

MOPAN Performance Evidence

# **MOPAN ASSESSMENT REPORT UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)**

Part II. Technical and Statistical Annex

July 2026

# Disclaimer

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## About MOPAN

The Multilateral Performance Network (MOPAN) comprises 20 members that promote an effective multilateral system, trusted to deliver solutions to evolving global goals and local challenges.

MOPAN is a network of members who assess multilateral organisations, shape performance standards, and champion learning and insights to strengthen development and humanitarian results and promote accountability. Capitalising on the Network’s unique cross-multilateral system perspective and expertise, MOPAN members work together to deliver relevant, impartial, high-quality and timely performance information as a public good through an inclusive and transparent approach.

MOPAN’s performance information mitigates risks, informs decision-making and supports change, helping to increase knowledge and trust amongst all stakeholders, and ultimately to achieve a stronger and better performing multilateral system.

Figure 1. MOPAN MEMBERS as at 1 June 2026



Source: MOPAN Secretariat

# Preface

## Introducing MOPAN

The Multilateral Performance Network (MOPAN) comprises 20 members<sup>1</sup> that promote an effective multilateral system, trusted to deliver solutions to evolving global goals and local challenges.

A MOPAN assessment report seeks to provide a snapshot diagnostic of an organisation's performance, within its mandate. MOPAN's mission and vision are described in Box below.

### Box 1 MOPAN's Mission and Vision

MOPAN is a network of members who assess multilateral organisations, shape performance standards, and champion learning and insights to strengthen development and humanitarian results and promote accountability.

Capitalising on the Network's unique cross-multilateral system perspective and expertise, MOPAN members work together to deliver relevant, impartial, high-quality and timely performance information as a public good through an inclusive and transparent approach.

MOPAN's performance information mitigates risks, informs decision-making and supports change, helping to increase knowledge and trust amongst all stakeholders, and ultimately to achieve a stronger and better performing multilateral system.

MOPAN's shared vision is to promote an effective multilateral system, trusted to deliver solutions to evolving global goals and local challenges.

MOPAN's assessments provide a comprehensive overview of organisational effectiveness, including how an organisation is positioned to address its current and future challenges. These assessments support MOPAN members in their governance and decision-making for the multilateral organisations they fund. They also support the leadership of multilateral organisations in implementing reforms that reflect multilateral good practices.

MOPAN also produces a range of analytical insights into the multilateral system. MOPAN's full range of performance evidence and analysis can be found [on the MOPAN website](#).

## Assessment Process and Structure of the Report

MOPAN assessments are conducted through a rigorous and collaborative process to ensure that the findings are based on a strong evidence-base and resonate with an organisation and its stakeholders. It draws on multiple lines of evidence (documents, survey, and interviews) from sources within and outside an organisation. Evidence from these different sources is triangulated to identify findings and determine ratings against MOPAN's indicator framework using [MOPAN's methodology](#), which is based on international best practice. Additional information about the process is provided in Chapter 5 of this report and in MOPAN's methodology manual.

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<sup>1</sup> As at 1 June 2026: Australia, Belgium, Canada, Denmark, Finland, France, Germany, Italy, Ireland, Korea, Luxembourg, Netherlands, New Zealand, Norway, Qatar, Spain, Sweden, Switzerland, United Kingdom, USA

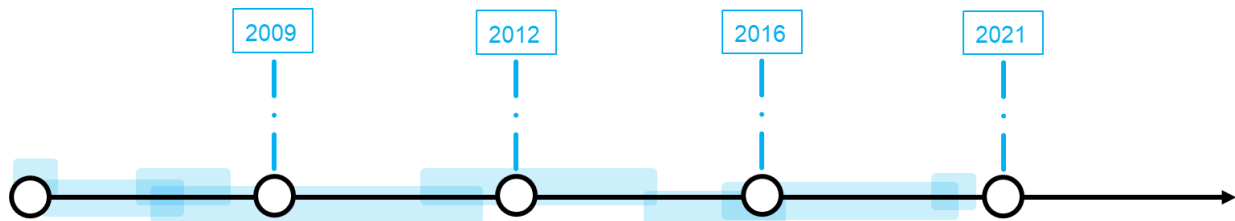
This assessment report includes five sections:

- *Executive summary*, which provides an overall summary of the assessment;
- *Chapter 1: Introducing UNDP*, which provides key information about the organisation being assessed, including its mandate, governance structure, business model and operations;
- *Chapter 2: Conclusions and considerations for the future*, which lays out the overall conclusions of the assessment and identifies forward-looking considerations for the organisation and its governing body; and
- *Chapter 3: Assessment findings*, which describes the findings of the assessment against MOPAN's framework and Key Performance Indicators.
- *Chapter 4: About this Assessment*, which provides additional information about the methodology and approach, including timelines for implementation and key activities.

The report is complemented by a set of Technical Annexes available online. Annex A describes the underlying analysis feeding into the assessment ratings. Annex B provides the overall list of documents used. Annex C provides the results of MOPAN's partner survey. Annex D provides a complementary analysis of UNDP's role in promoting UN system-wide efficiency.

### History of MOPAN assessments of UNDP

*UNDP was assessed in 2009, 2012, the 2015-16 assessment cycle, and most recently in the 2020-21 assessment cycle.*



*The most recent assessment, published in 2021, coincided with the final phase of UNDP's Strategic Plan 2018-21. Links to previous MOPAN assessments of UNDP are available on the [MOPAN website](#).*

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## PART II: Technical and Statistical Annex

**Part II: Technical and Statistical Annex** provides the background to the key findings and scores presented in the first part of the report. It starts by outlining the underlying analysis of each score by key performance indicators, micro-indicators and elements. Then, it lists the documents used as evidence for analyses and scores. Last, it summarises the results of the external partner survey that fed into the assessment.

# Annex A: Performance analysis

## Methodology for scoring and rating

The approach to scoring and rating under MOPAN 3.1 is described in the 2020 Methodology Manual<sup>2</sup>, which can be found MOPAN's website.

Each of the 12 key performance indicators (KPIs) contains several micro-indicators (MIs), which vary in number. The KPI rating is calculated by taking the average of the ratings of its constituent MIs.

### **Scoring of KPIs 1-8**









The scoring of KPIs 1-8 are based upon an aggregated scoring the MIs. Each MI contains a several elements, which vary in number, that represent international good practice. Taking the average of the constituent scores per element, a score is then calculated per MI. The same logic is pursued at aggregation to the KPI level, to ensure a consistent approach. Taking the average of the constituent scores per MI, an aggregated score is then calculated per KPI.

### **Scoring of KPIs 9-12**

The scoring of KPIs 9-12 is based upon a meta-analysis of evaluations and performance information, rated at the MI level and aggregated to the KPI level. For KPI 9, results against the mandate and contribution to cross-cutting results are given equal weight. KPIs 9-12 assess results achieved as assessed in evaluations and annual performance reporting from the organisations.

## Rating scales

Whenever scores are aggregated, rating scales are used to translate scores into ratings that summarise the assessment across KPIs and MIs. The rating scale used under MOPAN 3.1 is shown below.

 <b>Highly satisfactory</b> (3.51-4.00)	 <b>High evidence confidence</b>
 <b>Satisfactory</b> (2.51-3.50)	 <b>Medium evidence confidence</b>
 <b>Unsatisfactory</b> (1.51-2.50)	 <b>Low evidence confidence</b>
 <b>Highly Unsatisfactory</b> (0.00-1.50)	
 <b>No evidence / Not applicable</b>	

A score of "N/E" means "no evidence" and indicates that the assessment team could not find any evidence but was not confident of whether or not there was evidence to be found. The team

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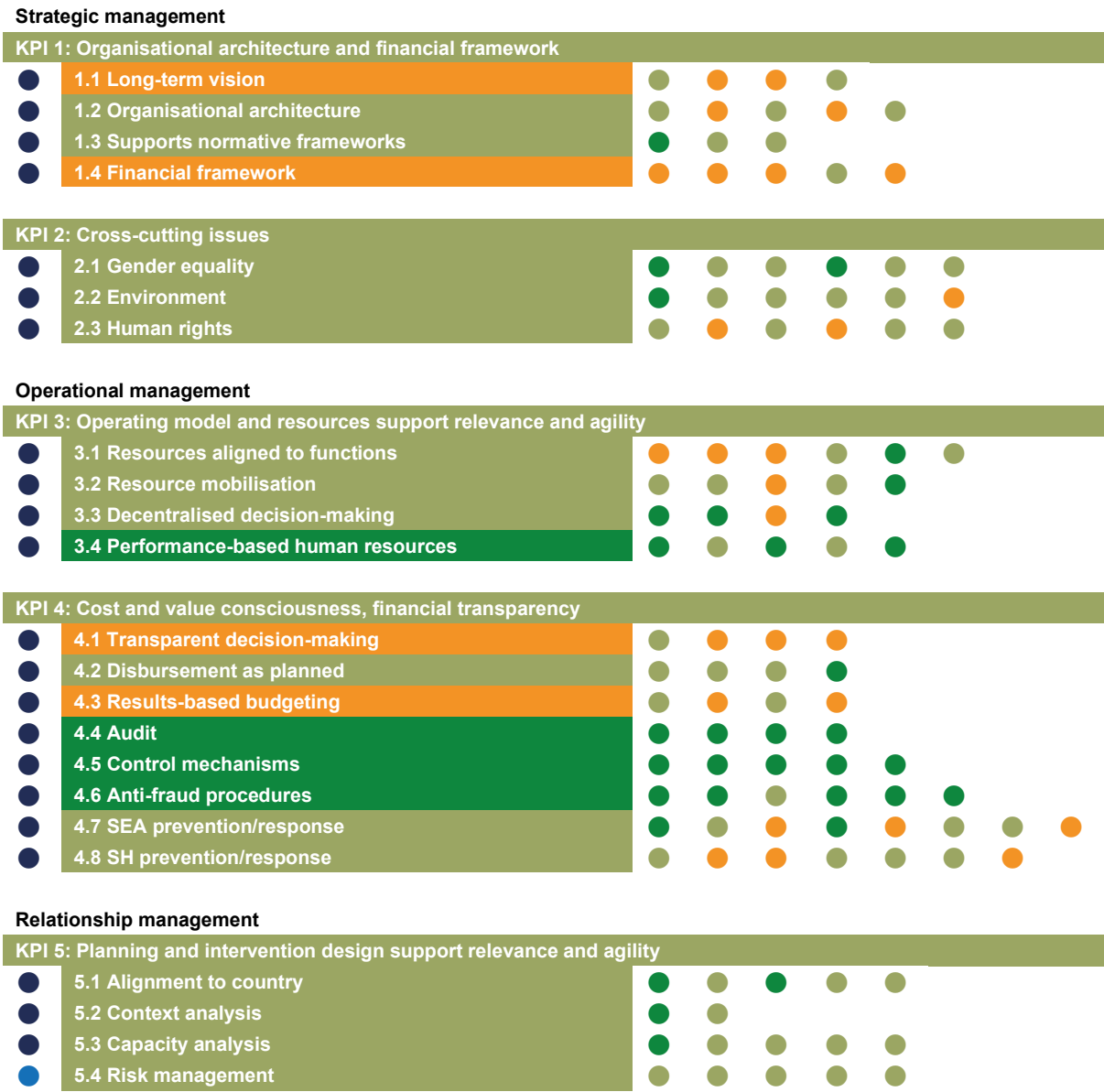
<sup>2</sup> MOPAN 3.1 Methodology Manual, 2020 Assessment Cycle,  
[http://www.mopanonline.org/ourwork/themopanapproach/MOPAN\\_3.1\\_Methodology.pdf](http://www.mopanonline.org/ourwork/themopanapproach/MOPAN_3.1_Methodology.pdf)

assumes that “no evidence” does not necessarily mean that the element is not present (which would result in a zero score). Elements rated N/E are excluded from any calculation of the average. A significant number of N/E scores in a report indicates an assessment limitation (see the Limitations section at the beginning of the report). A note indicating “N/A” means that an element is considered to be “not applicable”. This usually owes to the organisation’s specific nature.

**Changes to MOPAN’s rating system**

MOPAN’s methodology is continuously evolving, and a recent notable change concerns how ratings (and their corresponding colours) were applied based on the scores at micro indicator (MI) and key performance indicator (KPI) levels. Compared to the pre-2019 rating scale, the threshold for each rating has been raised to reflect the increasing demands of organisational performance in the multilateral system. The underlying scores and approach to scoring are unaffected.

