶ Will be disaggregated by gender to the extent possible when baselines are developed

Chemicals and Pollution Action subprogramme

Indicators	Baseline and Targets ⁶	Unit of measure	Data source	Relevant SDG indicator
<p>Qualitative indicators</p> <p>v) Change in action by the private sector and civil society on pollution prevention and management.</p> <p>vi) Trends in the chemicals and pollution-related aspects of the 2030 agenda where UNEP focuses its work.</p>	<p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: Knowledge shared on state, trends and impacts of pollution as well as available response options.</p> <p>Progress expected by December 2023: Stakeholders step up pollution commitment and action.</p> <p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: Methodology developed and pilot tested for analyzing real world situation/ progress on pollution dimension of the 2030 agenda and linking associated projects in select areas.</p> <p>Progress expected by December 2023: Results narratives around 3 impact indicators related to releases of pollutants to the environment.</p>		<p>-Voluntary commitments on pollution (self-reporting by stakeholders)</p> <p>-VNRs (national reporting on progress made towards pollution-related themes in 2030 Agenda)</p> <p>-Score card for CCAs/UNSDCFs (support through UN Reform: Inclusion of pollution issues in CCAs/UNSDCF)</p> <p>-Progress reports on SDG indicators</p>	<p>12.6.1</p> <p>12.8.1</p> <p>17.1.2</p> <p>17.7.1</p> <p>17.16.1</p> <p>3.9.1</p> <p>3.9.3</p> <p>6.3.1</p> <p>6.3.2</p> <p>11.6.2</p> <p>12.3.1</p> <p>12.4.1</p> <p>12.5.1</p> <p>14.1.1</p>

Two foundational subprogrammes at the core of UNEP’s work to inform its engagements and catalyze its actions: Science-Policy and Environmental Governance.

Science-Policy subprogramme

Indicators measuring the scientific underpinning of climate, nature and pollution outcomes	Baseline and Targets ⁷	Unit of measure	Data source	Relevant SDG indicator
<p>i) The number of countries, national, regional and subnational authorities with strengthened capacity to develop sound environmental data, statistics, scientific assessments, and early warning systems with UNEP support</p>	<p>December 2021 Baseline (tbc)</p> <p>Progress expected by December 2022: +10</p> <p>Progress expected by December 2023: +20</p>	<p>Number of countries, national, regional and subnational authorities (bilateral, multilateral, global, regional and local) that develop/adopt additional or improved: data, statistics, SDG indicator methodologies, early warning systems, integrated environmental assessments and policy recommendations</p>	<p>-Country/regional and subnational websites/platforms and reports</p> <p>-UNEP SDG database, World Environmental Situation Room and other UNEP online platforms</p>	<p>1.5.3</p> <p>11.b.1/2</p> <p>12.1.1 13.2.1 13.b.1</p> <p>13.a</p> <p>4.7.1</p> <p>12.8.1, (b), (c) and (d)</p> <p>12.6.1 17.16.1</p>
<p>ii) Number of relevant global, regional and national fora, institutions and</p>	<p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2022: +20</p>	<p>Number of countries, national, regional and subnational authorities (bilateral, multilateral, global,</p>	<p>-Survey of member states and stakeholders (including global,</p>	<p>6.5.1</p> <p>6.5.2</p>

⁷ Will be disaggregated by gender to the extent possible when baselines are developed

Science-Policy subprogramme

Indicators measuring the scientific underpinning of climate, nature and pollution outcomes	Baseline and Targets ⁷	Unit of measure	Data source	Relevant SDG indicator
governments using data, statistics, scientific assessments, early warning and foresight provided by UNEP for catalyzing policy making and action	Progress expected by December 2023: +10	regional and local) that use and catalyze environmental policy recommendations and actions to address environmental issues based on data, statistics, and scientific assessments made available through UNEP platforms	regional and national fora and institutions).	6.6.1 14.2.1 15.3.1
iii) Number of United Nations agencies, country teams and multilateral environmental agreements using data/statistics on environmental trends, assessments identified through UNEP.	December 2021 baseline (tbc) Progress expected by December 2022: +5 Progress expected by December 2023: +15	Number of UN agencies, country teams and MEAs that use/adopt relevant data/statistics on environmental trends, assessments identified through UNEP to catalyze policy recommendations	-Survey of UN agencies, -UN country teams and MEAs	12.1.1; 12.4.1; 12.4.2 12.6.1 5.a.1; 8.8.1; 8.8.3; 11.b.1; 17.1.2; 17.16.1, 11.6.1; 12.3.1b, 12.4.2; 12.5.1; 6.3.1; 6.3.2; 14.1.1; 17.7.1; 8.4.1/12.2.1; 8.4.2/ 12.2.2 2.4.1; 3.6.1; 3.9.1; 3.9.3; 11.6.2; 6.3.2; 6.5.1; 12.8.1 14.1.1 17.7.1

Environmental Governance subprogramme

Indicators measuring governance support to deliver climate, nature and pollution outcomes	Baseline and Targets ⁸	Unit of measure	Data source	Relevant SDG indicator
i) Number of countries supported by UNEP under the Montevideo Environmental Law Programme in the development and implementation of environmental rule of law, and related technical and institutional capacities to address internationally agreed environmental goals	December 2021 Baseline (tbc) Progress expected by December 2022: +36 Progress expected by December 2023 : +28	Number of countries (including vulnerable disaster and conflict-affected Member States) supported by UNEP in the recovery of environmental institutions.	-Country reporting, policy or strategy documents -Media reports -Project records	15.9.1 16.10.2 17.14.1
ii) Number of international legal agreements or instruments advanced or developed to address emerging or internationally agreed environmental goals with UNEP support	December 2021 baseline (tbc) Progress expected by December 2022: +1 Progress expected by December 2023: +2	Number of Internataional Legal agreements or instruments	-Conference of the Parties/Meeting of the Parties Documents -UN General Assembly -UN Environment Assembly and other international agreements.	17.14.1 17.16.1
iii) Number of entities at the regional, national or global levels that integrate environmental goals into sustainable development plans, strategies, policies, action plans or budgeting processes as a result of UNEP support	December 2021 baseline (tbc) Progress expected by December 2022: +1 Progress expected by December 2023: +2	Number of entities levels that integrate environmental goals into sustainable development plans, strategies, policies, action plans or budgeting processes	-Country reporting, policy or strategy documents -Media reports -Project records	17.16.1
iv) Number of entities at the national, regional or global levels that UNEP has supported in developing integrated approaches and tools for enhanced coordination, cooperation and synergies for the coherent implementation of multilateral environmental agreements	December 2021 baseline (tbc) Progress expected by December 2022: +6 Progress expected by December 2023: +6	Number of entities developing integrated approaches and tools for enhanced coordination, cooperation and synergies for the coherent implementation of multilateral environmental agreements	-Country reporting, policy or strategy documents -Media reports -Project records	5.a.2 12.4.1 13.2.1 15.6.1 15.8.1 16.10.2 17.14.1

⁸ Will be disaggregated by gender to the extend possible when baselines are developed

Two enabling subprogrammes to deliver more sustainable patterns of consumption and production; and systematize, integrate and democratize environmental data, knowledge and insight for new collaboration opportunities and enhanced impact: Finance and Economic Transformations and Digital Transformations.