**Figure 1. UNDP scoring overview**



● 5.5 Cross-cutting issues in intervention design	●	●				
● 5.6 Sustainability	●	●	●	●		
● 5.7 Implementation speed	●	●	●	●	●	

**KPI 6: Work in coherent partnerships**

● 6.1 Agility	●	●	●				
● 6.2 Comparative advantage	●	●	●	●	●		
● 6.3 Use Country systems	●	●	●	●			
● 6.4 Synergies	●	●	●	●			
● 6.5 Co-ordination	●	●	●				
● 6.6 Information sharing	●	●	●				
● 6.7 Accountability to beneficiaries	●	●	●	●	●		
● 6.8 Joint assessments	●	●	●				
● 6.9 Knowledge	●	●	●	●	●	●	
● 6.10 HDP Nexus	●	●	●	●	●	●	●

**Performance management**

**KPI 7: Transparent results focus, explicitly geared to function**

● 7.1 RBM applied	●	●	●	●	●	●
● 7.2 RBM in strategies	●	●	●	●	●	
● 7.3 Evidence-based targets	●	●	●	●	●	
● 7.4 Effective monitoring systems	●	●	●	●		
● 7.5 Performance data applied	●	●	●			

**KPI 8: Evidence-based planning and programming applied**

● 8.1 Independent evaluation function	●	●	●	●	●	●
● 8.2 Evaluation coverage	●	●	●	●	●	
● 8.3 Evaluation quality	●	●	●	●	●	
● 8.4 Evidence-based design	●	●	●	●	●	
● 8.5 Poor performance tracked	●	●	●	●		
● 8.6 Follow-up systems	●	●	●	●		
● 8.7 Uptake of lessons	●	●	●	●		

**Results**

**KPI 9: Achievement of results**

● 9.1 Results attained	●
● 9.2 Gender equality	●
● 9.3 Environment/Climate change	●
● 9.4 Human Rights	●

**KPI 10: Relevance to partners**

● 10.1 Responsive to needs	●
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**KPI 11: Efficient delivery**

● 11.1 Cost efficiency	●
● 11.2 Timeliness	●

**KPI 12: Sustainability**

● 12.1 Sustainable benefits	●
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## Strategic management

*Clear strategic direction geared to key functions, intended results and integration of relevant cross-cutting priorities.*

<b>KPI 1: Organisational architecture and financial framework enable mandate implementation and achievement of expected results</b>	<b>KPI score</b>
<b>Satisfactory</b>	<b>2.66</b>
<b>MI 1.1 Strategic plan and intended results based on a clear long-term vision and analysis of comparative advantage in the wider UN system and global development context</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Unsatisfactory</b>
<b>Overall MI score</b>	<b>2.5</b>
Element 1: A publicly available strategic plan (or equivalent) contains a long-term vision	3
Element 2: The vision is based on a clear analysis and articulation of comparative advantage	2
Element 3: The strategic plan operationalises the vision and defines intended results	2
Element 4: The strategic plan is reviewed regularly to ensure continued relevance and attention to risks	3
<b>MI 1.1 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP publishes four-yearly strategic plans with a high-level vision statement for the organisation. It has sought to reposition itself around a systems approach and a portfolio way of working, but some key concepts will need clearer definition if they are to be successfully operationalised.</b></p> <p>UNDP publishes strategic plans on a four-year cycle that set out the organisation’s long-term vision. The Strategic Plan for 2022-25 (SP 2022-25) was recently succeeded by a new Strategic Plan for 2026-29 (SP 2026-29). Both plans define UNDP’s vision as offering development cooperation partnerships with programme countries in support of the 2030 Agenda for Sustainable Development. While the latest SP 2026-29 has a sharper focus, both documents are broad in scope, setting out a wide range of programming areas in accordance with UNDP’s broad mandate, and leaving questions of prioritisation to be resolved at the country level. Stakeholders described the strategic plans as providing a ‘licence to operate’, rather than a defined set of priorities, leaving UNDP without a clearly defined role and function within the UN development system.</p> <p>The Strategic Plan for 2022-25 offered a “3x6x3 framework”, consisting of three directions of change, six signature solutions and three enablers that collectively contribute to achieving the 2030 Agenda, together with four ‘moonshots’ – ambitious objectives on poverty reduction, energy access, governance and SDG financing. These were connected through a theory of change model. The Plan envisions a future where countries are empowered to achieve the Sustainable Development Goals (SDGs) through structural transformation, leaving no one behind, and building resilience. It focuses on delivering integrated solutions across the signature solutions, powered by strategic innovation, digitalisation, and development financing. Many interviewees, and a clear majority of survey respondents (80%, including 19% strongly, 50% agree, 12% somewhat agree), agreed that this offered a clear vision for UNDP. However, some staff noted a lack of clarity across the different levels of the strategy (directions of change, signature solutions and enablers) and ambiguity in some of the core ideas. Country-based staff noted that they were more likely to rely on policy papers and country programme documents for strategic direction, rather than the Strategic Plan. A level of concern was also raised by external stakeholders about the focus and coherence of the vision.</p> <p>SP 2026-29 describes itself as having fewer but more integrated strategic objectives (prosperity, effective governance, a healthy planet and crisis resilience), along with three accelerators. Its vision is to offer a “platform for cooperation”, where each country defines its own goals and aspirations under the 2030 Agenda and other multilateral agreements. It announces a sharper focus “on what the evidence shows UNDP does best: delivering change at a systems level, through integrated solutions driven by national priorities.” The</p>	001, 002, 003, 017, 208, 209, 210, 211, 212, 213, 214, 224, 226, 228, 302

Plan sets out the systems approach (working on “underlying social, economic and financial systems”, rather than sector by sector) and a portfolio way of working (“rallying multiple partners and assets around a common mission”), as a solution to longstanding concerns about the fragmentation of its portfolio into projects (which is itself a result of declining core funding and increased earmarking of donor resources). This emphasis on transformative, system-level change is linked to the ‘SDG integrator’ role given to UNDP under the 2018 UN development system reforms. The Plan talks about UNDP’s role within the UN development system, pledging to use its expertise, networks and field presence to enhance its collective effectiveness in promoting systemic change.

In interviews with staff and external stakeholders, the focus on systemic change as a more strategic approach to supporting SDG implementation was welcomed. The Plan recognises the risks of fragmentation of the UNDP portfolio caused by increased earmarking, and the need for a more strategic approach to supporting SDG implementation in an era of declining aid resources. It acknowledges the need for change in organisational culture and modernised operations, alongside changes in funding patterns. It points to a number of ongoing activities – such as Accelerator Labs, pilots of the portfolio approach and improved guidance on systems-thinking – designed to operationalise the vision.

However, stakeholders also noted that key concepts, such as ‘systems thinking’, remain loosely defined and risked being ‘everything to everyone’, rather than a means of driving increased strategic focus. They sat in tension with the prevailing incentives facing UNDP country offices, which need to pursue earmarked project funding in order to cover their costs, and the capacities available within country offices, which are geared towards attracting and delivering projects. Moving towards a genuinely systems-based approach would require significant organisational change. The scale of the change required and the pathway for achieving it in the face of contrary pressures and incentives (including declining core funding) is not well articulated in the Plan. The ‘SDG integrator’ role, which was not defined during the 2018 UN development system reforms, has been interpreted narrowly as an advisory function vis-a-vis programme countries, rather than an enabling function across the UN development system. The idea of ‘co-creating’ portfolios of linked programmes with sister agencies is still nascent. Overall, while the vision underlying the Strategic Plan is a positive one, it remains remote from UNDP’s organisational reality.

**Element 2: The Strategic Plan articulates UNDP’s comparative advantage across nine elements, but there are questions as to whether this matches its organisational focus, while UNDP’s role as a support platform for the UN development system on SDG support is not clearly articulated.**

UNDP’s articulation of its comparative advantage is informed by learning from previous strategic plans and stakeholder consultations. SP 2026-29 identifies nine areas of comparative advantage, including universal country presence, deep expertise and thought leadership, the ability to offer ‘integrated solutions’ to SDG implementation, the combination of policy and operational capacity, and ability to provide services to other UN entities. It also articulates UNDP’s role within the UN development system, with a commitment to leverage UNDP’s expertise, networks and field presence to contribute to the effectiveness of other UN entities.

An evaluation of SP 2022-25 reached mixed findings on UNDP’s articulation of its comparative advantage. It found that UNDP had developed strengths in normative work, climate governance and sustainable finance. It had increased its commitment to integration and systems-thinking, which are potential foundations for its larger role within the UN development system and the ‘integrator’ function conferred by QCPR. The evaluation noted three core strengths that had helped position UNDP as a key partner in promoting integrated solutions to systematic development challenges: its global presence, its broad mandate and its expertise in governance. However, it also found a lack of alignment between these core strengths and the funding model, which was diluting UNDP’s strategic focus. A lack of conceptual clarity on systems-thinking and the integrator approach had hampered their operationalisation. It found that UNDP’s role as a support platform for the UN development system had been undermined by challenges in fostering genuine interagency collaboration. The evaluation concluded that “the absence of a clearer focus on its [UNDP’s] recognised strengths compromised the thematic distinctiveness of UNDP compared to other UN agencies... [while] pursuit of diverse funding opportunities... diluted its clarity of purpose and value proposition”.

These themes also emerged from the consultations undertaken for this assessment – in particular, the trade-offs between breadth and flexibility, on the one hand, and strategic focus and role clarity, on the other. Stakeholders noted that, in principle, UNDP's broad mandate enables it to take a more strategic perspective on supporting Agenda 2030. On the other hand, it results in UNDP being seen to 'do everything', driven more by the availability of funding opportunities than by a clear idea of its own comparative advantage. Concerns about overlap with other UN entities were frequently raised, given that three of the six 'signature solutions' in SP 2022-25 (the environment, energy and gender) are areas of specialisation for other agencies. This contributes to competition over dwindling resources. While UNDP sees its role in these areas as supporting system-level efforts and strengthening coherence and synergy across the UN development system, a lack of consensus on UNDP's role hampers its ability to shape system-wide performance. UNDP's traditional focus on governance was recognised as of critical importance, particularly in fostering an integrated approach to the SDGs. However, stakeholders also noted that UNDP did not always have sufficient technical depth in governance and policy making at the country level to play this role effectively, and that a focus on project delivery leaves limited space for strategic engagement in systems development.

This finding remains consistent with the 2021 MOPAN assessment, which noted that UNDP was seeking to augment its traditional roles as programme implementer for partner countries and service provider to other UN entities with a series of new roles: policy advice and capacity building for SDG integration; thought leader and knowledge broker on systemic change; and a platform for portfolio approaches to development across the UN development system. It found that these roles had not yet been clearly conceptualised or operationalised across the organisation.

**Element 3: The Strategic Plan sets out a vision of a UNDP focused on system-level change, working through portfolios of linked programmes, but lacks a clear plan for operationalising this vision in the face of competing incentives linked to funding patterns. The Plan defines global results areas, but tools for measuring UNDP's contribution to systemic change are still under development.**

The vision outlined by the Strategic Plan is broad, in keeping with the breadth of UNDP's mandate and its decentralised organisational structure. It permits UNDP to engage across the waterfront of potential development interventions, guided by the preferences and priorities of each country and the availability of funding. This breadth, according to some stakeholders, is a source of comparative advantage, making it possible for UNDP to be a strategic adviser to programme countries on SDG implementation. However, it also gives rise to a risk of fragmentation of effort and duplication with other UN agencies, where country offices are incentivised to pursue earmarked project funding across a diverse range of thematic areas, in order to cover their own costs. As the Plan acknowledges, this fragmentation risk is exacerbated by the decline in core funding. The Plan posits the shift to systems-based approaches and portfolio working as a means of increasing UNDP's strategic focus. However, accomplishing that shift is difficult without increased core funding, and in the face of the strong incentives facing country offices to pursue project funding. Efforts to shift towards a portfolio approach have been held back by the limited availability of flexible funding. This makes aspects of the Strategic Plan feel aspirational, rather than grounded in a viable change management agenda.

System thinking is a complex idea, drawing on a significant amount of underlying theory, making it difficult to interpret. The core of systems thinking is the recognition of complexity: the idea that development outcomes are underpinned by complex power relations, feedback loops and path dependencies, meaning that there can be no one-size-fits-all approach to development challenges. The Plan recognises this, stating that UNDP will learn to navigate uncertainty and complexity, adapting to different scenarios and funding availability, and ensuring "the strategic expansion or consolidation of programmatic elements as opportunities emerge or constraints materialise, while maintaining the integrity of the UNDP offer." However, UNDP's operational model is not conducive to this flexible way of working. Over the review period, UNDP has invested in methodologies and guidance to improve its contextual analysis (e.g., the Foresight for CPD toolkit). However, according to key stakeholders, understanding of the systems-thinking approach is patchy across the organisation, and the incentives are structured around maximising project income. The question of how to reorient the organisation towards systems thinking has therefore not

been fully resolved.

UNDP's corporate results framework, called the Integrated Results and Resources Framework (IRRF), summarises the developmental and organisational results to be achieved by UNDP. It is aligned to the key categories in SP 2026-29 (four strategic outcomes and three accelerators), and also sets out measures for organisational effectiveness and efficiency. The MOPAN assessment finds that monitoring and results reporting at project level is generally well done, but that there are significant gaps in the measurement of development outcomes. The Strategic Plan commits UNDP to refining its measurement tools to better capture systemic change from linked portfolios of activities, but this remains a work in progress.

**Element 4: UNDP's Strategic Plan is reviewed regularly to ensure its continued relevance.**

The Strategic Plan is produced on a regular four-year cycle. Each is subject to a mid-term review and an independent evaluation, which test the assumptions of the Strategic Plan against changes in the external environment, as well as UNDP's delivery of the Plan. The April 2023 mid-term review of SP 2022-25 devoted more effort to reporting on UNDP's delivery of the plan than assessing the continuing relevance of the plan, but it did conclude that the Plan remains relevant, fit for purpose and aligned with changing conditions – in fact, even more relevant, given deteriorating conditions. The conclusion is, broadly stated, that the world has become more complex and turbulent, that this trend was anticipated in SP 2022-25, and that the Plan therefore remains appropriate.

A **comprehensive evaluation** of the Strategic Plan was published in April 2025, covering the period January 2020 to September 2024. It reaches conclusions about the strengths and weaknesses of the Plan as a strategic framework, looking at clarity, focus, operationalisability and realism. Key strengths of the Plan include:

- Its inherent flexibility helped keep UNDP relevant in a volatile context
- Its shift towards system thinking and SDG integration helped give UNDP a more strategic focus
- It recognised rising global complexity
- Its strategic enablers (innovation, digitalisation and sustainable finance) were found to be on point.

Weaknesses included:

- A lack of clarity in UNDP's value proposition
- It failed to give sufficient guidance on operationalisation of systems-thinking
- Its ambition exceeded the resources available
- It failed to set out a strong enough results management approach to support UNDP's ambitions on systemic change.

These findings were considered in the development of SP 2026-29.

**MI 1.1 Evidence confidence**

**High Confidence**

**MI 1.2: Organisational architecture congruent with a clear long-term vision and associated operating model**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**2.6**

Element 1: The organisational architecture is congruent with the strategic plan

3

Element 2: The operating model supports implementation of the strategic plan

2

Element 3: The operating model is reviewed regularly to ensure continued relevance

3

Element 4: The operating model allows for strong co-operation across the organisation

2

Element 5: The operating model clearly delineates responsibilities for results

3

**MI 1.2 Analysis**

**Evidence documents**

**Element 1: There is a core tension between UNDP's ambition of providing more strategic support for SDG implementation and the challenging of maintaining a large field presence in an era of diminishing resources, which pushes the organisation to focus on attracting and implementing donor-funded projects.**

002, 003, 009, 012,  
041, 208, 224, 332

UNDP's organisational architecture combines a strong corporate centre for policy and knowledge work with a near-universal field structure and a highly decentralised operating model. The breadth of field presence enables UNDP to provide operational services for the UN system. It also enables UNDP to play the role of SDG integrator, supporting programme countries and their development partners to take an integrated approach to SDG policy, planning and financing, and to provide a platform for portfolio approaches to development cooperation aimed at achieving systemic change.

While the universal field presence is core to UNDP's comparative advantage, it is expensive to maintain. This pushes country offices to orient themselves towards attracting and delivering project funding, in order to cover their costs. This creates a strategic dilemma for UNDP. Its efforts to reorient its field presence towards detailed contextual analysis, thought leadership and policy engagement is working against a set of incentives created by funding shortages and earmarking. In interviews, stakeholders also suggested that many country offices lack the skills required for systems-level analysis and policy engagement. As discussed under MI1.1, the Strategic Plan acknowledges this challenge but offers no clear solution in the context of the continuing decline in core funding. This tension between strategic ambition and organisational reality is becoming more acute as the funding environment tightens.

SP 2022-25 recognised this tension and set out plans for UNDP to modernise its operational systems and structures to be congruent with the vision and new ways of working articulated in the Plan. It articulated changes to financial and management systems that would enable a more proactive approach to risk management and organisational effectiveness, in order "to be more agile, transparent and accountable, in order to efficiently support new ways of doing business, like portfolio management; and to meet the expectations of partners, including the private sector." A range of organisational reforms have been implemented over the assessment period, including ongoing implementation of the People for 2030 strategy and the introduction of a new enterprise resource planning system (Quantum). To support programming and the shift to systems thinking and a portfolio approach, there have been improvements in the POPP, the resourcing of Accelerator Labs to support new and innovative approaches, and enhancement of digitalisation efforts and support. While the reforms have resulted in improvements in a range of areas, it remains the case that the core strategic ambitions of the Strategic Plan appear to be working against, rather than in congruence with, the constraints imposed by the organisational architecture.

An area of UNDP's organisational architecture which is not clearly reflected in the Strategic Plan is the back-office support provided by its Global Shared Services Centre. This support is significant in terms of what UNDP offers and provides to other UN agencies in three areas: HR administration, Payroll and Finance Services. Given the direction of travel in the UN80 reform, the provision of cost-effective operational platforms to smaller and non-resident agencies may need to become a higher strategic priority for UNDP and a driver of its future organisational development.

**Element 2: UNDP's operating model and its reliance on earmarked funding create a set of organisational realities that work against the changes anticipated in the Strategic Plan.**

Over the assessment period, UNDP has set out to modernise its operational systems and processes to support the implementation of the Strategic Plan, shifting away from a traditional approach to programme delivery towards integrated approaches and systems thinking. The evaluation of SP 2022-25 recognised this: "To enhance operational efficiency and effectiveness, UNDP prioritised organisational agility, centralising services, adapting human resource policies, and implementing a new enterprise resource planning system, among other enhancements. UNDP also reinforced its anticipatory capabilities to further integrate strategic foresight into its approaches." As part of the de-linking of the Resident Coordinator (RC) system, UNDP also sought to improve its offer and value to the wider UN system. According to the evaluation, "UNDP underwent operational improvements that

introduced necessary changes and benefits, reinforcing its role as a responsive partner and transparent operational backbone to the Resident Coordinators' offices and other United Nations agencies amid evolving contexts." These changes proceeded in parallel to efforts to encourage UNDP's funders to provide more core and flexible funding, and to expand and diversify funding partnerships.

The evaluation also considered the strategic enablers from SP 2022-25 as essential for maintaining UNDP's relevance in a volatile global development context. The innovation and digital enablers were intended to address new development challenges, while the sustainable development finance enabler promoted discussion "on the urgency of SDG financing at national and global levels". However, it also found an implementation gap in that all of the "enablers faced challenges in transitioning from assessments to effective delivery and achieving concrete results at scale."

The shift to integrated approaches and systems thinking proved to be the most difficult challenge under SP 2022-25. Some of the changes were reliant on factors beyond UNDP's direct control. For example, the shift to a portfolio approach was intended to encourage funders to move beyond earmarked project funding towards more flexible support for portfolios of support. However, while UNDP enjoyed some success in raising funds for the approach, many donors continued to prefer tight earmarking of fundings. There were also challenges in alignment with established processes for CPD design, resource mobilisation and reporting. A Portfolio Approach Policy was delivered in 2024, with the aim of establishing the portfolio as the primary means of delivering CPD outcomes. However, the evaluation of SP 2022-25 noted different degrees of willingness among country-level stakeholders to buy into systems thinking and integrated approaches beyond the design phase, with a tendency to revert to traditional roles during implementation. This has made it difficult for UNDP to demonstrate concrete results through its portfolio approach and therefore to make the case for a shift in funding practices. Overall, the SP 2022-25 evaluation found that UNDP's organisational culture was shaped by its existing operating model and resistance to change. For example, the Accelerator Labs were designed to disrupt traditional ways of working but struggled to gain traction or to achieve the necessary shift in mindset.

**Element 3: During this period there has been a comprehensive business model review. The complexity of UNDP's operating model means that it is challenging to review it in its entirety on a regular basis although key elements are considered during the annual reviews. The integrated resource plan is also reviewed annually; this complements the strategic plan and is designed to support the operating model.**

The Business Model Review (BMR) conducted in 2024 presents an overall assessment of UNDP's operating model. The BMR is as an independent diagnostic analysis to assess how UNDP creates, finances, and delivers value to its partners. It provides a set of comprehensive insights and recommendations for the components of the business model. The key components of UNDP's business model are working in partnerships, providing integrated solutions, finance mobilisation, capacity building, innovation and expertise, service delivery, knowledge products and crisis response. The findings of the review were presented to Member States in December 2024. Stakeholders interviewed considered the BMR to have introduced clearer roles and, to some extent, accountabilities, between HQ, regions, and country offices but, despite being a clear objective of the BMR, it has not resolved some underlying tensions in the model. Several stakeholders for example indicated that the operating model can be seen as a hybrid between policy and operations that "sometimes confuses accountability" and can lead to "slower decision-making."

A Business Model Review Action Plan, approved in February 2025, includes targeted actions to enhance its strategic positioning, address challenges, and seize future opportunities. The integrated resources plan forms an integral complement to the SP 2022-25 as it underpins and supports the implementation and operationalisation of the Strategic Plan. The integrated resources plan, together with the integrated budget, were reviewed mid-term. It is also reviewed annually.

**Element 4: The operating model offers opportunities and guidance for cooperation, but there are challenges in fully integrating its work across country offices.**

UNDP's operating model is decentralised through country operations and centralised through its corporate HQ in New York. This presents opportunities and challenges for cooperation across the organisation. While UNDP's policies and guidance emanate at the corporate level, they are widely consulted in their design through various platforms with the regional and country offices. Several stakeholders viewed the regional bureaus operating as support hubs linking the country offices to the global policy centre while also pointing out the challenge of an uneven distribution of capacity.

However, the evaluation of UNDP's Strategic Plan 2022-2025 noted that despite introducing new knowledge streams, UNDP did not yet fully integrate its global offer and existing capacities, limiting the potential to foster a cohesive learning ecosystem. Moreover, there was limited integration across country offices, UNDP global publications (e.g., HDR, Signals Report), analytical tools (Sense Making, Deep Demonstration), data collection (Accelerator Lab research), and knowledge networks (GPN, Communities of Practice, South-South Cooperation, Accelerator Labs Network).

The decentralised model centred around country offices entail that country programme documents are implemented independently. The Strategic Plan 2022-2025 did not include guidance on how corporate results should be pursued jointly by groups of country offices, hampering capacities for cross-border programming.

**Element 5: While the country offices have responsibility for their own results, there is enhanced ownership of corporate level results through the IRRF and QCPR.**

UNDP's accountability framework supports performance and accountability for programming and management. It is clear this is set at a decentralised level through the country offices. There also appears to be greater responsibility during this period for programme results at the corporate level through collective and collaborative reporting with the IRRF and QCPR. UNDP's operating model continues to rely on achieving results at the country level although there is also accountability for results from regional and global programmes. At the corporate level, there is clearer responsibility and accountability for the achievement and reporting of collective results through the IRRF and QCPR; although it is not entirely clear which unit is singularly responsible (possibly BPPS). The corporate monitoring and reporting function in the Executive Office provides an independent assurance function.

**MI 1.2 Evidence confidence**

**High confidence**

**MI 1.3: Strategic plan supports the implementation of global commitments and associated results**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3.33**

Element 1: The strategic plan is aligned to the 2030 Sustainable Development Agenda, wider normative frameworks and their results (including, for example, the Grand Bargain and the QCPR)

4

Element 2: A system is being applied to track normative results for the 2030 Sustainable Development Agenda and other relevant global commitments (for example, the QCPR and the Grand Bargain, where applicable)

3

Element 3: Progress on implementation and aggregated results against global commitments are published at least annually

3

**MI 1.3 Analysis**

**Evidence documents**

**Element 1: The 2022-25 Strategic Plan is strongly aligned to the 2030 Sustainable Development Agenda. It recognises the need to work in a collaborative and cooperative way with other development actors. The strategic plan is explicitly linked to the QCPR and the SDGs while allowing for differentiation in each country context.**

003, 144, 208, 210, 214, 329, 373

The SP 2022-25 is clearly aligned with the 2030 Sustainable Development Agenda stating that, "UNDP works with countries to expand people's choices for a fairer, sustainable future, to build the world envisioned by the 2030 Agenda for Sustainable Development with planet

and people in balance.” Recognising the greatest potential for change and build capacity, the SP 2022-25 identifies a need for UNDP to strengthen local governance systems and how they are linked to multilevel systems. Given UNDP’s establishment and mandate there is no reference in the SP 2022-25 to wider normative frameworks or the Grand Bargain. There is however a reference to the QCPR in terms of “the importance of the system working together to deliver coherent and integrated development solutions, driven by demand from countries, that maximise collective results and impact.” Several internal stakeholders indicated that the SP 2022-25 is strongly aligned to the QCPR and the SDGs, and that the SP 2022-25 allows for greater national differentiation moving away from the previous ‘chapter model’ to one of shared coherence and a stronger line of accountability to Member States.

The strong alignment to the 2030 Sustainable Development Agenda continues with the new SP 2026-29. The accompanying IRRF shows that the majority of outcome level indicators are aligned to specific SDGs and their indicators. At the impact level: “Progress will be tracked through selected human development and Sustainable Development Goal metrics alongside complementary global indicators and indices directly aligned with the Strategic Plan 2026-29 vision.” At the outcome level: “Outcomes will be monitored through a set of Sustainable Development Goal indicators and other global indicators and indices closely related to the outcomes of the Strategic Plan 2026-2029. Where relevant, these indicators are also adopted in the IRRF of other United Nations agencies that seek to contribute to common outcome areas with UNDP.”

UNDP’s report on the implementation of General Assembly resolution on the Quadrennial Comprehensive Policy Review is aligned with other UN development actors and the 2030 Agenda. Several stakeholders indicated that UNDP’s strategic plan anchors UNDP’s identity within the wider SDG ecosystem which may differentiate it from other UN agencies. The latest progress report covering 2024 states: “UNDP’s approach to strategic integration is built on a shared understanding of the SDGs, their interlinkages, and the capacity to transform specialised, sectoral interventions into cohesive development efforts that respond to partner country needs. In over 70 countries, UNDP, together with its partners, has shifted to portfolio-based approaches through practical actions supported by an evolving suite of tools for large-scale transformation... UNDP has also reframed its SDG initiative to create a more adaptable approach. In particular, the SDG Push works across policy domains with government, UN and local partners leveraging development data and policy tools for national SDG acceleration.”

This strong alignment between UNDP and global commitments in the wider development system is further supported by evidence from the survey. In the MOPAN survey, respondents noted: 86% agree (26% strongly, 47% agree, 13% somewhat agree) UNDP is strategically positioned within the UN and wider multilateral system to deliver on its mandate. 3% somewhat disagree with this statement, while 12% said they didn’t know or had no opinion.

**Element 2: UNDP has enhanced its system of tracking normative results on the SDGs through its integrated results and resources framework (IRRF) and QCPR reporting. The IRRF is used to monitor and track results which include references to specific SDGs and their indicators, although it is not always straightforward to track UNDP results against some SDGs, such as SDGs 13 and 16. Through the QCPR reporting, UNDP is demonstrating a clear contribution to tracking normative results for the 2030 Sustainable Development Agenda.**

The strategic plan is accompanied by an integrated results and resources framework (IRRF). This demonstrates how UNDP’s results and indicators are aligned to specific SDGs and their indicators. The IRRF supporting the SP 2022-25 states: “In addition to the concerted efforts made to align the UNDP Strategic Plan with the QCPR throughout the process of Strategic Plan development, UNDP, together with key United Nations partners, has identified several common and complementary indicators that contribute to inter-agency processes to track system-wide changes. Common and complementary indicators are expected to help clarify how UNDP is achieving results in a coherent manner with other United Nations entities, including in response to the QCPR.

Common indicators are those that appear verbatim in at least two entities’ results or

reporting frameworks and are drawn, where possible, directly from other globally agreed frameworks – including 11 indicators from the QCPR monitoring and reporting framework, 2021–2024. Complementary indicators are identified as those in the results framework that are not repeated verbatim in the results or reporting frameworks of a United Nations entity but are related or provide different but complementary lenses or insights into the same issue, high-level result and/or area of complementary work, such as a Sustainable Development Goal target. To be categorised as a complementary indicator, a related indicator will have been identified as being tracked corporately by at least one other United Nations entity.”