Finance and Economic Transformations subprogramme				
Indicators measuring support on policies, business models and consumers to accelerate sustainable patterns of consumption and production in support of climate, nature and chemicals and pollution outcomes	Baseline and Targets⁹	Unit of measure	Data source	Relevant SDG indicator
i) Number of economic, finance, industry and trade policies, practices, partnerships and initiatives put in place or implemented to enable just transitions	December 2021 baseline (tbc) Progress expected by December 2022: +30 Progress expected by December 2023: + 40	Number of policies, practices, partnerships and initiatives	-Country reporting, policy or strategy documents -Media reports -Project records -One Planet Network website -Life cycle Initiative database, -International Resource Panel database - Green Growth Knowledge Platform - Programme of Action for a Green Economy portal	1.1.1; 2.4.1; 4.7.1/13.3.1; 5.c.1; 6.4.1; 7.2.1; 7.3.1; 7.a.1; 7.b.1; 8.4.1; 8.4.2; 9.1.1; 9.a.1; 9.4.1; 10.5.1; 11.6.1; 11.a.1; 12.1.1; 12.3.1; 12.4.1; 12.5.1; 12.7.1; 12.8.1; 12.a.1; 12.c.1; 12.5.1; 13.a.1; 14.6.1; 17.10.1
ii) Number of business alliances, principles, practices, standards or frameworks established or adopted, or reporting undertaken to enhance environmental sustainability	December 2021 baseline (tbc) Progress expected by December 2022 : +20 Progress expected by December 2023 : +20	Number of principles, practices, standards, frameworks or reporting (disaggregated by industry sector and size)	-Country reporting, policy or strategy documents -Media reports -Project records -One Planet Network website -Life cycle Initiative database, -International Resource Panel database - Green Growth Knowledge Platform - Programme of Action for a Green Economy portal	12.5.1 12.6.1 15.b.1(b)

⁹ Will be disaggregated by gender to the extent possible when baselines are developed

Finance and Economic Transformations subprogramme

Indicators measuring support on policies, business models and consumers to accelerate sustainable patterns of consumption and production in support of climate, nature and chemicals and pollution outcomes	Baseline and Targets ⁹	Unit of measure	Data source	Relevant SDG indicator
<p>iii) Number of knowledge and consumer (public/private/individual) information tools and measures, education approaches, advocacy and awareness raising events and products that inform decision-making, choices and change in behaviour with UNEP support</p>	<p>December 2021 baseline (tbc) Progress expected by December 2022: +100 Progress expected by December 2023: +50</p>	<p>Number of tools, measures, approaches or events</p>	<p>-UNEP and project websites and online social media evidence -Partner sources, articles, statements</p>	<p>8.4.1 12.2.1 8.4.2 12.2.2 12.4.1 12.8.1 15.9.1(b) 17.18.1 17.19.1</p>

Digital Transformations subprogramme

Indicators measuring support to scale environmental change through an effectively governed and inclusive digital architecture in support of climate, nature and chemicals and pollution outcomes	Baseline and Targets ¹⁰	Unit of measure	Data source	Relevant SDG indicator
<p>i) Number of digital technologies applied as a result of UNEP support for automatically monitoring global progress against climate, nature and chemicals and pollution targets to support transparency, predictive analytics and risk identification</p>	<p>December 2021 baseline (tbc) Progress expected by December 2022: +4 Progress expected by December 2023: +1</p>	<p>Number of digital technologies</p>	<p>UNEP website and online and social media evidence</p>	<p>17.18.1</p>
<p>ii) Number of standards and frameworks established or adopted to enhance environmental sustainability through digital transformation as a result of UNEP support</p>	<p>December 2021 baseline (tbc) Progress expected by December 2022: +3 (14) Progress expected by December 2023: +2 (16)</p>	<p>Number of standards and frameworks</p>	<p>UNEP website and online and social media evidence</p>	<p>17.16.1 9.4.1</p>
<p>iii) Number of digital technologies to support electronic governance and enhance public participation in environmental monitoring, consensus building, decision-making and digital transformation linked to climate, nature and chemicals and pollution actions, including the reduction of digital inequalities as a result of UNEP support</p>	<p>December 2021 baseline (tbc) Progress expected by December 2022: +4 (7) Progress expected by December 2023: +4 (11)</p>	<p>Number of digital technologies</p>	<p>UNEP website and online and social media evidence</p>	<p>16.10.2 9.C.1</p>

¹⁰ Will be disaggregated by gender to the extent possible when baselines are developed

2 ... enhanced by UNEP's executive leadership, coherent policy-setting and efficient programme management and support

2.1 Executive direction and management

UNEP's executive direction and management encompasses UNEP's leadership, management and oversight in delivering results. The Executive Office, with support from the Evaluation Office, provides executive direction and management, including on strategic, programmatic and administrative matters. This includes accountability for the delivery of the medium-term strategy and its related programmes of work, as mandated by the UN Environment Assembly, and as set out in the compact between the Executive Director and the Secretary-General.

The Executive Office will focus on elevating systemic changes that have been identified through an internal transformation process aimed at further strengthening UNEP's efficiency and effectiveness. The Executive Office will: 1) build collaboration and partnerships with governments, the private sector, finance institutions, civil society and other stakeholders; 2) invest in integrated capability development; 3) create a coherent strategic leadership; 4) deliver operational excellence; and 5) create a team with aligned entrepreneurship. Attaining these five dynamics will enable UNEP to meet the challenges ahead.

The Evaluation Office plays a critical role in the independent oversight and accountability functions. The Evaluation Office falls within the purview of executive direction and management in recognition of its functional independence from the rest of the programme and the importance attached to using evaluation findings to improve UNEP's planning, implementation and performance. As an independent unit, the Evaluation Office reports directly to the Executive Director and is responsible for implementing the evaluation work plan by conducting and managing independent evaluations. Thus, it will continue to play a critical oversight role by evaluating the extent to which UNEP has achieved its planned results in the medium-term strategy and programme of work and will provide recommendations, lessons and advice based on evaluation findings. To maintain transparency, the evaluation findings will be communicated through the Executive Director to the Committee of Permanent Representatives and the UN Environment Assembly, in accordance with the UNEP Evaluation Policy.

In line with UNEP's pledge to increase responsiveness to issues of gender equality, as outlined in the medium-term strategy, the indicators for executive direction and management also includes a cross-cutting gender indicator. Applied to all of UNEP's interventions, the indicator will measure UNEP's performance for implementing the United Nations system-wide action plan on gender equality and the empowerment of women (UN-SWAP).

Table 6: Expected outcomes for the biennium and performance indicators: Executive direction and management

Executive direction and management			
Outcome 1: Raising environmental ambition within the UN System through UN Reform			
Performance indicators	Baselines and targets¹¹	Unit of measure	Data source
i) Uptake of environmental policy issues or approaches by United Nations entities emerging from UNEP's policy advice and/or support	December 2021 baseline (tbc) Progress expected by December 2023: 45	Number of Common Country Analyses, United Nations Sustainable Development Cooperation Frameworks that integrate environmental considerations	Common Country Analyses United Nations Sustainable Development Cooperation Frameworks
ii) Number of Common Country Analyses, United Nations Sustainable Development Cooperation Frameworks that integrate environmental considerations as a result of UNEP's support (scientific data and statistical information, methods, best practice).	December 2021 baseline (tbc) Progress expected by December 2023: 45	Percentage of United Nations country teams developing United Nations Sustainable Development Cooperation Frameworks that integrate environmental goals	Data available in regional knowledge hubs
iii) Number of regional Issue-based coalitions that focus on environment-related themes/incorporate environmental perspectives into their work through use of UNEP's tools and support.	December 2021 baseline (tbc) Progress expected by December 2023: 4	Number of regional Issue-based Coalitions	Minutes of Regional Collaborative Platforms
iv) Number of impact-oriented interagency partnerships or joint initiatives tackling nexus issues (related to climate change, nature, and chemicals and pollution) as a result of UNEP's support.	December 2021 baseline (tbc) Progress expected by December 2023: 4	Number of impact-oriented interagency partnerships or joint initiatives	Partnership plans, strategies, reports
Outcome 2: UNEP has promoted cooperation and coherence in the United Nations system in mainstreaming and delivering on the environmental dimensions of the 2030 Agenda through the Environment Management Group.			
Performance indicators	Baselines and targets	Unit of measure	Data source
i) Number of impact-oriented interagency partnerships or joint initiatives addressing i.a. nexus issues related to climate change, nature and pollution as well as internal UN sustainability management as a result of UNEP's support.	December 2021 baseline (tbc) Progress expected by December 2023: 54	Number of official policy documents, strategies, initiatives or plans of United Nations entities or international organizations or emerging from intergovernmental forums at the global level that integrate policy issues, the 2030	Official documents and outcome documents of United Nations entities and their interagency mechanisms, international organizations and forums
ii) Number of entities reporting on mainstreaming and implementing the environmental dimensions of the 2030 Agenda including under the System-Wide	December 2021 baseline (tbc)		