In addition there is an annual report card (April 2025) which includes a result area on inter-governmentally-agreed principles integrated in programming and policies and indicators on human rights-based approach, leaving no one behind, gender equality etc. The evidence suggests however that UNDP’s reporting system is only partially able to track its results to SDGs. This is indicated in two successive UNBOA reports during the early period of the SP 2022-25 although there appear to be signs that reporting on SDGs has improved with the introduction of Quantum.

First, the UNBOA report of 2022 highlighted reporting challenges in relation to SDGs 16: “The efforts of UNDP to engage in the Sustainable Development Goal 16 agenda is not always sufficiently captured through the results framework of the strategic plan because of deficiencies and inconsistencies in activity-tagging. This is notably due to the fact that the integrated results and resources framework for the UNDP strategic plan for the period 2022–2025 is designed to measure delivery against agreed outcomes and outputs, not specifically against the Goals”. Second, the UNBOA of 2023 highlighted issues with reporting on SDG 13: “UNDP is relying on results matrices at the various levels, from global to project. However, these matrices and indicators sometimes lack clear definition and harmonisation, limiting the potential of aggregation or consolidation. More could also be done on data quality, which remains insufficient in some areas, despite or perhaps because of the transition from Atlas to Quantum. Finally, results measurement in the UNDP climate portfolio would benefit from considering the carbon footprint of the design and implementation of the projects themselves.”

UNDP’s report on the implementation of General Assembly resolution on the quadrennial comprehensive policy review (2024) shows that UNDP is tracking normative results for the 2030 Sustainable Development Agenda. The report states: “UNDP continues to actively contribute to system-wide reporting on SDG implementation by reporting on its activities, initiatives, and plans for the 2030 Agenda, including through the UN System SDG Implementation online database, highlighting UNDP’s integrated approach to addressing intersecting challenges by employing innovative tools, mobilising finance, and influencing policies.”

**Element 3: UNDP regularly publishes progress against global commitments through the ROAR and QCPR. These attempt to provide a global aggregation of data. Observed IRRF reports on SDGs at impact level and evidence of regional progress towards SDGs.**

At the global level, the ROAR is a decentralised reporting tool to collect country and regional level results, challenges and lessons. It may aggregated extracted quantitative results at output level, not outcome or impact level. At the regional and country level, there is annual reporting on progress towards specific SDGs. For example, the annual report of the Sub-regional hub for West and Central Africa IN 2022 talks of a 7-year countdown and a race for the SDGs. The report refers to UNDP’s SP 2022-25 and in the context of West Central Africa although it depicts thematic trends rather than aligning to specific SDGs.

As UNDP has tried to shift the focus from projects to systems-thinking and portfolio approaches, this presents a challenge to use existing M&E systems – and the ROAR - to report on global commitments and progress on the SDGs. Measuring the impact of systems-thinking however requires changes in the existing M& and reporting systems. As the SP 2022-25 evaluation states: “while a systems-thinking lens can facilitate the measurement of UNDP impact by providing a clearer picture of how activities combine towards a common goal, it is not currently well aligned with existing systems and parallel to ROAR and project-specific M&E processes and requirements.”

In addition, UNDP has sought ways in which to use new approaches and instruments, particularly its strategic innovation enabler, to improve capacity and learning for the SDGs. The SPE states: “Accelerator Labs expanded UNDP tools for understanding local contexts, advancing a culture of exploration... but overall, the Labs appeared to produce very specific insights detached from country programme implementation, and sometimes produced lessons that were already well-established. In 2023, the Labs shifted to a research and design function for the SDGs, and collated learning into global knowledge products on key focus areas. This produced new knowledge on issues of informality, technology and local resilience, but it was not yet clear how this function added up to an agenda for research and utilisation.”

**MI 1.3 Evidence confidence**

**High Confidence**

**MI 1.4: Financial framework supports mandate implementation**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.2**

Element 1: Financial and budgetary planning ensures that all priority areas have adequate funding in the short term or are at least given clear priority in cases where funding is very limited

2

Element 2: A single integrated budgetary framework ensures transparency

2

Element 3: The financial framework is reviewed regularly by the governing bodies

2

Element 4: Funding windows or other incentives in place to encourage donors to provide more flexible/un-earmarked funding at global and country levels

3

Element 5: Policies/measures are in place to ensure that earmarked funds are targeted at priority areas

2

**MI 1.4 Analysis**

**Evidence documents**

**Element 1: The Strategic Plan is supported by an integrated resource plan and integrated budget. The budget covers priority areas in the Strategic Plan at a high level accompanied by an annex which breaks down the budget by region, country and typology. There is however an ongoing concern about how resource allocation formulas are used to determine allocation of core and regular funds; this has not been fully addressed.**

003, 004, 005, 006, 007, 012, 018, 046, 047, 211, 221, 224, 309, 329, 332

UNDP’s financial framework is ‘underpinned’ by its Financial Rules and Regulations which were created on 1 January 2012. This document contains 27 articles covering the following areas: applicability, accountability, resources, resource planning and financial authorisation, utilisation of resources by executing entities and implementing partners, utilisation of resources by UNDP, administration of resources and definitions.

UNDP’s integrated resources plan and integrated budget constitute an integral complement of SP 2022-25: “The integrated resources plan covers the totality of resources at the disposal of UNDP, including regular and other resources, and the totality of activities to be carried out; as such, it constitutes a comprehensive and integrated financial framework for the period 2022-25.” The plan and budget were approved by the Executive Board “as a single, integrated budget including all budgetary categories, with an improved results focus and enhanced linkages with the results of the Strategic Plan.” Annex I to the UNDP integrated resources plan and integrated budget estimates for 2022-2025 includes a comparison of resources, estimated contributions and major funding sources, a Detailed Integrated Resources Plan, 2018-21 latest estimates compared with 2022-2025 estimates, Distribution of 2018-21 resources by region, typology and LDC/non-LDC, distribution by country, Summary of main areas of increase/decrease, level of government contributions, cost-recovery rates.

Financial reporting systems – in the form of an annual report card – show priority areas are being tracked. The latest report card dated April 2025 demonstrates “flexible and predictable funding secured for agile response to country needs and support longer term results – with relevant indicators... [and a] ... Greater level of resources allocated to

programme activities and services to achieve development results – with relevant indicators.”

The Business Model Review (2024) shows trends in different funding sources for UNDP, contributions received by funding stream, resource allocation by region, how core funding has decreased by 4% per year since 2014, how non-core funding has decreased by 4% since 2018, voluntary core and non-core contributions compared to other UN agencies and UNDP’s high dependency on a small number of donors. The SP 2022-25 evaluation highlighted that the decline in regular resources hampered UNDP’s ability to operate flexibly, leverage additional resources and pursue long-term, strategic objectives.

A significant issue raised in the evaluation of the SP 2022-25 is how resource allocation formulas are used to determine the allocation of core/regular resources. Despite previous IEO recommendations and UNDP management’s acknowledgment of the issue — including by indicating that it would pilot and propose to the Executive Board a revision of the criteria for allocation of regular resources to better align with countries’ development needs — progress in advancing a vision for the Executive Board to revise its resource allocation formulas has stalled. Programme resource allocation formulas have continued to rely in part on criteria primarily based on income and population size. While the Board approved TRAC framework is meant to prioritise low-income, least developed and crisis affected contexts, this approach does not fully capture the complex, multidimensional nature of poverty and exclusion and is not yet fully aligned with the United Nations commitment to inclusive strategies that prioritise leaving no one behind (LNOB). Evidence from the IEO evaluation of the Strategic Plan 2022–25 suggests that the framework would benefit from modernisation. In particular, refining the methodology - through consultation with the Executive Board - to better reflect multidimensional vulnerability, inequality, and evolving strategic priorities could enhance responsiveness to country demand. This is especially relevant for some middle-income and net contributing countries with high levels of inequality, where current parameters may constrain the ability to address pressing needs effectively.

#### **Element 2:**

*Introductory note:*

*In its review of budgeting across the United Nations system, the JIU argues that transparency is not achieved simply through the publication of financial information. Rather, budget information should allow governing bodies and stakeholders to understand where resources come from, how resources are allocated, what results they are intended to achieve, and how actual expenditures compare with approved plans and expected outcomes. Transparency therefore encompasses both the availability of information and its usefulness for oversight, accountability and strategic decision-making.*

*The JIU identifies several core principles that underpin transparent budgeting. These include: (i) clear and sufficiently detailed budget documentation; (ii) disclosure of funding sources and financing arrangements; (iii) a clear linkage between resources and expected results; (iv) regular reporting on budget implementation and performance; (v) consistent and understandable presentation of budget information; and (vi) the ability of governing bodies and oversight mechanisms to scrutinise financial decisions and hold management accountable. Collectively, these principles seek to ensure that stakeholders can not only access budget information but also understand and use it effectively.*

*This is how transparency is understood in this element.*

**Overall, UNDP has a broadly transparent budgetary framework in terms of disclosure, reporting and accountability; however, limitations in the detail, clarity and traceability of budget information reduce stakeholders’ ability to effectively scrutinise resource allocation decisions and assess how resources support strategic priorities and results.**

**UNDP provides harmonised budget documentation covering the full resource envelope, but the level of detail and presentation do not always allow stakeholders to clearly understand how resources are allocated at a more granular level.** The Integrated Resources Plan (IRP) provides visibility over all projected resources available to UNDP, including both regular and other resources, while the Integrated Budget provides information on the use of regular resources and institutional expenditures. In addition, UNDP uses harmonised cost-classification categories shared with UNICEF, UNFPA and UN Women, which supports consistency and comparability across agencies and responds

positively to JIU recommendations on standardised budget presentation. However, independent assessments suggest that comprehensiveness has been achieved to a greater extent than transparency of resource allocation. The United Nations Board of Auditors concluded that UNDP's budget framework is "solid but complex" and found that the relationship between the IRP, Integrated Budget, institutional budget and annual budget cycle was not always clear. The Board further noted that distinctions between programmatic and institutional expenditures were not always sufficiently explained. Similar limitations are evident in the presentation of staffing information. The main budget documents provide little visibility on personnel resources, with information largely confined to aggregate numbers of regular-resource-funded posts and summaries of senior positions, while staffing financed through other resources and its distribution across organisational structures remain difficult to assess. Taken together, these findings suggest that stakeholders can identify the overall volume and composition of resources available to UNDP, but have more difficulty understanding how those resources are distributed in practice.

**UNDP discloses funding sources, but the nature of its funding model creates transparency challenges that are not fully addressed through current reporting arrangements.** The IRP clearly distinguishes between regular and other resources and provides visibility over the composition of UNDP's financing. This aligns with the JIU principle that governing bodies should understand where resources originate and the constraints attached to them. However, both the Board of Auditors and the Evaluation of the 2022-25 Strategic Plan have highlighted the implications of UNDP's heavy reliance on earmarked voluntary contributions. While funding sources are disclosed, stakeholders may find it difficult to understand the degree of flexibility available for allocating resources according to corporate priorities, as a large share of resources is effectively predetermined through donor agreements and project-specific arrangements. Consequently, the transparency challenge lies less in identifying funding sources than in understanding how funding modalities shape resource allocation decisions and strategic prioritisation.

**UNDP has established a formal results-based management architecture linking resources and results, but the financial presentation does not make these linkages sufficiently visible.** The Strategic Plan (SP), Integrated Results and Resources Framework (IRRF), and Integrated Resources Plan together provide a formal framework intended to connect resources with expected development outcomes. This is broadly consistent with the JIU expectation that budgets should support results-based management and allow stakeholders to understand what resources are intended to achieve. However, while there is a conceptual link between resources and results, there is not a direct budgetary allocation by result. Financial information in the budget documents is primarily organised around funding categories, cost classifications and institutional expenditure groupings rather than strategic objectives and outcomes. Neither the Integrated Resources Plan nor the Integrated Budget clearly shows how resources across the full funding envelope are allocated to specific strategic priorities or programmatic results. This is consistent with the findings of the Evaluation of the 2022-25 Strategic Plan which found that the Integrated Resources Plan and Budget 2022–25 did not provide a sufficiently clear link between the full resource envelope and programmatic results. Beyond the budget documents themselves, the IRRF accompanying the Strategic Plan is primarily a results measurement framework, focusing on indicators, baselines and targets rather than the allocation of resources to specific outcomes. While annual IRRF reporting helps assess whether planned results were achieved and how resources were spent, it functions as an ex-post reporting mechanism and does not provide stakeholders with a clear ex ante view of how the full resource envelope is allocated across strategic priorities and expected results. The challenge therefore lies not in the absence of a results framework but in the limited visibility of resource-to-results allocations, especially at the planning and decision-making stage.

**UNDP's transparency architecture is relatively strong when viewed across the broader accountability cycle, but less effective in supporting ex ante oversight of resource allocation decisions and a consolidated view.** Beyond formal approval of the Integrated Budget, the Executive Board exercises oversight through its consideration of the Integrated Resources Plan, approval of country programme documents, structured funding dialogues, midterm reviews, annual financial reporting, audited financial statements, Board of Auditors reports, Office of Audit and Investigations reports, evaluations and other accountability mechanisms. These processes provide opportunities to scrutinise implementation, compare planned and actual performance, question management and

request corrective action. However, much of this oversight takes place after resource allocation decisions have already been made. Because the Executive Board formally approves only the regular-resource budget and most resources are provided through earmarked contributions and donor agreements, the Board exercises direct ex ante control over only a limited portion of the overall resource envelope. Its influence over a significant share of UNDP financing is therefore exercised primarily through monitoring, accountability and course correction rather than through prior approval of resource allocations. The 2023 JIU governance review similarly emphasises that effective oversight depends not only on access to information but also on the ability of governing bodies to use that information to influence decisions. The JIU report suggests that this gap could lead to a scenario where the EB is unable to fully exercise its governance mandate, thus undermining its role as a supervisory body. Furthermore, an expected benefit from EB scrutiny over non-core resources is that it could increase accountability for strategic coherence. In addition, the fact relevant information is dispersed across numerous budget, audit, evaluation and performance documents makes it difficult to develop a consolidated view of resource allocation and results.