¹¹ Will be disaggregated by gender to the extent possible when baselines are developed

Framework of Strategies on the Environment.	Progress expected by December 2023: 25	Agenda or approaches emerging	
Outcome 3: Strengthened strategic regional presence and coherent programme of work delivery with partners contributing to integrated implementation of environmental policies and priorities in each region			
Performance indicators	Baselines and targets	Unit of measure	Data source
(i) Percentage of Governments in each region that rate UNEP support to countries as coherent and good quality	December 2021 baseline (tbc) Progress expected by December 2023: 30%	Percentage of Governments	Survey of Governments
(ii) The number of national, subregional and regional level partnerships in UNEP's programme of work that employ an integrated approach in their implementation.	December 2021 baseline (tbc) Progress expected by December 2023: 4	Number of national, subregional and regional level partnerships	Partnership strategies and reports
(iii) Number of countries that develop policies and plans that incorporate environmental perspectives and utilising environmental data, tools and guidelines provided by UNEP.	December 2021 baseline (tbc) Progress expected by December 2023: 20	Number of countries that develop policies and plans that incorporate environmental perspectives	National policies and plans
(iv) Number of regional platforms, issue-based coalitions and initiatives that bring key stakeholders together to catalyze transformational impact on specific environmental issues, including emerging issues, with UNEP's support	December 2021 baseline (tbc) Progress expected by December 2023: 10	Number of regional platforms and issue-based coalitions and initiatives	Plans and reports of issue based coalition
Outcome 4: Strengthened transparency and accountability of UNEP as a results-based organisation and improved sustainability of its operations.			
Performance indicators	Baselines and targets	Unit of measure	Data source
i) Implementation of audit and investigation recommendations	December 2021 baseline (tbc) Progress expected by December 2023: 75	Percentage of audit and investigation recommendations acted upon	Review of recommendations with relevant audit and investigation bodies
ii) UNEP senior management decisions informed by management and performance information	December 2021 baseline (tbc) Progress expected by December 2023: (tbc)	Number of issues decided upon by the UNEP senior management team that are derived from	Minutes of UNEP senior management team meetings

iii) Evaluations providing a rating of “satisfactory” or higher for project performance	December 2021 baseline (tbc) Progress expected by December 2023: (tbc)	business intelligence data or performance information Quarterly Business Reviews implemented by the SMT	Review of evaluation recommendations
iv) Implementation of accepted evaluation recommendations within the time frame defined in the implementation plan	December 2021 baseline (tbc) Progress expected by December 2023: 85%	Percentage of accepted evaluation recommendations closed as compliant within the time frame defined in the evaluation recommendation implementation plan	Data on greenhouse gas emissions monitored as part of the UNEP environmental management plan
v) Reduction of greenhouse gas emissions from UNEP operations and travel by staff	December 2021 baseline (tbc) Progress expected by December 2023: 2.7% reduction per annum	Percentage of reduction of footprint	

Outcome 5: UNEP has implemented the UN System Wide Action Plan on gender equality and the empowerment of women

Performance indicator	Baselines and targets	Unit of measure	Data source
i) Implementation of UN-SWAP 2.0 Meeting or exceeding 14 out of 17 indicators (82 %)	December 2021 baseline (tbc) Progress expected by December 2023: 82%	UN-SWAP Indicators UN-SWAP Indicators	UN-SWAP Report Card from UN Women UN-SWAP Report Card from UN Women
ii) Meeting or exceeding the UN secretariat and UN System and average in the future UN-SWAP beyond 2022.	December 2021 baseline (tbc) Progress expected by December 2023: > UN System average	Number of operative paragraphs implemented by secretariat and member states	UNEP Monitoring and Reporting Portal UNEP Project review evaluations
iii) Full implementation of UNEA4/17: Promoting gender equality and the human rights and empowerment of women and girls in environmental governance	December 2021 baseline (tbc) Progress expected by December 2023: (tbc)	Number of UNEP projects assessed	
iv) Gender Marker rating of 2.0 in design and delivery of projects is achieved	December 2021 baseline (tbc) Progress expected by December 2023: (tbc)		

2.2 Policymaking organs

The UN Environment Assembly sets the global environmental agenda and is the governing body of UNEP. The Environment Assembly meets biennially and has a United Nations system-wide mandate to take strategic decisions, provide political guidance on the work of the United Nations system in the area of the environment, including through the UN Environment Management Group and its annual contributions to the High-level Political Forum on Sustainable Development. The medium-term strategy and programme of work are approved by the UN Environment Assembly.

UNEP will actively support the meaningful participation of representatives from relevant Major Groups and Stakeholders as well as United Nations organizations at meetings of the UN Environment Assembly and its subsidiary bodies, and of the multilateral environmental agreements. UNEP facilitates the engagement of major groups and stakeholders at the programme and policy level, by the exchange of information, soliciting input, capacity-building, and regular communication through the Major Groups Facilitating Committee. To enhance the participation of major groups and stakeholders and their contribution to the intergovernmental decision-making process, a multi-stakeholder dialogue is organized during the high-level segment of the UN Environment Assembly. This dialogue complements the Global Major Groups and Stakeholders Forum, which takes place before each session of the UN Environment Assembly. The Forum is preceded by regional consultative meetings with representatives of major groups and stakeholders, whose inputs and perspectives are provided to the Committee of Permanent Representatives and to the Assembly through written and oral statements as well as an official meeting document.

The Committee of Permanent Representatives, as a subsidiary body of the UN Environment Assembly, provides policy advice to the Assembly. The Committee contributes to the preparation of the agendas for the sessions of the Assembly and the draft decisions it will consider. The Committee oversees the implementation of resolutions and the programme of work once they are adopted, and prepares the forthcoming programme of work for adoption by the Assembly. The Committee holds regular one-day meetings on a quarterly basis and meets in open-ended forum every two years, prior to the session of the Environment Assembly. The UNEP governing structure also includes the subcommittee of the Committee of Permanent Representatives, which meets annually for five days to review the medium-term strategy and the programme of work and budget, and to prepare the forthcoming programme of work for adoption by the Environment Assembly. In addition, one or half-day subcommittee meetings are held once or twice a month, as needed and upon request, to consider specific issues in depth.

The Governance Affairs Office provides secretariat support to the UN Environment Assembly and its subsidiary bodies. The Governance Affairs Office also serves as the main interface for external relations with representatives of the UNEP governing bodies and with representatives of the major groups and stakeholders, and is responsible for promoting gender parity for meetings and activities supported by the secretariat.

Table 7: Expected outcomes for the biennium and performance indicators: Policy making organs

Policy making organs			
Outcome 1: Environment Assembly attracts significant interest from key decision makers and stakeholders			
Performance indicators	Baselines and targets	Unit of measure	Data source
i) Prominence of media reach (online, print and broadcast) and social media coverage on environmental issues during	December 2021 baseline (tbc)	Number of media mentions	Communication Division monitoring metrics, independent

and following Environment Assembly sessions	Progress expected by December 2023: 11,000 media mentions		media monitoring metrics
ii) Engagement of Member States and UN representatives, in particular from the Multilateral Environmental Agreements, in the Environment Assembly.	December 2021 baseline (tbc) Progress expected by December 2023: 1,400	Number of representatives attending from Member States, UN Entities and MEAs	Post meeting report and participants registry
iii) Engagement of major groups and stakeholders representatives in the Environment Assembly	December 2021 baseline (tbc) Progress expected by December 2023: 770	Number of representatives from civil society participating in the Environment Assembly	Post meeting report and participants registry
Outcome 2: Environment Assembly sets global environmental policy agenda for the upcoming years			
Performance indicators	Baselines and targets	Unit of measure	Data source
i) Percentage of surveyed UNEP partners in governments and in the United Nations system that rate as useful the Environment Assembly in providing policy guidance to important global environmental issues	December 2021 baseline (tbc) Progress expected by December 2023: 80%	Percentage of positive responses in UNEA survey	Surveys post UNEA

2.3 Programme management and support

Programme management and support comprises services provided by the UNEP Corporate Services and Policy and Programme Divisions. The objective is to ensure efficient and effective development and delivery of the medium-term strategy and its programmatic priorities, underpinned by sound management and leadership practices. This includes guidance on programme knowledge, governance of resources, and capacity building of staff; behavioral shifts that demonstrate and support solution-orientated approaches and the development of management tools that support decision making. Programme management and support enables strategic and coherent leadership at all levels of the organization through a reinforced accountability framework that clarifies roles and responsibilities and supports the effective implementation of the programme of work. This includes guidance on programme and project design, delivery and closure; governance of resources; corporate policy development and oversight; programme monitoring and reporting; knowledge and capacity building of staff; and the development of programme and resource management tools that support decision making.

A stronger, more networked, integrated, and results-orientated high-performing staff. Staff remain our most important asset and we continue to focus on innovating not only human resources processes, but also ensuring staff acquire the skills necessary to process, produce and leverage digital information to create business value. An ongoing skills mapping initiative, begun in 2020, aims to define core skills that staff require to prepare for the future of work. Our focus over 2022-2023 will be on building a workforce that has the capacity to work in an agile way, demonstrates a data mindset, and applies user-centered design thinking principles to enhance organizational effectiveness. UNEP will implement a new Corporate Academy initiative, designed to provide scope for capacity building of professionals in the areas of administrative and programme management. This involves working on

building Communities of Practice focused on enhancing collaborative and strategic dialogue around specialized thematic areas of work. The aim is to strengthen collaborative partnerships across UNEP and leverage internal synergies, knowledge sharing and expertise amongst subject matter experts. We are actively laying the foundation of a learning organization by leveraging digital solutions, facilitating communities, curating content, fostering manager coaching, peer learning and valuing failure as the pathway to innovation. We will create a robust learning analytics programme to support impact tracking with regular communication of findings to senior leadership and staff. These initiatives will build a collaborative organizational structure and engaged workforce that fosters a culture of teamwork, innovation, and results. The new culture will stem from a transformed senior leadership that is committed to a shared strategy, and shared values such as courage, authenticity, transparency, professionalism and solution-oriented.

Programme management and support with enhanced emphases on compliance, efficiency, and risk management. The plan in the 2022-2023 biennium is to extend the knowledge-based platforms, with appropriate tailor-made training and guidelines, to programme and project managers with the aim of holistically addressing audit and risk factors on financial and programme management. This will ensure that internal processes evolve to support programmatic needs and develop “best in class” fiduciary governance and standards. UNEP will employ Enterprise Risk Management to these ends.

Enterprise Risk Management in UNEP is a structured and disciplined approach aligning strategy, processes, people, technology and knowledge with the purpose of evaluating and managing the uncertainties an organization faces as it pursues its objectives. Enterprise Risk Management implementation facilitates effective strategic decision-making, as it provides management with the necessary tools to fully understand the root causes of risk and to design proper response strategies. Enterprise Risk Management approaches all sections of UNEP operations iteratively, towards catching all risk areas and addressing the components of governance and culture, strategy and objective-setting, performance, review and revision, information, communication and reporting.

In the initial stages of implementation, UNEP will follow the recommendations from the UN Secretariat’s latest updated policy and appropriate steps arising from best practice. The 2022-2023 biennium will see the risk management framework fully integrated into UNEP’s operations. Internal reviews, audits and evaluation results at strategic, operative, programmatic and project levels, and internal feedback on existing partnership management approaches, highlight the need to strengthen UNEP’s due diligence processes. In this regard, UNEP will continue to improve its partnership policy and due diligence procedures to actively monitor and manage partnerships to minimize and mitigate potential risks and to ensure that benefits are realized. To facilitate this transition, online tools are being developed to support a transparent review of both the private and public partnership agreements as well as to maintain an audit trail for compliance rates.

Focus on alignment, relevance and measurable results. UNEP will continue the shift towards results-based management, enabling UNEP to further quantify and qualify its achievements and communicate them effectively, while demonstrating a clear line of sight between local, regional and global interventions. As part of programme management and support, this requires strengthening project design and review mechanisms, ensuring an enhanced quality assurance framework that informs on the implementation status of the programme, assists in the early identification of potential risks, and increases effective project implementation. In addition, this will require developing the tools, platforms, business intelligence tools and dashboards for senior management to undertake informed decisions informed by data and information, as well as the performance indicators to evaluate their effectiveness.

Emphasis on lessons learned from audits and evaluations for continued improvement. Opportunities will be identified to inculcate lessons learned from audits, evaluations and reports of the Joint Inspection Unit and in so doing will steer the organization on a path of strengthened operational

efficiency and agility. UNEP will continue investing in informed decision making” through the use of real-time data facilitated by business intelligence tools and dashboards.

Enhanced resource mobilization. UNEP will continue to update its resource mobilization strategy in support of the delivery of programmatic results. The update will seek to introduce additional mechanisms for partnership along thematic areas, within and outside the United Nations system, including with global funds (such as the Global Environment Facility and the Green Climate Fund), as well as continuing to explore strategic opportunities for engagement with other stakeholders, such as civil society and the private sector. Moreover, a key element of the management direction will be renewed administrative support and engagement with multilateral environmental agreements, that allow us to build efficiencies of scale whilst preserving the special mandates and governance mechanisms that oversee them.

Dialogue to greater efficiency of service providers. UNEP will liaise with and monitor the performance of administrative service providers, such as the UN Office at Nairobi, that provide support services to UNEP in the areas of accounting, payroll and payments, recruitment and staff services, systems administration, procurement and inventory maintenance, host country relations, buildings management, conference management medical services and security and safety.

Strong engagement in UN Reform. The ongoing UN Development System reform will continue and expand in the 2022-2023 programme of work. UNEP will fully utilize new opportunities emerging through the reform process towards ensuring a wider and stronger ‘UNEP voice’ through the UN Country Teams and the Resident Coordinators. UNEP will also strengthen its engagement with the Resident Coordinator system, both in nominations of the Resident Coordinators, as well as in the accompanying feedback and performance mechanisms.

UNEP will continue its role in contributing to the development of UN System-wide strategies on the environment. UNEP will prioritize and allocate resources that support participation in the High-Level Committee on Management and various task forces and committees mandated to provide inputs and updates that improve operational efficiencies, such as the Business Operations Strategy and Mutual Accountability Framework, as well as to existing guidelines, rules, and procedures.

UNEP is working closely with the Umoja team in UN headquarters to finalize the design, testing, and deployment of the Umoja next-generation extension (UE2), which encompasses new tools and processes covering strategic management, project management, budget formulation, implementing partners, fundraising, supply chain and conference and events management. The new modules will ultimately enhance management efficiency and effectiveness, as well as the ability of UNEP to manage and report programme and finance information and results in an integrated manner. The new extension is expected to speed up the selection of implementing partners and management processes, providing a full audit trail, thus meeting a high standard of transparency. The new modules are anticipated to be fully deployed and functioning before the implementation of the 2022-2023 programme of work and budget.