**Element 3: The financial framework is regularly reviewed. The budget is reviewed by the Executive Board and the accounts are reviewed by the Board of Auditors. However, UNDP's Executive Board only controls the steadily diminishing core (regular) resource budget directly.**

UNDP presents the integrated budget every two years to its Executive Board, and reports against that framework every year. This takes the form of a financial report and audited financial statements and Report of the Board of Auditors (UNBOA) covering the calendar year from January to December. Three UNBOA have been reviewed for 2021, 2022, 2023 and 2024. The Executive Board approves notional allocations of resources for each country through its review of country programme documents; however, these approvals are fully dependent on the subsequent mobilisation of core (regular) and non-core (extrabudgetary) resources. Hence, the only effective appropriations the Executive Board has control over are for core (regular) resources, which are steadily diminishing. The Executive Board has continuously expressed concern about the continued decline in the share of core resources; the level of core funding which has remained below 12% between 2022 and 2025. UNDP recognises that its funding model continues to be a significant constraint in its realignment with the Strategic Plan. While UNDP has made some efforts on renegotiations with member states to achieve greater flexibility, the ongoing concerns about the low level of core funding have not been addressed in the financial reviews.

**Element 4: UNDP's funding windows continue to face challenges in relevance, as they operate within a broader financing landscape shaped largely by donor priorities and practices. Evidence indicates that many donors remain reluctant to shift towards more flexible or unearmarked funding modalities. While the portfolio approach has encouraged a limited number of donors to move away from project-based funding, this shift has been modest.**

Consistent findings from UNBOA reports (2021, 2022 and 2023) highlight that the majority of voluntary contributions remain tightly earmarked for specific purposes. This constrains management flexibility in aligning funding with strategic priorities. Despite sustained efforts by UNDP leadership to promote more flexible financing—including through funding windows and portfolio approaches—these patterns persisted through 2025. For example, contributions to regular (core) resources accounted for only 11.9 per cent of total contributions, well below the United Nations Funding Compact target of 30 per cent. However, this imbalance reflects a structural feature of the wider UN development system, driven primarily by donor decisions on aid modalities rather than UNDP's resource mobilisation practices or financial architecture.

Within this context, funding windows remain an important instrument for encouraging more flexible contributions and are viewed by UNDP as a pragmatic intermediate solution. UNDP has increased its advocacy for funding windows as a “second-best” source of flexible funding. Nonetheless, their scale remains limited: contributions totalled \$246.3 million in 2022–23 (2.5 per cent of overall contributions, below the UNDS average of 6 per cent), and a significant share of these resources continued to be earmarked.

As noted in the Strategic Plan 2022–25 evaluation, UNDP's funding base remains

concentrated among a relatively small group of donors, creating risks for financial stability and flexibility. In response, UNDP has pursued diversification strategies, including expanding the appeal of funding windows, increasing cost recovery, strengthening programme country cost-sharing, and accessing pooled funding mechanisms. Despite these efforts, financial sustainability remains a concern. In 2024, programme delivery costs exceeded incoming contributions, resulting in a drawdown of accumulated reserves - a situation that is not sustainable over the medium term.

UNDP has taken steps to address these constraints through measures to diversify funding streams, strengthen resource mobilisation, improve efficiency, and enhance financial resilience, including through its business model review. However, without sustained donor partnership and investment, there remains a risk of erosion in UNDP's universal field presence - recognised by the Board of Auditors as a major asset - and its capacity to respond flexibly to diverse country needs.

**Element 5: While UNDP promotes and encourages unearmarked funding for its core and operational budgets, earmarked funding is primarily donor-driven. It is a barrier to UNDP's strategic coherence and its ability to target what it considers to be priority areas.**

UNDP consistently calls for unearmarked and flexible funding to support its core and operational budgets. This is however countered by the majority of donors which continue to prefer earmarked funding. UNDP's reliance on earmarked funding has limited its ability to pursue long-term, mission-driven goals and maintain strategic alignment. This is evidenced from the evaluation of the SP 2022-25 and UNBOA reports. While data exists to show which of the signature solutions are covered (budget v expenditure) - especially at the country level - it is more difficult to see the global picture presented by UNDP to donors on what policies and measures are in place to ensure priority areas are targeted by earmarked funds.

UNBOA (2023): Financing structure of climate-related programmes and projects: "Broadly half of environment and climate-related programmes and projects are funded by vertical funds, where the Global Environment Facility and the Green Climate Fund remain the main players. This financing structure of UNDP limits funding for activities not directly related to the projects themselves, hampering its capacity to be more strategic and responsive to the needs of developing countries. Indeed, the rules governing these funds can be a constraint when other financing sources are not available."

Moreover, there is evidence from the external stakeholder interviews of a concern that UNDP is going into non-priority areas and going beyond their mandate as these represent opportunities to raise funds. This was a critical concern highlighted by both other UN agencies and donor partners in country and at the HQ level.

**MI 1.4 Evidence confidence**

**High confidence**

**KPI 2: Structures and mechanisms in place and applied to support the implementation of global frameworks for crosscutting issues at all levels, in line with the 2030 Sustainable Development Agenda principles**

**KPI score**

**Satisfactory**

**3**

**MI 2.1 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for gender equality and women's empowerment**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3.33**

Element 1: Dedicated policy statement on gender equality available and showing evidence of application

4

Element 2: Gender equality indicators and targets fully integrated into the MO's strategic plan and corporate objectives

3

Element 3: Accountability systems (including corporate reporting and evaluation) reflect gender equality indicators and targets

3

Element 4: Gender equality screening checklists or similar tools inform the design for all new interventions	4
Element 5: Human and financial resources are available to address gender equality issues	3
Element 6: Staff capacity development on gender is being or has been conducted	3
<b>MI 2.1 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP’s Gender Equality Strategy 2022–25 reaffirms a transformative, institution-wide commitment to gender equality, aligned with UNDP’s Strategic Plan, Six Signature Solutions, and key global frameworks, and reinforced through Social and Environmental Standards and the Gender Equality Seal.</b></p> <p>UNDP’s Gender Equality Strategy 2022–25 signals a continued commitment to transformation. The Strategy outlines measures for institutional transformation inspired by the UNDP Gender Equality Seal certification, demonstrating strong integration of implementation efforts. It is aligned with the UNDP Strategic Plan and the Six Signature Solutions, ensuring coherence between policy and programming. The Strategy is explicitly guided by key international normative frameworks, including the Universal Declaration of Human Rights (UDHR), the 2030 Agenda for Sustainable Development Goals, the Beijing Declaration and Platform for Action (1995) and the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). UNDP’s Social and Environmental Standards (SES) further reinforce this commitment by mandating the mainstreaming of social protection across all UNDP projects and programmes. The SES provide clear standards and guidance for Gender Equality and Women’s Empowerment, strengthening the organisation-wide approach.</p> <p>Annual reports on the Gender Equality Strategy 2022-25 demonstrate systematic application across UNDP’s Six Signature Solutions and corporate mechanisms, including the use of the gender marker. Results include 137 million women accessing essential services in 2024, up from 94 million in 2023 and 1.3 million women in crisis-affected countries gaining improved livelihoods in 2024, and 139 million women obtaining financial services in 2024, a dramatic increase from 28 million in 2023.</p> <p>UNDP has also diversified its approaches in line with the Strategy, including through the use of digital technologies and innovative finance. In 2024, the flagship programme EQUANOMICS continued to align fiscal policy reforms with equality goals by examining public revenue and expenditure, and supporting governments through national dialogues, diagnostics and capacity-building to address gender biases in tax and spending systems.</p> <p>Gender equality remains central to UNDP’s support to countries in implementing the 2030 Agenda and the Sustainable Development Goals, as well as other Member State commitments. In 2024, UNDP supported 57 countries to strengthen social protection and care systems, up from 43 in 2023. These efforts expanded access, improved data-driven decision-making and integrated the prevention of violence against women. The Spotlight Initiative 2.0 launched in 2024; in Uganda, efforts in 12 districts led to a 1.5% increase in formal reporting of violence and in Trinidad and Tobago, over 600 police officers were trained to improve survivor response.</p> <p>UNDP maintained a strong commitment to the United Nations System Gender Equality Acceleration Plan and UN-SWAP 2.0, strengthening inter-agency coordination. In 2024, 101 UNDP country offices applied the UNCT-SWAP Gender Equality Scorecard, up from 94 in 2023, and 48 country offices co-chaired inter-agency gender theme groups. UNDP continued its close partnership with UN Women, its principal collaborator on gender equality, in 75 countries, including work on strategic planning and joint programming. A notable joint initiative supported the African Union’s High-Level Presidential Initiative on Positive Masculinity in Leadership, contributing to the landmark decision to draft the African Union Convention on Ending Violence Against Women and Girls.</p> <p>UNDP maintained strong institutional performance under UN-SWAP 2.0, meeting or exceeding 15 of 16 indicators. The Gender Equality Seal continued to drive progress across country offices, with a record 66 offices receiving certification in 2024. A global Seal Awards Ceremony celebrated 11 gold, 30 silver and 25 bronze. This included 13 crisis-affected countries among the awardees. Looking ahead, the 2025–2027 Seal Programme will align</p>	003, 063, 089, 115, 119, 141, 145, 161, 165, 186, 210, 260, 265, 306, 378

with the UN Gender Equality Acceleration Plan and UN-SWAP 3.0, and will introduce a new Green Seal track to strengthen gender equality outcomes in environment and energy initiatives.

Gender Equality has been included as one of the three accelerators in the 2026-29 Strategic Plan, reaffirming its complementarity with UN Women, however the material impact of the accelerator, for example additional resourcing, has not been indicated yet and this was not clear during interviews.

In response to the statement 'UNDP promotes gender equality', 53% of survey respondents indicated 'Strongly Agree', 38% respondents 'Agree', with two 'somewhat disagree' responses within the donor and implementing partner category, indicating broad confidence in UNDP's capabilities in promoting gender equality. Implementing partners in particular felt this, with 72% voting strongly agree and thereby indicating UNDP's visibility when promoting gender equality at programme and project level, as seen by external actors.

**Element 2: Gender is embedded in UNDP's corporate objectives and the 2026–2029 Strategic Plan, mainstreamed across all six Signature Solutions and reinforced by strong IRRF gender indicators, consistent sex-disaggregated data use, and aligned country/regional strategies and CPDs. Corporate mechanisms like the Gender Equality Seal and the Gender Justice Platform have scaled institutional change and justice outcomes.**

Gender is firmly integrated into UNDP's corporate objectives and the 2026–29 Strategic Plan, where it is mainstreamed across all six Signature Solutions, reaching 300 million people. This commitment is reinforced through gender indicators embedded in the IRRF where performance has been strong, with seven gender-related outputs and 35% of indicators gender-responsive or gender-sensitive. Additionally, there are the UNDP Quality Standards for all Micro-Indicators (Gender, Environment and Human Rights) which all country, regional and global programmes must adhere to. UNDP has rigorous and consistent use of sex-disaggregated data and gender-sensitive indicators in programming. Country offices and regional bureaux have further aligned their own gender equality strategies (e.g., Uganda, Lao PDR) with the corporate Gender Equality Strategy and CPDs, ensuring coherent application at national level in line with global normative frameworks. UNDP's corporate mechanisms also embed gender across institutional systems: through the Gender Equality Seal for Public Institutions, more than 100 public institutions in 30 countries have been strengthened, and all Seal-awarded institutions adopting equal-opportunity goals and sexual-harassment prevention protocols.

UNDP's co-leadership of the Gender Justice Platform expanded justice and security progress to over 40 countries in 2024 (up from 19 in 2023), including mobilising 2,000 women's rights advocates in Bosnia and Herzegovina through the Gender Equality Barometer. Institutional performance remains strong, with UNDP meeting or exceeding 94% of UN-SWAP requirements.

**Element 3: Accountability systems (including corporate reporting and evaluation) reflect gender equality indicators and targets, enforced by the SES and the underpinned by the Gender Equality Strategy and the 2022-25 Strategic Plan.**

All UNDP programming applies the core principle of gender equality. UNDP provides regular reporting on implementation of the gender equality strategy, reporting against development results under each outcome of the UNDP strategic plan (2022-2025) and performance indicators of the System-Wide Action Plan. As per the Gender Equality Strategy, UNDP applies gender sensitive indicators and targets across its programmes, internal processes, audits and evaluations, beginning at the executive level. This includes the Gender Steering and Implementation Committee, which met twice in 2024.

UNDP's SES is empowered by an Accountability Mechanism with two key components: the Stakeholder Response Mechanism (SRM) which provides a vehicle for grievance resolution for those affected by UNDP-supported projects with social and/or environmental impacts, and the Social and Environmental Compliance Unit (SECU), which investigates alleged non-compliances with the SES.

As discussed in KPI 7 Element 5, the IRRF only tracks progress at the output level and as such this element is limited

**Element 4: UNDP designs and implements new interventions using gender analysis, with its Social and Environmental Standards making Gender Equality and Women's Empowerment a core programming principle and the Social and Environmental Screening Procedure systematically screening and categorising projects by gender-related social and environmental risks and opportunities.**

UNDP programmes and projects are informed by gender analysis in their design and implementation. The SES hold Gender Equality and Women's Empowerment as an SES Programming Principle. UNDP utilises its Social and Environmental Screening Procedure (SESP) to identify potential social and environmental risks and opportunities associated with the project. The SESP screens projects for all environmental and social risks and impacts associated with the SES Programming Principles, namely Gender Equality and Women's Empowerment. UNDP's SESP applies a project-level categorisation system to reflect the significance of potential social and environmental risks and impacts and to determine the appropriate type and level of social and environmental assessment.

Gender and Recovery Toolkit (updated from 2024) includes guidance notes and checklists across seven key areas including ensuring women's access to justice and preventing and responding to gender-based violence. With the purpose of rethinking systems to combat causes of inequality, the toolkit has been designed for UNDP teams and partners to empower women and build inclusivity.

Country offices are guided to integrate a gender lens into all stages of their projects and programs, ensuring their work addresses gender equality and women's empowerment. UNDP has architecture in place to monitor country offices and encourage gender equality through strategies, gender expertise, accountability frameworks and promote gender adaptation. In terms of synergies, UNDP launched the Nature for Gender Equality activation kit to support policymakers and practitioners in prioritising environmental action with women's empowerment objectives at its core. UNDP strengthens interventions tackling structural changes and works to remove the institutional, societal, political and legal barriers to accelerate gender equality and women's empowerment.

**Element 5: UNDP has expanded human and financial capacity for gender equality, including dedicated programme funding, a strong network of gender specialists and advisers, and strategic collaboration via the Gender Justice Platform, backed by knowledge tools and high-level oversight bodies.**

UNDP has continued to strengthen both human and financial resources to advance gender equality across its programmes, operations, and corporate systems. UNDP programmes and projects ensure dedicated financial allocation for gender equality in line with the corporate target set in the Gender Equality Strategy 2018–21. Additional investment through the GBV Booster has supported recent commitments and validated progress on GBV-related results, as reflected in the 2023 IRRF (indicator 6.3.3).

UNDP maintains a substantial cadre of gender specialists, with 72 gender advisers deployed across country offices, with 62% serving in full-time roles. Capacity for high-impact gender work is further strengthened through strategic collaboration with UN Women under the Gender Justice Platform. This partnership enables sustainable programming with a strong focus on women's leadership, intersectional approaches, innovation, and learning.

Knowledge-sharing and technical capacity are also supported through tools such as the UNDP A–Z on Gender Inequality (p.141), produced by the Subregional Hub for West and Central Africa, which serves as a key advocacy and learning resource.

UNDP's Advisory Circle of civil society and external experts met twice in 2024 to guide implementation of the Gender Equality Strategy, offering insights on progress, backlash, and UNDP's role in defending women's rights. The Gender Steering and Implementation Committee, chaired by the Administrator, also convened twice in 2024, endorsing a new Funding Windows package for EQUANOMICS and reinforcing UNDP's leadership in addressing backlash against women's rights. The committee was recognised by the UN Gender Equality Acceleration Plan working group as a model for other UN agencies.

UNDP significantly scaled financial commitment to gender equality in 2024, with 73% of UNDP expenditures allocated to gender equality, including 5% to GEN3, and 68% to GEN2 programming. This surpassed the 2024 milestone and met the 2025 target of 70% ahead of schedule. Approximately 65 country offices eliminated gender-blind (GEN0) expenditures, reflecting improved financial accountability. UNDP further strengthened collaboration with key donors through the Gender Equality and Women's Empowerment Funding Window, ensuring more predictable and strategically aligned financing for gender priorities.

Human and financial resourcing has enabled UNDP to implement and expand transformative gender initiatives, including the Nature Pledge, which, supported by evaluation evidence highlighting progress, assists 100 countries to address gender gaps in natural resource access and increase women's leadership in environmental governance. The Powering Gender Equality initiative demonstrating how clean energy solutions can transform women's lives and livelihoods, and synergistic work through the Gender Justice Platform, scaling access to justice and security sector reforms.

Despite strong resource mobilisation, the Strategic Plan Evaluation noted that weak gender-sensitive budgeting and limited policy coherence continue to constrain long-term gender equality gains. Strengthening gender-responsive budgeting systems and ensuring coherent policy application remain necessary areas for investment.

**Element 6: UNDP invested heavily in building staff and leadership capacity for gender equality, rolling out workplace inclusion and anti-harassment initiatives, achieving 96% completion of mandatory training, and delivering specialised learning to thousands of personnel while strengthening global and country-level gender support teams.**

UNDP continued to invest significantly in staff capacity development to strengthen gender equality across its workforce and programming. The Speak Up Culture initiative promoted inclusive and respectful workplaces, reaching 2,000 personnel during its pilot phase in 12 offices. To reinforce prevention and response to sexual harassment and exploitation, 96% of all staff completed mandatory training on it, and more than 4,000 personnel, including all Resident Representatives and 181 focal points, received specialised training across 50 country offices.

UNDP reached full gender parity across all staffing levels by December 2024, though some grade-specific gaps remain. Targeted talent initiatives supported continued progress: the SPARK Programme facilitated career development for 117 women, with 91% completing the programme in 2025 and 33% reporting positive career changes.

Leadership capacity on gender equality was further strengthened in 2024. A cohort of 26 UNDP leaders, including Resident Representatives, Deputy Representatives, and Regional Hub Managers, completed the Leadership for Gender Equality Certificate, delivered in partnership with Gender@Work and King's College. This involved more than 20 hours of learning focused on inclusive leadership and systems change. Gender equality also featured prominently in UNDP's senior leadership messaging, reflected in 52% of the Administrator's and 50% of the Associate Administrator's public statements.

To support technical leadership on gender, UNDP strengthened its gender architecture through agile, multidisciplinary teams. The global Gender Team remained central to coordination and technical support, while country offices increased both vertical and horizontal collaboration.

UNDP also advanced specialised gender expertise through the EQUANOMICS Global Learning Lab on Gender Equal Economies in 2024 and 2025 for 130 Resident Representatives and Deputies, country economists and staff in economic or socio-economic development to deepen knowledge on fiscal policy, labour markets, climate, and social norms. Familiarity with these topics increased from 25% to 68%, while confidence in engaging government partners rose from 45% to nearly 80%. Additionally, 17 country offices were paired with leading female economists to support innovation in care systems, macroeconomic modelling, and gender-responsive budgeting.

<b>MI 2.1 Evidence confidence</b>	<b>High Confidence</b>
<b>MI 2.2: Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for environmental sustainability and climate change</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>3</b>
Element 1: Dedicated policy statement on environmental sustainability and climate change available and showing evidence of application	4
Element 2: Environmental sustainability and climate change indicators and targets fully integrated into the MO's strategic plan and corporate objectives	3
Element 3: Accountability systems (including corporate reporting and evaluation) reflect environmental sustainability and climate change indicators and targets	3
Element 4: Environmental screening checklists or similar tools inform design for all new interventions	3
Element 5: Human and financial resources are available to address environmental sustainability and climate change issues	3
Element 6: Staff capacity development on environmental sustainability and climate change is being or has been conducted	2
<b>MI 2.2 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP has a mandatory, organisation-wide environmental sustainability and climate policy through its Social and Environmental Standards (SES), operationalised via the Environment Signature Solution and flagship Climate Promise (supporting most developing countries' NDCs and NAPs with improved ambition and coherence).</b></p> <p>UNDP has a strong institutional commitment to environmental sustainability and climate action, articulated through the SES and reinforced by its global climate initiatives. The SES serve as UNDP's overarching policy framework for social and environmental sustainability, requiring that all UNDP programming maximises social and environmental opportunities and benefits, and avoids, minimises, mitigates, and manages adverse social and environmental risks and impacts. The SES ensure that environmental sustainability is fully mainstreamed across all programming, and they are mandatory for every UNDP project and programme.</p> <p>Aligned with the UNDP Strategic Plan 2022-25, the organisation supports programme countries in reducing risks and vulnerabilities from shocks and hazards, holding Environment as one of the six signature solutions. UNDP is a leading agency within the UN system on climate action and is leading the Climate Promise 2025, the UN-wide effort supporting countries to advance national climate pledges.</p> <p>UNDP's original Climate Promise, launched in 2019, became the largest global offer of support for Nationally Determined Contributions (NDCs). It supported 85% of all developing country NDC submissions, over 90% of supported countries raised mitigation ambition, with 93% raised adaptation ambition and revised NDCs demonstrating improved data quality, analysis, and information.</p> <p>UNDP also supports National Adaptation Planning (NAP). To date UNDP has supported over 60% of all NAPs submitted by developing countries to the UNFCCC, this reflects the interconnected nature of NDC and NAP processes and UNDP's central technical role in both. The Secretary-General has since called on UNDP to leverage the Climate Promise infrastructure to drive coordinated, system-wide UN support for the next round of NDCs due to be submitted in 2025. Under Climate Promise 2025, UNDP has supported 90% of developing countries on climate action, with more than two-thirds of all NDCs globally for the 2025 submission cycle developed with UNDP support.</p> <p>Historically, UNDP staff faced a "sea of projects" across over 140 countries with GEF-funded, bilateral, and vertical fund climate initiatives running concurrently and often without coherence. Through the Climate Promise, UNDP introduced a unifying framework providing</p>	007, 036, 061, 089, 119, 174, 286, 380, 386, 391

coherent, connective tissue across disparate climate projects and a common strategic structure for aligning support with the Paris Agreement and improved coordination and integration of funding streams and programmatic interventions.

89% of survey recipients strongly agree or agree to the statement 'UNDP promotes environmental sustainability'. Most variety occurred within the group 'Donor to UNDP' where 'Agree' at 47% outperformed 'Strongly Agree' at 31% and saw the singular vote for 'Somewhat disagree', suggesting donors are less confident in UNDP's promotion of environmental sustainability than other stakeholders, which, with the exception of the UNDP executive board, each saw over 50% 'Strongly Agree' responses.

**Element 2: UNDP has deliberately mainstreamed climate change across all initiatives and signature solutions, tracked through IRRF indicators and coordinated by a cross-thematic climate team, while also cutting its own footprint via the Greening Moonshot Initiative to halve corporate emissions by 2030.**

Climate change has been purposefully mainstreamed across UNDP initiatives, with a further integration since the Climate Promise. Within the IRRF, environmental sustainability and climate change indicators are visible across SS6 Environment, SS5 Energy, and SS4 Resilience. UNDP's organisational targets for climate change and environmental sustainability are integrated into UNDP's key outcome areas and embedded in UNDP's signature solutions

Climate team also responsible for mainstreaming and coherence of integrated approaches across the organisation, as a purposeful endeavour. This involves connecting different thematic department under climate and environment umbrella. Additionally, there are the UNDP Quality Standards for all Micro-Indicators (Gender, Environment and Human Rights) which all country, regional and global programmes must adhere to.

The Greening Moonshot Initiative is UNDP's commitment to reduce its corporate carbon footprint by 50 % by 2030. In order to achieve this goal, UNDP is shifting to resource-efficient, resilient and future-fit operations utilising energy efficiency, renewable energy and low-carbon mobility.

**Element 3: Accountability systems (including corporate reporting and evaluation) reflect environmental sustainability and climate change indicators and targets**

UNDP's accountability systems that meet environmental sustainability and climate change indicators are flag shipped with the purpose-built Greening the Blue initiative, developed in partnership with UNEP. Using this initiative, UNDP runs continuous carbon monitoring of over 170 offices reporting on energy use, travel and waste. Under the Greening Moonshot initiative, UNDP has implemented over 190 green energy and e-mobility projects through its offices worldwide. As a result of the Greening Moonshot initiative, UNDP has reduced its 2025 corporate carbon footprint by 25% compared to 2018. Moreover, every US\$1 invested in green energy in UNDP offices delivers \$3 in energy savings, saving UNDP over US\$ 21 million over the lifetime of projects.

Within the Greening the Blue Report, UNDP's Environmental Management System is evaluated according to the UN system's EMS criteria. For the 2023 reporting year, UNDP's progress on the EMS is rated as: Meets. UNDP collects data on waste and waste management practices through its Environmental Management Tool. For the 2023 reporting year, UNDP's status of implementing environmental and social safeguards and standards in their policies, projects and programmes is: Yes.

There are frequent evaluations of climate and environment initiatives, recently the climate hub structure. It was noted that longer term, forward look evaluations could be of more use. Interviews noted that climate and environment related indicators in current SP are tied to policy and are granular, which makes impact difficult to ascertain versus vertical funds in terms of quantification.

**Element 4: Environmental screening checklists or similar tools inform design for all new interventions, combining the GEF-backed Adaptation Policy Framework for structuring and monitoring adaptation, mandatory SES that mainstream sustainability across all programming, and a compulsory Climate Output Marker in**

### **Quantum to score and track project contributions to the Paris Agreement.**

The Adaptation Policy Framework (APF) was developed by the UNDP on behalf of the Global Environment Facility (GEF), the APF provides a structured approach for formulating and implementing climate change adaptation strategies. It links adaptation to broader sustainable development issues and includes RBM elements to monitor progress.

The SES serve as UNDP's overarching policy framework for social and environmental sustainability, requiring that all UNDP programming maximises social and environmental opportunities and benefits, and avoids, minimises, mitigates, and manages adverse social and environmental risks and impacts. The SES ensure that environmental sustainability is fully mainstreamed across all programming, and they are mandatory for every UNDP project and programme.

The UNDP Climate marker, which is mandatory, is an institutional tool that UNDP uses to capture and strengthen the commitment to achieving goals of the Paris agreement. It was designed in response to the 2021 IEO recommendation to track investments that have significant climate change objectives, and the 2023 BoA report which recommended that UNDP enforce the use of the climate marker to create a systematic and in-depth understanding of UNDP's climate support. The marker is built into quantum, with projects scored at 4 levels, and then categorised depending on contribution. It is utilised in conjunction with the SES, and is a progressive step forwards but it is not clear whether this has been retrospectively implemented or whether it is for projects going forwards.

### **Element 5: Human and financial resources are available to address environmental sustainability and climate change issues, bolstered by the partnership with GEF and GCF and the Climate Promise.**

UNDP has mobilised substantial human and financial resources to advance environmental sustainability and climate action, supported by strong partnerships and an organisational structure tailored to climate leadership. A key enabler has been UNDP's long-standing partnership with the Global Environment Facility (GEF), which has helped unlock significant financing for environmental initiatives and allowed UNDP to invest heavily in climate-related infrastructure, technical intelligence, innovation, and communications capacity.

Environment and climate portfolios are majority-funded by vertical funds, including GEF and GCF. This is funding structure does limit ability for UNDP to fund beyond the projects themselves, limiting the strategic potential or flexibility.