Table 8: Expected outcomes for the biennium and performance indicators: Programme management and support

Programme management and support			
Outcome 1: UNEP makes management decisions based on risk information			
Performance indicators	Baselines and targets	Unit of measure	Data source
i) Management decision is based on an established Risk Management Framework covering all areas of operations	December 2021 baseline (tbc)	Number of areas covered	Risk Management Analysis aligned with

<p>ii) UNEP Risk Management Framework is adopted and implemented</p>	<p>Progress expected by December 2023: 4</p> <p>December 2021 baseline (tbc)</p> <p>Progress expected by December 2023: 13</p>	<p>Number of Organizational Units that have implemented the framework.</p>	<p>UNHQ Risk Universe on the following areas:</p> <ol style="list-style-type: none"> 1. Strategic 2. Governance 3. Managerial 4. Operations 5. Financial 6. Compliance 7. Fraud and corruption <p>Divisions, Regional Offices, MEAs.</p>
<p>Outcome 2: Policies and standards are in place for oversight and management</p>			
Performance indicators	Baselines and targets	Unit of measure	Data source
<p>(i) Approved policies and strategies governed by up-to-date UNEP-specific norms, guidelines and standard operating procedures to guide operations.</p> <p>(ii) Projects demonstrate the integration of environmental and social safeguards into project implementation</p> <p>(iii) Projects demonstrate the integration of gender considerations into project implementation</p>	<p><i>Baseline: 0</i> <i>Target: Number of policies issues/ revised: 5</i></p> <p><i>Baseline: 0</i> <i>Target: 85% of all active projects within the PoW period.</i></p> <p><i>Baseline: 0</i> <i>Target: 85% of all active projects within the PoW period.</i></p>	<p>Number of policies and strategies developed.</p> <p>Number of projects demonstrating the integration of environmental and social safeguards</p> <p>Number of projects demonstrating the integration of Gender</p>	<p>Library of policies and frameworks that guide operational issues addressing risk and strengthened programme implementation and ensures systematic and capacity building developed in these areas using corporate academy platform. Validated through accreditation and global benchmarking standards e.g. Global Environmental Facility or Green Climate Fund or MOPAN Assessments</p> <p>Project Management Information System (PIMS)</p> <p>Project Management Information System (PIMS)</p>

3 ... and supported by a focused budget

3.1 Planning assumptions and budget envelopes

UNEP will widen efforts to secure the resource base for the achievement of this programme of work, both directly and by its partners. Securing core contributions to the Environment Fund, or funding that is only softly earmarked rather than tightly earmarked, is indispensable if UNEP is to maintain its ability to deliver in accordance with the priorities agreed on by Member States. A key lesson learned is for the organization to better explain its comparative advantage and funding needs strategically, for both core and earmarked funding, as well as to comprehensively look at the landscape for potential funding sources. The 2022-2023 programme of work and budget is the result of lessons learned that took into consideration historical trends in terms of expenditures, income and results, as well as the impact of the COVID-19 pandemic.

The COVID-19 pandemic is set to result in a sharp and deep contraction of the world economies. UNEP foresees this impact to spill over towards 2022. Accordingly, the budget proposals are based on a conservative approach whereby the earmarked and global funds associated budget envelopes are reduced by 10 per cent from the rounded average expenditures over the past three biennia and reflect \$322 million and \$272 million respectively. The programme support cost envelope continues to reflect an average of 10 per cent of the earmarked funds' budgets. The UN Secretariat regular budget is currently facing severe liquidity challenges that are forecasted to continue throughout the 2022-2023 biennium. While the provision provides for the same amount of financial resources as that of the approved 2020 regular budget, UNEP does not expect the release of the full allotment.

The Environment Fund will continue to be UNEP's financial backbone. Its budget envelope remains at \$200M, the same as in 2020-2021. The current biennial budget was already reduced from \$271M in the 2018-2019 biennium. The envelope for the Environment Fund strikes a balance between the reality of historical contributions summing to around \$150-\$160 million and the ambition of receiving another \$40-\$50 million (\$20-\$25 million per year). The latter funds are assumed to materialize with the implementation of a revised resource mobilization strategy as well as for Member States to meet their 'fair share' of contributions as represented by the Voluntary Indicative Scale of Contributions, while prioritizing the environment in their national budgets.

As the COVID-19 pandemic has made the interlinkages between human health and the health of the planet very clear, it has also confirmed the importance of addressing environmental challenges that are at the root of zoonotic disease outbreaks. The work and mandate of UNEP as the leading global authority on the environment, providing environmental science and policy guidance, remains crucial. It is therefore more important than ever to ensure that UNEP has the resources needed to deliver this programme. In previous years, UNEP managed to cover the shortfall of the Environment Fund contributions from earmarked resources; however, in 2022-2023, when the earmarked and global funds as well as the regular budget resources are expected to decline, it is essential to gather more contributions to meet the approved Environment Fund budget.

3.2 Overview of resources

The overall budget for 2022-2023, comprising the Environment Fund, earmarked funding, global trust funds, programme support costs and the regular budget of the United Nations, is \$872.3 million. This budget reflects a reduction of \$44.4 million as compared to the 2020-2021 budget; owing

mainly to the potential reduction in earmarked funds due to the COVID-19 impact on donor contributions.

3.2.1 Environment Fund

The allocation of the Environment Fund is based on a review of core mandates and priorities, while allowing flexibility to react to emerging issues and budget shortfalls. The allocation to the subprogrammes is considered historical data to identify standard costs used to generate results under each subprogramme. The analysis considers the fundamental core staffing requirements that consume an average of 60 per cent from the overall Environment Fund envelope.

The resources under the Environment Fund provide for 431 staff positions, as compared to 422 in the 2020-2021 PoW, calculated based on the 2021 standard costs with a 3 per cent vacancy rate. The positions are distributed across the various programmes and subprogrammes based on a staff alignment exercise that mapped each position to the subprogramme to which it primarily contributes. The non-post requirements under the Environment Fund reflect the balance remaining under each subprogramme, after deducting the staff costs

The 2020-2023 budgets for Policy Making Organs and Executive Direction and Management is allocated the amount of \$12 million as compared to \$11.2 million in the 2020-2021 PoW. The increase of \$400 thousand per year is in line with the historical trends of expenditures brought mainly by incremental staff costs.

The programme management and support budget is increased by 1 per cent to reflect an overall requirement of \$14 million. The increase considers the reduction in programme support cost owing to the expected decrease in earmarked funds as well as the expected strengthening of UNEP's accountability systems by embedding the "lines of defense" to enhance effective risk management and control. These efforts, captured in our "back-to-basics" model, are enshrined in UNEP's roadmap to strengthen foundational controls and principles for management and administration. A key ongoing priority is to ensure that foundational management practices are in place as we focus on building the capacity of our fund management and programme officers while investing heavily in internal controls and on re-sensitizing and training staff on their role as custodians of policies. The provision under programme management and support envisage UNEP's commitments to engage fully in the UN reform and accordingly "strengthen its voice" through UN resident coordinators and country teams.

87% of the Environment Fund budget is allocated to the seven subprogrammes as well as the fund programme reserve. The budget distribution is clustered between the three action pillars and the four foundational and enabling subprogrammes.

The Environment Fund equally allocates 12 per cent (\$24 million) of its overall budget for each of the Climate Action, Nature Action and Chemicals and Pollution Action subprogrammes. The increased resources under climate and chemicals and pollution thematic pillars compared to that of 2020-2021 PoW is attributed to UNEP's intention to narrow its focus on these action areas and enhance its results in line with the 2022-2025 medium-term strategy. The reduced resources under the nature pillar reflect the historical trends of expenditures as well as the extrabudgetary resources associated with this subprogramme. The three subprogrammes have traditionally attracted significant extrabudgetary funding, including from the the Global Environment Facility and the Green Climate Fund. This reflects the strong confidence on the part of Member States and donors in UNEP's ability to drive change in these areas. Moreover, in 2022-2025, UNEP will explore the possibility of establishing thematic funding pools for these three action areas -- additional to the Voluntary Indicative Scale of Contributions under the Environment Fund. This will allow dedicated voluntary contributions, while maintaining programme coherence. Funds received will not fragment the programme but will be added to the funds received under the Environment Fund, which has

historically leveraged extrabudgetary resources by catalyzing an average of 12.5 dollars more in earmarked funds for every dollar in core funding.

The Environmental Governance and Science Policy foundational subprogrammes, as well as the Finance and Economic Transformations enabling subprogramme, are allocated an equal share of 13 per cent each out of the overall Environment Fund budget envelope. The newly introduced Digital Transformations subprogramme is allocated 7 per cent. These first three subprogrammes have traditionally relied on a combination of extrabudgetary funding and the Environment Fund for their core activities. Environmental Governance remains central to delivering on UNEP’s core mandate and on a growing number of UN Environment Assembly resolutions. The Science Policy subprogramme continues to represent a core service and a central mandate of UNEP. Accordingly, the Environment Fund allocation for the Science Policy subprogramme allocation increased by \$3 million as compared to the 2020-2021 PoW to ensure adequate funding for the Global Environment Outlook series. In addition, to mitigate the risk of reduced earmarked contributions in 2022-2023, UNEP will prioritize softly earmarked funds towards the foundational subprogrammes.