Within the organisation, the climate and environment portfolio benefits from a team structure combining thematic leads with dedicated functional pillars for strategic intelligence and innovation, knowledge and advocacy, and communications and visibility. This configuration was made possible due to the significant resources mobilised for climate action and has strengthened UNDP's ability to respond to rapidly evolving global needs. UNDP now plays a central role in the UN system's climate architecture through Climate Promise 2025, partnering with 30 UN entities across over 100 countries, which has successfully supported developing countries in the preparation of their new climate pledges. Building on this success, the UN Secretary-General has tasked UNDP to extend its support across the UN-wide system, to support countries in turning their pledges into action through accelerating NDC implementation with the next phase of the Climate Promise initiative called "the Climate Promise: Forward". While this underscores UNDP's recognised technical leadership, it has also created major demands on staff capacity, as the organisation is undertaking an enormous task in coordinating a UN-system wide support on NDC implementation, including working closely with the Resident Coordination System and other UN entities to integrate climate considerations into their own programming at the country level.

The Climate Promise has become one of UNDP's most successful resource-mobilisation platforms, enabling large-scale technical engagement and system-wide climate support. UNDP has the largest climate portfolio in the UN system, supporting climate action in more than 140 countries by delivering a portfolio of over USD 2 billion in grant financing. Moreover, UNDP has mobilised over USD 424 million in climate change adaptation financing for more than 40 countries affected by fragility and conflict, with an additional USD 573 million in the pipeline. Through the global Climate Security Mechanism, together with

DPPA, UNEP and DPO, UNDP has deployed specialised climate, peace and security expertise to regional bodies such as the Liptako-Gourma Authority, the Lake Chad Basin Commission, and the Pacific Island Forum Secretariat. The SDG-Climate Facility programming, with partners including WFP, UNEP-FI, and UNDRR, has supported regional assessments, extensive capacity development and country pilots of on climate security.

Despite strong resource mobilisation, challenges remain. It is not yet clear what additional resources will be allocated to deliver on the new Strategic Plan 2026-29's expanded climate commitments under Healthy Planet. The climate teams are at risk of being over stretched, with increasing demands from within and beyond UNDP. Ongoing organisational restructuring, merging multiple thematic hubs into a larger "Healthy Planet" hub, poses risks to specialised configurations that have enabled past success.

**Element 6: Staff capacity development on environmental sustainability and climate change is being or has been conducted**

The Greening the Blue tutorial on environmental sustainability is mandatory for all UNDP personnel. It is now available in English, French and Spanish. Figures on completion rates of this have not been identified as of yet.

**MI 2.2 Evidence confidence**

**High Confidence**

**MI 2.3: Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for human rights including the protection of vulnerable people (those at risk of being "left behind")**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**2.67**

Element 1: Dedicated policy statement on human rights available and showing evidence of application

3

Element 2: Human rights indicators and targets fully integrated into the MO's strategic plan and corporate objectives

2

Element 3: Accountability systems (including corporate reporting and evaluation) reflect human rights indicators and targets

3

Element 4: Human rights screening checklists or similar tools inform design for all new interventions

2

Element 5: Human and financial resources are available to address human rights issues

3

Element 6: Staff capacity development on human rights is being or has been conducted

3

**MI 2.3 Analysis**

**Evidence documents**

**Element 1: UNDP is mainstreaming a human-rights-based approach grounded in the UN Charter and international law across its Strategic Plans, Signature Solutions, and empowered by the SES (linking HRBA with Leave No One Behind and gender equality).**

UNDP is a values-based organisation that upholds the principles of the United Nations Charter, international human rights law, and the Universal Declaration of Human Rights. Human rights are recognised as both institutionally foundational and instrumentally essential to UNDP's mandate. Since 1998, when UNDP issued its first policy to integrate human rights into human development programming, the organisation has maintained a consistent commitment to mainstreaming human rights across its work.

003, 089, 110, 116, 124, 127, 128, 129, 139, 142, 143, 145, 331, 379

This commitment is reinforced in successive UNDP Strategic Plans, including the current Strategic Plan 2022-25, which affirms UNDP's adoption of a "rights-based approach, promoting human agency and human development" to ensure that no one is left behind. The new Strategic Plan (2026-2029) reaffirms this commitment, stressing that all objectives and accelerators noted in the new Strategic Plan are "all...underpinned by a commitment to human rights and to leaving no one behind". The 2024 Quadrennial Comprehensive Policy Review (QCPR) further reaffirmed the centrality of human rights in development programming, recognising the UN development system's role in supporting governments to achieve the SDGs "based on full respect for human rights, including the right to development," and emphasising that all rights are universal, indivisible, interdependent, and

interrelated.

UNDP adheres to the UN Common Understanding of the Human Rights–Based Approach (HRBA), which requires that development programming advances the realisation of human rights as set out in international human rights instruments. UNDP's Strategic Plan 2018–21 likewise recognised human rights protection as a core development need central to addressing key development challenges. This policy is operationalised under the SES.

Human rights principles are also integrated into the six Signature Solutions of the Strategic Plan, signalling organisation-wide application of HRBA. UNDP emphasises that Leave No One Behind (LNOB) is grounded in the human rights principles of equality and non-discrimination, and that HRBA, LNOB, and gender equality and women's empowerment (GEWE) are interlinked, mutually reinforcing, and serve as the common programming principles for UN Country Teams and for the SES.

Finally, UNDP made several pledges at the 75<sup>th</sup> anniversary of the Universal Declaration of Human Rights Anniversary Pledging Conference, which included three commitments:

- Support 100 countries to operationalise the right of everyone to live in a clean, healthy and sustainable environment by 2030
- Support member states to integrate human rights and SDG systems in 75 countries
- Enhance the rights-based programming for sustainable development, ensuring no one is left behind (with the HRBA Guidance a direct follow through on this pledge).

The survey revealed a positive picture regarding the question 'UNDP promotes a human rights-based approach and responds to the needs of beneficiaries, including the most vulnerable populations', with 48% selecting 'Strongly Agree' and 40% selecting 'Agree'. However, one member of the 'Peer multilateral organisation representative' category indicated 'Strongly Disagree'.

**Element 2: UNDP now tracks human-rights and inclusion work through Human Rights and LNOB markers in Quantum and stronger data disaggregation, driving a rise to 63 country offices reporting IRRF-linked human rights programming by end-2024, but limited intersectional capture, unclear institutional assignment of LNOB internally, and inconsistent/vague tagging still weaken accountability and reporting precision.**

Human rights integration is supported by the introduction of a Human Rights Marker and an LNOB Marker in Quantum, which help track programming related to human rights and marginalised groups. While these markers provide visibility, they do not yet fully capture intersectionality, limiting their ability to reflect more complex human rights dynamics.

Data disaggregation requirements, largely prompted by LNOB, have strengthened human rights monitoring by expanding the availability of data on marginalised groups. Evidence of human rights integration in programming has increased significantly, with 63 country offices reporting human rights work linked to the IRRF at the end of 2024, compared to figures in the 40s under the previous Strategic Plan. Moreover, there is an increase in reporting on Business and Human Rights from 75 to 97 reporting countries. Additionally, there are the UNDP Quality Standards for all Micro-Indicators (Gender, Environment and Human Rights) which all country, regional and global programmes must adhere to.

UNDP has integrated human rights into its strategic planning, as covered in element 1, and corporate systems through multiple mechanisms, although inconsistencies in accountability and tagging remain. The Leave No One Behind (LNOB) commitment was also central to the Strategic Plan; however, LNOB was not assigned a clear institutional home, resulting in limited internal accountability and uneven organisational drive for its application.

The vagueness of tagging within the IRRF can result in human rights-related areas being underreported or overlooked, affecting the precision of corporate accountability, and this was noted in interviews. Despite these challenges, the Strategic Plan demonstrates clear intent and expanding practice in embedding human rights indicators, LNOB principles, and related targets across corporate objectives.

**Element 3: Accountability systems (including corporate reporting and evaluation) reflect human rights indicators and targets.**

UNDP's accountability architecture integrates human rights principles and safeguards across project design, implementation, reporting, and evaluation. The Social and Environmental Standards (SES) form the core of this system and are underpinned by a robust Accountability Mechanism comprising two components: the Stakeholder Response Mechanism (SRM), which provides individuals and communities with accessible grievance channels, and the Social and Environmental Compliance Unit (SECU), which offers a formal redress mechanism. Interview evidence emphasises that the SES represented a "watershed moment" for UNDP, making it the only entity within the UN development system with both a compliance unit and a dedicated means of redress, within which the HRBA module is embedded. Additionally, in the IRRF Output A.2.2 *Democratic governance, rule of law and accountability strengthened for people-centered access to justice, security, open public sphere and full enjoyment of human rights*' which contains indicators that build on the previous strategic plan.

Under SES requirements, all programmes and projects must develop Stakeholder Engagement Plans that are culturally appropriate, gender-inclusive, and free from manipulation, and must ensure Free, Prior and Informed Consent (FPIC) where indigenous peoples may be affected. Stakeholders who experience adverse effects can raise concerns through project-level grievance systems, directly with project teams, or through the SRM and SECU. UNDP also seeks to prevent retaliation or reprisals against community members or human rights defenders engaging in project participation, accessing information, or using grievance mechanisms.

Human rights accountability is further reinforced through UNDP's Project and Portfolio Quality Assurance (QA) processes, which apply at multiple stages of the project cycle. QA reviews assess strategic relevance, principled approaches, management quality, and alignment with the SDGs and the Strategic Plan. These processes ensure that human rights principles (participation, non-discrimination, accountability) are systematically embedded throughout programming and that LNOB risks and human rights concerns are assessed and mitigated. This reinforces SES safeguards and strengthens evidence-based reporting on human rights integration.

Corporate reporting systems also reflect human rights commitments. Increasing numbers of Country Programme Documents now draw on UPR indicators, signalling stronger alignment between national human rights obligations and UNDP programme design. UNDP's Due Diligence Centre and broader risk architecture (board/team) support the organisation in managing human rights risks across partnerships and operations. While UNDP does not yet track the full uptake of new HRBA guidance (pending finalisation of materials) there are plans to integrate this monitoring into future accountability cycles.

**Element 4: Human rights screening checklists or similar tools inform design for all new interventions via the Human Rights-Based Approach (HRBA) Toolkit, launched in 2025.**

Human rights are reaffirmed in the new Strategic Plan as an engagement principle in the Engagement Index (cited within the IRRF) Tier Three: Organisational Effectiveness and Efficiency indicator *Output 5.1 Intergovernmentally-agreed principles integrated in programming and policies* outlines UNDP's Engagement Index including Human Rights. This requires effective mainstreaming of human rights across UNDP programming and policy, which is informed by a three-step strategy.

Firstly, UNDP has strengthened the integration of human rights into programme design through the development of the Human Rights-Based Approach (HRBA) Toolkit in 2025. The Toolkit provides practical guidance for UNDP staff organisation-wide (including all COs and RBs) on how to systematically mainstream human rights across new interventions, outlining clear steps for HRBA analysis and the use of human rights screening tools and checklists during programme formulation. It is designed to operate in full synergy with UNDP's Social and Environmental Standards (SES) and existing quality assurance (QA) processes, ensuring that human rights considerations are embedded alongside environmental and social safeguards. In January 2026, training programme material will be launched to facilitate CO capacity building.

Secondly, there has been revised guidance on the Human Due Diligence policy, in place since 2017 and updated in 2024 to update guidance when engaging with the non-UN security sector. This is accompanied by a training package.

Finally, the human rights marker (introduced in 2023) for UNDP projects and programmes, with guidance on how to apply this currently being implemented. GPEDC's monitoring exercise has also found that 95% of its interventions reported used distributional analyses to identify results indicators and targeted beneficiaries to reach those most vulnerable.

The HRBA Toolkit also aligns with the Leave No One Behind (LNOB) framework, adopted by the UN Development Coordination Office (DCO), reinforcing its applicability within UN-wide planning and programming. Together, these tools ensure that new interventions are informed by structured human rights analysis, risk identification, and mitigation measures from the earliest stages of design.

However, within the IRRF 2024 (Tier Three Organisational Effectiveness and Efficiency: Output 5.1 *Intergovernmentally-agreed principles integrated in programming and policies*) the performance for indicator 1.2.1(b) Human rights/rights-based approach was 2.4 (2021 baseline), 2.2 (2022), 2.1 (2023), 1.9 (2024) and 2.1 (2025), consistently under the target of 2.5. For context: (i) all four Engagement Index components ended below the 2.5 target (LNOB 2.3; South-South cooperation 1.7; volunteerism 1.6).

#### **Element 5: Human and financial resources are available to address human rights issues**

Resources have been provided through the HRBA Toolkit, which was designed in alignment with the Social and Environmental Standards (SES) and integrated into POPP processes. It provides practical, step-by-step guidance on conducting human rights analysis. Importantly, it has been embedded into existing corporate tools rather than developed as a siloed instrument, ensuring that human rights considerations become part of routine programme design and quality assurance.

In terms of human resources, UNDP established a cross-bureau task force, to support implementation, enabling coordinated leadership, technical support, and consistent application of human rights across bureaux.

#### **Element 6: Staff capacity development on human rights is being or has been conducted**

UNDP has undertaken substantial staff capacity development on human rights, combining regional, country-level, and thematic training to strengthen the organisation's ability to apply human rights-based approaches (HRBA). Training has been delivered through two regional programmes in Asia and the Arab States, complemented by country-level capacity-building, all guided by a dedicated capacity development plan. These efforts respond to growing donor interest, including from the EU Fundamental Rights Agency, Norad, and the Government of the Netherlands, in strengthening HRBA within UNDP programming.

UNDP also collaborates with governments to expand HRBA in the private sector, including training companies on human rights due diligence in their operations and supply chains, including in conflict-affected context. The UNDP B+HR Initiative, supported by the EU, Iceland, Japan, Liechtenstein, Netherlands, Sweden, the UK, and several foundations, includes tracking the number of companies reached through UNDP-led B+HR Academies. On average, the B+HR Academies train 5,000 companies each year.