3.2.2 Earmarked Funds, Global Funds, and Programme Support Cost

The earmarked and global funds’ overall budget is distributed across the subprogrammes based on the historical trends of expenditures, that serve as a proxy for income, in the 2018-2019 programme performance report. The programme support cost continues to reflect an average of 10 per cent of the earmarked funds’ budgets and is distributed across the subprogrammes and programme management and support based on the existing guidelines and policies.

3.2.3 Regular Budget

The resources under the regular budget reflect the 2020 appropriation as approved by the General Assembly and continues to provide for 113 positions as well as non-post resources under each subprogramme. Although the budgets are formulated on an annual basis, UNEP presents a biennial rolling budget for inclusion in this 2022-2023 programme of work.

3.2.4 Resource Requirements for all Funding Sources

The resources for 2022-2023 by all the funding sources are reflected in the tables 9 (a) and 9 (b).

Table 9 (a): Total financial resource requirements by funding category: 2020-2021 and 2022-2023

Category	Financial resources (thousands of United States dollars)		
	2020-2021	Changes	2022-2023
A. Environment fund			
Post	112,000	8,200	120,200
Non-post	78,000	(8,200)	69,800
Fund programme reserve	10,000	-	10,000
Subtotal A	200,000	(0)	200,000
B. Earmarked funds	382,000	(60,100)	321,900
C. Global trust funds	250,000	21,900	271,900
D. Programme support costs	38,000	(5,980)	32,020

E. Regular Budget			
Post	42,380	-	42,380
Non-post	4,746	-	4,746
Subtotal E	47,126	-	47,126
Total (A+B+C+D+E)	958,924	(44,180)	872,946

Note: Figures may vary slightly owing to rounding

Table 9 (b): Total human resource requirement by funding category: 2020–2021 and 2022–2023

Category	Staffing resources (number of posts)		
	2020-2021	Changes	2022-2023
A. Environment Fund	422	9	431
B. Earmarked funds	250	2	252
C. Global trust funds	88	13	101
D. Programme support costs	90	5	95
E. Regular budget	113	-	113
Total (A + B + C + D + E)	963	29	992

Table 10 : Overall financial resource requirements by funding source, component and subprogramme for the biennium 2022–2023 with comparison to the approved 2020–2021 budget (Thousands of United States dollars, figures may vary slightly owing to rounding)

2022-2023 PoW Budget by Funding Source												
	Environment Fund		Earmarked Funds		Global Trust Funds (the Global Environment Facility and the Green Climate Fund)		Programme support cost		Regular budget		Total Budget	
	2020-2021	2022-2023	2020-2021	2022-2023	2020-2021	2022-2023	2020-2021	2022-2023	2020-2021	2022-2023	2020-2021	2022-2023
A. Policy Making Organs	4,000	4,000	400	500	-	-	20	20	1,289	1,289	5,709	5,809
B.1. Executive Direction and Management	7,200	8,000	300	1,400	-	-	-	-	5,897	5,897	13,397	15,297
B.2. UNSCEAR	-	-	-	-	-	-	-	-	1,645	1,645	1,645	1,645
Subtotal (A+B)	11,200	12,000	700	1,900	-	-	20	20	8,831	8,831	20,751	22,751
C. Programme of work												
1.Climate Action	22,200	24,000	144,800	90,500	83,500	103,900	7,200	4,500	4,536	4,536	262,236	227,436
2.Digital Transformation	15,600 ¹²	14,000	20,200	26,800	-	-	1,000	1,300	3,087	3,087	39,887	45,187
3.Nature Action	28,000	24,000	42,400	49,000	112,500	124,200	2,100	2,400	5,299	5,299	190,299	204,899
4.Environmental Governance	26,200	26,000	42,000	26,700	500	400	2,100	1,300	9,094	9,094	79,894	63,494
5.Chemicals and Pollution Action	23,400	24,000	61,100	62,000	46,000	32,400	3,000	3,100	3,618	3,618	137,118	125,118
6.Finance and Economic Transformation	28,400	26,000	61,100	49,700	-	-	3,000	2,500	3,959	3,959	96,459	82,159
7.Science Policy	23,000	26,000	7,800	13,700	3,300	3,000	400	700	6,273	6,273	40,773	49,673
Subtotal C	166,800	164,000	379,400	318,400	245,800	263,900	18,800	15,800	35,866	35,866	846,666	797,966
D. Fund Programme Reserve	10,000	10,000					-	-			10,000	10,000
Subtotal (C+D)	176,800	174,000	379,400	318,400	245,800	263,900	18,800	15,800	35,866	35,866	856,666	807,966
E. Programme Management Support											-	-
Corporate Services	12,000	14,000	1,900	1,600	4,200	8,000	19,180	16,200	2,429	2,429	39,709	42,229
Subtotal E	12,000	14,000	1,900	1,600	4,200	8,000	19,180	16,200	2,429	2,429	39,709	42,229

¹² The budget for 2020-2021 reflects the provision approved against the previous disasters and conflicts subprogramme. It is hereby included for comparison purposes and does not reflect the historical trends for the new digital transformations subprogramme.

Total (A+B+C+D+E)	200,000	200,000	382,000	321,900	250,000	271,900	38,000	32,020	47,126	47,126	917,126	872,946
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3.3 Resource mobilization

UNEP's revised Resource Mobilization Strategy addresses the challenges and opportunities identified by Member States to increase UNEP's funding from a wider base. It emphasises the need for better communication and outreach about UNEP's value and requirements, as well as an appreciation of funding partners.

A revised Resource Mobilization Strategy will address the shortfalls of core funding. In the Future we want, the outcome document of the United Nations Conference on Sustainable Development held in Rio 2012, Member States committed themselves to provide secure, stable, adequate and increased financial resources to UNEP, remains the underpinning principle of the strategy, and relies on close collaboration between the Member States and the secretariat in the strategy's implementation of paragraph 88 "the Future We Want". The revised strategy aims to improve the balance between core and non-core income, by broadening the funding base (i.e., increasing the number of Member States that provide funding to the Environment Fund and seeking further support from non-traditional funding sources).

While earmarked funds are an important source of income to the organisation, it would be more beneficial to both the funding partners and delivery of results, if provided as soft earmarking. While understanding that the priority of resource mobilisation is to increase the core funding to the Environment Fund, the Secretariat is realistic about the fact that earmarked funds will continue to provide an important portion of the organisation's income. In light of this, the Secretariat will increase outreach on explaining the challenges of tightly earmarked funds, and the benefits of soft earmarking, both for the funding partners and UNEP, to encourage funding partners to shift from tightly earmarked to softly earmarking funding.

The Resource Mobilization Strategy will increase communication about the 'fair share' as represented by the Voluntary Indicative Scale of Contributions. This entails more information about how it is calculated, and the principles behind it, including the universal responsibility which follows from UNEP's universal membership. Further, the strategy foresees increasing the public visibility and recognition of those Member States that provide core funding, especially at their 'fair share' level. With regard to funding modalities to the Environment Fund, multi-year contribution agreements and contributions according to a Member State's 'fair share' are encouraged. In 2019, the Secretariat and the Member States intensified their dialogue on UNEP's funding, including through an online survey in 2020, to increase the understanding of factors that influence Member States' decisions on funding of UNEP. The results of this dialogue, which will continue, have already yielded important insights, and these will be incorporated into the revised Resource Mobilization Strategy.

A clear definition of, and increased communication on, the organization's comparative advantages and strengths. The Strategy will inform stakeholders about the funding challenges and opportunities and the purpose and needs of various funding sources. UNEP will intensify and target outreach to current and potential funding partners and seek to increase public recognition and appreciation of current funding partners. In addition to engaging with Member States, the Resource Mobilisation Strategy foresees engagement with several other partners, such as: multilateral entities, foundations, the private sector and new and innovative funding mechanisms.

3.3.1 Environment Fund

Reaching the budget target for the Environment Fund agreed with Member States has remained a challenge. In the biennium 2018-2019, the \$131.3 million gap between the budget (\$271 million) and income (\$139.7 million) represented 48 per cent of the whole budget. In the biennium 2016–2017, the budget was \$271 million, while income amounted to \$135 million, leaving a gap of \$136 million (50 per cent of the entire budget). At the same time, earmarked funding increased. While such funding has enabled the organization to achieve strong results within the priority areas of the funding partners, it has left other core areas of the

programme of work underfunded and only partially implemented. The organization's ability to deliver the programme of work in its totality will continue to depend on whether Member States meet their commitments to the Environment Fund. When it comes to the Environment Fund, the Resource Mobilization Strategy's main objective is twofold: to increase the total funding; and to increase the number of Member States that contribute. To achieve this, the strategy foresees to improve information sharing on the results achieved with the funding from the Environment Fund, the allocation of resources and which activities it funds, and to communicate more effectively on the consequences of not receiving enough core funding.

3.3.2 Regular budget

The regular budget is a small but critical part of the budget. As part of the Secretary General's reform process, and as implemented in 2020-2021, the regular budget for 2022-2023 will continue to be prepared on an annual basis. Notwithstanding these changes, UNEP will still present biennial rolling budgets for inclusion in this programme of work. Pursuant to General Assembly resolution 73/260, in which the Assembly expressed concern about the sustainability, predictability and stability of funding for the Programme's governing body, the General Assembly approved the amount of \$8,500 in support of the annual sub-committee taking place in 2020. In 2021, UNEP presented its funding requirements for holding the fifth session of the Environment Assembly. The total requirement, yet to be approved by the General Assembly, is \$410,100 and provides for hospitality, overtime, and general operating expenses.

3.3.3 Funding Partners

Multilateral entities are changing the way they deliver their work. UNEP is also adapting to these changes. UNEP will transform its partnerships with the multilateral financing mechanisms, UN sister organisations, and international financial institutions. This can mean shifting from small to medium-scale initiatives that fund individual parts of UNEP's programme of work, to identifying multilateral partners that will allow the organisation to bring more impact and complement the core resources. This means fewer, but larger and more strategic initiatives that increasingly engage the private sector and investment actors on a strategically connected portfolio.

UNEP will engage with foundations which play an increasingly important role in development work with a huge potential in investment funds. The objective of engaging with this sector is to identify high-value partnerships that can be developed to secure the highest returns with the cleanest fit between the agendas, so that long-term transformative partnerships for change are set in place. Potentially this could include both direct funding for UNEP and support to other areas and organisations that replicate and support the implementation of this programme.

UNEP will elevate its engagement with the private sector by building transformative partnerships (including public-private partnerships) that contribute to the implementation of the organisation's key transformational goals in the thematic areas of climate, nature and pollution. UNEP will engage the private sector in the work of the governing bodies; help private sector actors green their businesses; as well as promote sharing of data, learning and best practices. The emphasis of the collaboration is in partnerships for change, but a small increase in direct financial contributions from the private sector is anticipated as a by-product.

Striving for innovation. UNEP will also invest in the continued exploration of innovative funding mechanisms, learning from sister UN agencies and other organisations that strive for continued innovation. The funds generated would be focused on specific areas of work, hence complementing the core funding.

3.3.4 Human Resources

Delivering the medium-term strategy through a diverse, high-performing workforce. UNEP seeks to be optimally prepared to deliver its medium-term strategy through a diverse workforce of talented and high performing people, who are appropriately deployed and benefit from comprehensive care and support from the organization. UNEP is developing a human resource strategy towards outlining the technical and managerial competencies needed. Initial activities have already started around skills mapping and will provide inputs towards an upcoming staffing review of secretariat functions. This would include reviewing functional titles, mapping positions and rightsizing functional roles and responsibilities to the appropriate subprogrammes and thematic areas for the 2022-2025 medium-term strategy. Staff members will be provided with opportunities to develop within the human resources career stream, while ensuring that a range of sound policies, procedures and systems are in place to enable them to perform their functions.

Enhanced participation in the support to management and strategic corporate reforms. UNEP plays a key role in supporting the Secretary-General's management reforms and participates in several working groups and task forces around human resources. As an active participant in shaping future human resources transformation on policy, UNEP is a member of the special working group on the Central Executive Board's task force on Sexual Exploitation and Abuse, established and built internal capacity in Conduct and Discipline functions, participates in the High-Level Committee on Management working groups on recruitment, outreach, future of work modalities, and mobility; and, sits on the Human Resource Task Force on Training and Learning, and Multi-Lingualism. UNEP continues to make a concerted effort to identify and develop future senior leaders and actively engages with and supports the Resident Coordinator System by facilitating and supporting nominations of UNEP candidates for both the Resident Coordinator Assessment Centre and Resident Coordinator positions.

Staff development and capacity building. Realigning training and staff development in support of UNEP's key reforms and strategic priorities continued in 2019 with the development of the first online Corporate Academy for Finance Management Officers. The Corporate Academy is an example of UNEP's continued investment in its staff. It aims to develop and provide scope for capacity building, while establishing best practices, and improving transparency, accountability and risk mitigation. The Corporate Academy will be expanded and replicated to incorporate other functional skill profiles such as programme management in the future.

Addressing gender gaps and geographical diversity. UNEP continues to address the gender gap, in line with the Secretary-General's system-wide Gender Parity Strategy in supporting overall gender interventions to transform and achieve gender equality that contributes to achieving Sustainable Development Goals. UNEP continues to make sound progress in this area. Since the inception of the Gender Parity Implementation Plan, targets to increase gender parity, have improved considerably, particularly at mid-level and senior leadership levels. UNEP continues to actively engage and work with Hiring Managers and the Executive Office to oversee and improve on overall gender parity targets at these levels and is committed to reaching parity goals. UNEP will also improve geographical distribution through outreach via regional forums and career development avenues. UNEP will enhance reports and monitoring mechanisms to illustrate the geographic distribution of underrepresented countries.

The impact of the COVID-19 Pandemic posed several challenges for human resources and the duty of care. UNEP remains robust and flexible in response to these challenges and to ensure that its business continuity process is carried out smoothly and without major disruption to operational support. COVID-19 required the organization to globally issue several administrative guidelines to address specific administrative and recruitment issues, given travel limitations, telecommuting, the duty of care support to affiliate non-staff (Interns), and country-specific situations. The impact of the pandemic on the global economy has also resulted in additional financial constraints globally to the Organization given urgent operational requirements to redirect funding to critical COVID-19 related activities.

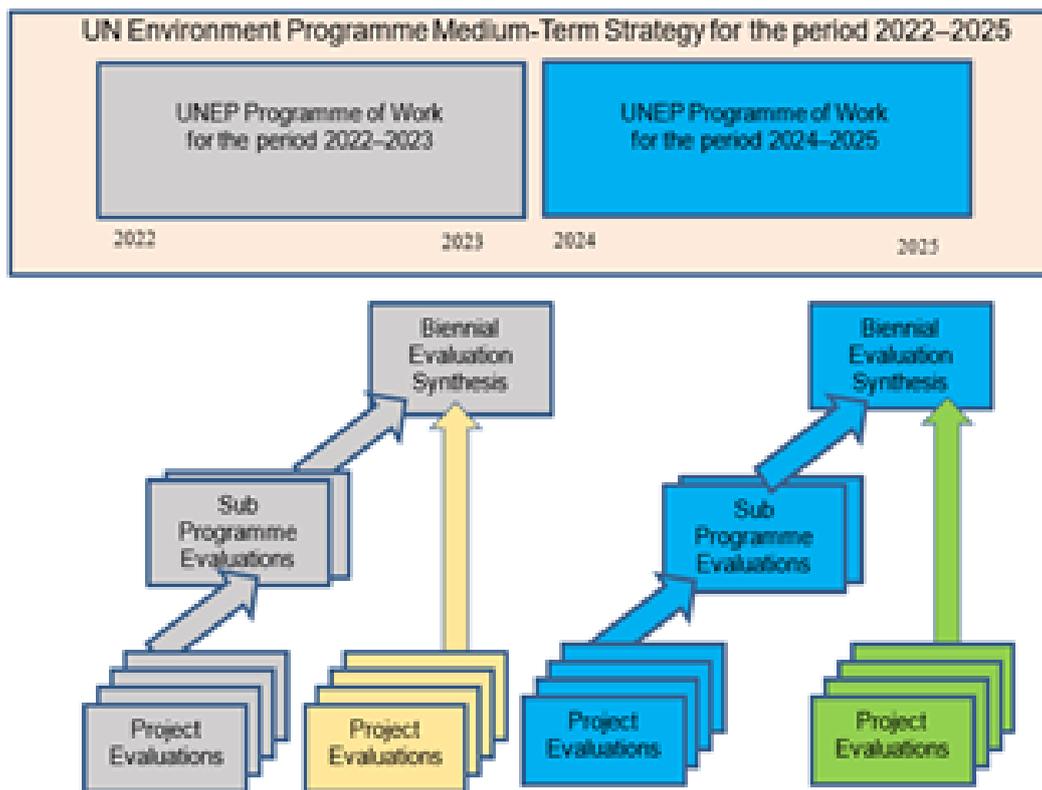
4 Appendices

4.1 Appendix I: Evaluation plan for the period 2022–2023

A Clear focus on results. A prominent feature of the medium-term strategy and its constituent programmes of work is its results orientation. This is reinforced by the UNEP evaluation approach, which has for many years had a strong focus on the organization’s performance in achieving results that are in line with objectives and expected accomplishments. The evaluation plan proposes a combination of complementary evaluations at different levels examining different themes.

Systematic assessments for better performance. The approach to evaluating the programme of work within the medium-term strategy will involve systematic assessments of the subprogrammes and their project portfolios (Figure 6). As a project modality is used to deliver results that are fully aligned with the expected accomplishments, the performance of projects will continue to be evaluated using earmarked resources set aside from project budgets. All evaluations will be conducted in accordance with the United Nations Evaluation Group standards for evaluation to ensure consistency in the quality of the evaluations and to enable the findings to be used for evaluations of performance at the subprogramme level.

Figure 6. Approach to evaluating the Programmes of Work within the Medium-Term Strategy



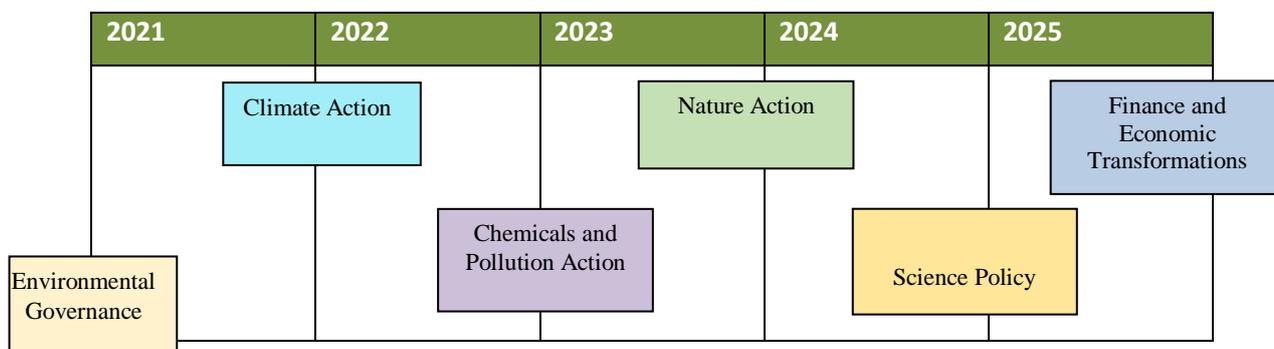
Standardized criteria are used to evaluate performance and assist the aggregation of evaluation findings across the various UNEP interventions. These evaluation parameters are used in all project and subprogramme evaluations and are consistent with international best practices and the United Nations Evaluation Group standards for evaluation. The criteria include strategic relevance and complementarity; effectiveness (including availability of outputs, the achievement of outcomes and likelihood of impact); sustainability of benefits realised at outcome level; efficiency; financial management; monitoring and reporting, and factors affecting performance including preparation and readiness; quality of project management and supervision; the extent of stakeholder engagement and country ownership; responsiveness to human rights¹³ and gender equity; environmental, social and economic safeguards and communication and public awareness.

Inclusive scope and specific objectives. The scope of the work of the evaluation function of UNEP comprises the programmes and projects of the Environment Fund, related trust funds and projects funded by the Global Environmental Facility, Green Climate Fund and Adaptation Fund that are implemented by UNEP as part of the Programmes of Work. Specifically, the objectives of this plan are:

- a) To assess the relevance, effectiveness, efficiency, sustainability and impact of UNEP programmes;
- b) To derive and share lessons learned from the implementation of programme and project activities; and
- c) To ensure that the evaluation recommendations issued by the Evaluation Office and accepted by UNEP programme management and division directors are implemented.

Evaluation sequence. The sequence of evaluations of UNEP subprogrammes will continue as set out in Figure 7. As in previous years, all subprogramme evaluation reports and the recommendations therein will be circulated to UNEP senior management team and presented to the Committee of Permanent Representatives. A plan for the implementation of the evaluation recommendations will be developed based on considerations of the time required for changes to be evident at the subprogramme level.

Figure 7. Proposed schedule of subprogramme evaluations



Project evaluations. The performance of projects that have reached operational completion will be evaluated. It is estimated that approximately 60 project evaluations will be completed over the Programme of Work period. Evaluation processes are carried out in close cooperation with the relevant project/programme managers and evaluation reports are circulated to the senior managers and posted on the Evaluation Office website. The Evaluation Office will continue to draw lessons from these evaluations and issue recommendations with formal implementation compliance tracking.

¹³ Consideration of the needs of all vulnerable groups, including those living with disabilities, youth, children, indigenous people and those living in poverty, are included under the assessment of responsiveness to human rights.

At the end of the biennium 2022–2023, an evaluation synthesis report will be prepared to summarize UNEP’s performance through trends and patterns observed during the biennium from completed evaluations at all levels. The patterns and trends will be used to identify recommendations and lessons to be brought to the attention of, and discussed with, Subprogramme Coordinators and UNEP senior management. The report will be presented to the Committee of Permanent Representatives and the Environment Assembly and disseminated to national Governments and UNEP staff.

The Evaluation Office will follow up on the implementation of evaluation recommendations to ensure that actions required to improve programme performance and management are taken in a timely manner. The Evaluation Office will report on the status of these recommendations to the Executive Director every six months and will publish compliance statistics for evaluation recommendations in the evaluation synthesis report and on the Evaluation Office website.

4.2 Appendix 2: Audited financial statements of the United Nations Environment Programme for the year ended 31-December-2019 and Recommendations of the United Nations Board of Auditors (<https://undocs.org/en/A/75/5/Add.7>)

Financial report and statements were prepared by UNON on behalf of UNEP, based on International Public Sector Accounting Standards (IPSAS) and in accordance with rule 106.1 of the Financial Regulations and Rules of the United Nations, for the year ending 31 December 2019. The financial statements were reviewed by UNEP and signed by Executive Director on 31 March 2020. They were submitted on 31 March 2020 to the Board of Auditors in accordance with the provisions of regulation 6.2, which requires that the annual financial statements be submitted to the Board following certification no later than three months following the end of the relevant financial period. The Board of Auditors currently comprises members from Chile, India and Germany. The UNEP accounts were audited by the audit office Chile.

The Board of Auditors issued an unqualified audit opinion on the financial statements of UNEP for the year ended 31 December 2019. In addition, the Board found no significant errors, omissions or misstatements that could affect its opinion on the UNEP financial statements. In its report, the Board did identify scope for improvements in some areas that require management action.

In its audit for the financial year ended 31 December 2019, the Board of Auditors issued 60 recommendations, including 17 main recommendations. All the recommendations were accepted and are under implementation. Further, in the annex to Chapter II of its report for the year ended 31 December 2019, the Board provided a summary of the status of implementation of 35 recommendations for previous financial periods. Based on the evidence provided by UNEP on the implementation of these prior year recommendations, the Board closed 11 of them. The information relating to the outstanding recommendations that were assessed by the Board to be either “Under implementation” or “Not implemented” etc., are provided in the Board’s report.

4.3 Appendix 3: Organigram