To reinforce national human rights protection systems, UNDP provides technical and capacity support to National Human Rights Institutions (NHRIs), including developing digital tools to enhance their relevance, expanding their access to global platforms and forums, and providing assistance for achieving or strengthening NHRI accreditation. Capacity building also includes support for Universal Periodic Review (UPR) engagement, digitalisation of processes, and public outreach to improve rights monitoring and community engagement.

In conflict-affected settings, UNDP supports NHRIs to extend their operational reach. For

example, through work funded by the Peacebuilding Fund in Cabo Delgado, NHRIs were enabled to conduct field engagement in borderland areas, gather information, and work directly with affected communities. UNDP's work with NHRIs has been acknowledged by the General Assembly and Human Rights Council Resolutions and in the annual Reports of the Secretary General. This includes the Global Alliance of National Human Rights Institutions (GANHRI) as a best practice of UN cooperation in furthering human rights.

**MI 2.3 Evidence confidence**

**High Confidence**

## Operational management

*Assets and capacities organised behind strategic direction and intended results, to ensure relevance, agility and accountability*

<b>KPI 3: Operating model and human and financial resources support relevance and agility</b>	<b>KPI score</b>
<b>Satisfactory</b>	<b>3.19</b>
<b>MI 3.1: Organisational structures and staffing ensure that human and financial resources are constantly aligned and adjusted to key functions</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.67</b>
Element 1: Organisational structure is aligned with, or being reorganised to, requirements set out in the current strategic plan	2
Element 2: Staffing is aligned with, or being reorganised to, requirements set out in the current strategic plan	2
Element 3: Resource allocations across functions are aligned to current organisational priorities and goals as set out in the current strategic plan	2
Element 4: Internal restructuring exercises have a clear purpose and intent aligned to the priorities of the current Strategic Plan	3
Element 5: [UN] Engagement in supporting the resident coordinator systems through cost-sharing and resident coordinator nominations	4
Element 6: [UN] Application of mutual recognition principles in key functional areas	3
<b>MI 3.1 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP's organisational structure is aligned to the requirements and overarching goal set out in the current Strategic Plan 2022-25: to accompany countries to accelerate human development. A decentralised organisational structure, with 89% of its workforce in country (as of 2023; down from 93% at the time of the MOPAN 2021 assessment), UNDP is present in 170 countries and territories, giving proximity to national counterparts and implementing partners and serving as an entry point for other UN agencies (especially in crisis settings). UNDP's country presence, as organised through its organisational structure, is repeatedly cited in independent evaluations, reviews and consultations as a core capability and comparative advantage: facilitating its in-country partnerships and its role as operational backbone for more than 70 United Nations entities in 121 countries, and positioning it to deliver its programming activity. However, the downside is that the high cost of a universal country presence compels a focus on attracting and delivering project funding, which can work against some of UNDP's strategic objectives.</b></p> <p>UNDP's structure is highly decentralised, encompassing nine bureaux currently located in New York (five regional and four central), five regional hubs, Global shared service centres (GSSC) - located in eight locations - Addis Ababa, Amman, Bangkok, Copenhagen, Dakar, Istanbul, Kuala Lumpur and Panama - and global policy centres (GPCs), and 135 country offices covering 170 countries and territories. Bureau structures increasingly mirror SP pillars, providing strong alignment. Nonetheless, noting the organisational size and global footprint, some administrative complexity remains. Refinements to the Delegation of Authority framework have clarified lines between HQ, regional bureaux and CO.</p>	<p>001, 002, 003, 004, 005, 006, 007, 009, 012, 018, 046, 047, 081, 144, 208, 209, 210, 211, 212, 213, 214, 224, 226, 228, 229, 309, 329, 332, 386, 387, 388, 389, 390</p>

Following the 2024 Business Model Review and approval of the Strategic Plan 2026-29, further efforts to enhance the organisational structure to ensure greater alignment with need, operating context and the financial environment are underway. These include *relocation of location-independent functions* and ongoing *workforce planning and optimisation, capacity mapping and organisational review*. Efforts to de-concentrate functions away from HQ are advancing; workforce optimisation efforts have been informed through a capacity mapping exercise using EVA.ai (an AI-powered HR Tech platform for skills mapping, talent matching, deployments and strategic workforce planning). This has facilitated analysis of skills gaps, head hunting for vacancies and short-term assignments via an Internal Talent Marketplace. All UNDP personnel can provide skills on EVA.ai with currently nearly 70% of staff (all FTA, TA and PAs) including over 80% of IPs having mapped their skills. This MOPAN assessment comes too early to form an evidenced-based judgement on the impact of these ongoing initiatives; though key informant interview data and performance data suggests these initiatives will support UNDP take concrete steps towards greater operating and cost efficiency. The restructuring and strengthening of the GPCs in Singapore, Oslo, and Shanghai are perceived by staff to have been effective in centralising expertise and reducing duplication, creating cross-team clusters around themes such as governance and climate. Organisation of the regional bureaux to strengthen the enabler function for COs (not controllers) is perceived to have improved agility and responsiveness to context.

In the MOPAN survey, respondents noted:

- **75% agree UNDP's organisational structure supports the delivery of its strategic plan and mandate** (17% Strongly; 41% Agree; 17% somewhat agree). 7% disagreed with this statement (5% somewhat disagreed; 2% disagreed). 18% expressed no opinion.
- The qualitative survey evidence noted that it is positive that UNDP formally created a Governance, Rule of Law, and Peacebuilding (GRP) Hub in September 2024, consolidating expertise and strengthening integrated support for governance and peacebuilding efforts.
- **86% agree UNDP's universal presence is important to delivering on its strategy and mandate** (24% Strongly; 38% Agree; 24% somewhat agree). 0% disagreed with this statement. 14% expressed no opinion.
- The qualitative survey evidence noted the importance of UNDP maintaining its presence going forward; acknowledging universal presence is leaned on heavily both by other UN agencies and governments, with a perception that Member States recognise the value of having UN presence in country. It was further noted that UNDP's universal presence is the most effective way to build trust and relationships which allows for the support to take place. However, a more nuanced perspective was also noted (*EB member*) that recognised UNDP's geographic presence and thematic breadth as both a strength and weakness; questioning whether, in a period of reduced funding, UNDP will need to prioritise geographic presence and/ or thematic breadth.

**Element 2: UNDP has taken steps to ensure its staffing is aligned with the requirements set out in successive strategic plans (Strategic Plan 2018-21; Strategic Plan 2022-25; Strategic Plan 2026-2029) through its People for 2030 Strategy. UNDP's Strategic Plan 2022-2025 stresses the importance of investing in people to build the agile, anticipatory organisation that its partners expect. UNDP has demonstrated an ongoing corporate and senior commitment to aligning its staffing to the requirements set out in SP 2022-25 through the delivery of its progressive and comprehensive phased approach to implementing the People for 2030 Strategy. The Strategic Plan and People for 2030 Strategy detail steps for UNDP to continually reinvigorate the development of its people. Progress and achievements are tracked on an annual and by-phase basis; with considerable progress made since its launch.**

With 23,000+ personnel, as noted in the 2024 Annual Report, the People for 2030 strategy centres around ten focus areas which include, among others: building capabilities and developing people; excellence in leadership; and creating a rewarding career experience. Within the current strategic plan period, and specifically by end-2025, UNDP set out to have built or strengthened the skills and competencies necessary to respond to development challenges by attracting new talent and continually building the capabilities of its personnel

through targeted learning and development.

UNDP's People for 2030 Strategy, launched in June 2019, set out to progressively transform UNDP's culture and people management capabilities in order to strengthen the organisation's capacity to deliver more and better development results.

Phase 1 (2019–2021) delivered a foundational “system reset” in human resources management by concentrating on nine focus areas: Deploy our people strategically; Attract and select top talent; Contract modalities; Develop our people and people managers; Enhance UNDP career experience for personnel; Strive for excellence in the work we do; Foster and leverage our diversity; Take care of our people; and HR effectiveness and people analytics.

By the end of Phase 1, documentary evidence indicates that around 95% of the recommendations in the strategy had been implemented by end-2021, with the remainder well advanced.

. Phase 2 (2022–25) built on this by progressively establishing the architecture for key elements of an integrated talent management system. This included a new internal talent marketplace to support career growth and development, a refreshed employer brand to attract top talent globally, and a stronger focus on engagement, inclusion, and a positive work culture as key drivers of sustainable high performance.

Notable progress is recorded through the rollout of initiatives such as the launch and delivery of the ‘Leaders for 2030’ Programme, the Global Leaders for 2030 Retreat (2022), Global Leadership Retreat (2024), UNDP Career Weeks 2023-24, and UNDP-led Interagency Career Weeks 2025-26.

Positive impact is also recorded by the fact that the ‘Leaders for 2030’ Programme was awarded the price for the ‘Best L&D Initiative in the Public/Third Sector’ in 2022 by the Chartered Institute of Personnel and Development (CIPD), a recognised professional body for human resource management. Streamlining efforts, under People for 2030, are noted to have reduces management layers and promoted skills mobility by key informant interviews; with the emphasis on agility and multifunctional teams aligning with current strategic plan, but perceptions of workforce stress rising due to non-core funding pressures.

Building on Phases 1 and 2, Phase 3 (2025–30) will mark the final stage of the Strategy. It aims to fully leverage the investments made over the past six years to strengthen UNDP's workforce and organisational culture, ensuring that UNDP has a “*future-ready, agile, and engaged workforce capable of navigating a rapidly evolving world*”.

However, evaluative evidence notes limited technical expertise at the country level in certain areas, with the recent evaluation of UNDP Strategic Plan noting “*Limited availability of technical expertise in certain areas, particularly at the country level*”. The SDG integrator role and the shift towards system-thinking and portfolio approaches in the strategic plan calls for enhancements in staff skills on political economy analysis, policy advocacy and technical expertise in substantive policy agendas. However, UNDP's staff profile in the field favours project management over policy engagement, leading to slow uptake of key elements in the strategy. To address these skills gaps, UNDP developed a new competency framework as part of the People for 2030 Strategy, which conducted large scale capacity mapping to confirm supply of talent in the organisation. In 2024, it amended job descriptions and expanded the technical competencies taxonomy to make mapping more precise. However, building the required capacities remains a work in progress.

**Element 3: Resource allocation is broadly aligned with the Strategic Plan, which prioritises bottom-up planning guided by the needs and priorities of partner countries. UNDP also has clear criteria for allocating flexible programme budget across countries according to their development need. However, growing dependence on earmarked project funding raises the risk that resource allocation within countries is increasingly guided by donor preferences.**

UNDP's Strategic Plans are broad in terms of thematic priorities and global results areas, giving wide flexibility to set priorities in each country under the CPD, in accordance with the

priorities of partner countries. In that broad sense, UNDP's resource allocation is aligned with its strategy. The rise, however, is that dependence on earmarked project funding may effectively leave prioritisation choices at the country level determined by donor funding choices, rather than strategic considerations. Concerns were raised by external stakeholders about UNDP at times going beyond its areas of comparative advantage in pursuit of project funding. UNDP's strategy proposes systems-thinking and the portfolio approach as solutions to challenges posed by the funding model. However, it is not clear that the human resources available at the country office level and the incentives created by the funding model are conducive to this strategic shift.

UNDP has a system for allocating its flexible programme budget across countries according to development need. It prioritises Least Developed Countries (LDCs) and low-income countries, through the Target for Resource Assignments from the Core (TRAC) mechanism. The allocation is guided by decisions made by its Executive Board aligned to a board-approved formula, using gross national income (GNI) per person and population figures as key factors, which assigns resources country-by-country. At an institutional budgeting level, human and financial resources of key functions are continuously monitored and adjusted.

**Element 4: The 2024 Business Model Review introduced a number of adaptations to strengthen resource allocation, whilst protecting delivery capability, accountability and oversight. These include relocation of location-independent functions and ongoing workforce optimisation, capacity mapping and organisational review. Following the 2024 Business Model Review and approval of the Strategic Plan 2026-29, further internal restructuring efforts have been undertaken with the purpose of ensuring greater alignment with need, operating context and financial environment.** Restructuring and reconfiguration efforts as part of wider **Adaptive Shielding** measures, currently include *relocation of location-independent functions* and ongoing *workforce optimisation, capacity mapping and organisational review*. Examples include i) the restructuring and strengthening of the GPCs in Singapore, Oslo, and Shanghai are perceived by staff to have been effective in centralising expertise and reducing duplication, creating cross-team clusters around themes such as governance and climate. Organisation of the regional bureaux to strengthen the enabler function for COs (not controllers) is perceived to have improved agility and responsiveness to context; ii) the Crisis Bureau has continued to evolve its structures to support portfolio approach and crisis resilience; and iii) the Procurement function strengthening its organisation across HQ (policy/corporate), Copenhagen operations centre, and regional procurement advisors; embeds technical expertise (health, digital governance, elections, crisis, climate, infrastructure) to support COs efficiently. Though considerable internal restructuring efforts have been undertaken with clear purpose and intent aligned to the priorities of the current Strategic Plan, these are not yet fully implemented and will need time to demonstrating the intended impact.

**Element 5: UNDP engagement is supportive to the resident coordinator systems through cost-sharing and resident coordinator nominations, with UNDP remaining the highest cost-share contributor to the Resident Coordinator System: channelling USD19million in cost sharing and the coordination levy (2023), including USD12.6million of expenses related to services provided to the Resident Coordinator System. UNDP adheres to the Management Accountability Framework (MAF) and reporting approach and applies the reform checklist in reporting to the Executive Board. UNDP proactively monitors implementation of reform through yearly surveys of resident representatives and other comprehensive assessments. Supportive to the resident coordinator system, evaluative evidence of the value of the UNDP integrator function as complementary to the resident coordinator system is confirmed by the Evaluation of the Strategic Plan, whilst noting further opportunities exist to strengthen inter-agency collaboration in line with United Nations development system reform objectives.**

UNDP's integrator role is defined as: "*providing strategic integration services...by working with UN Country Teams and supporting Governments in their formulation of national development strategies and initiatives that are geared to respond to complex, manifold development challenges and achieve the SDGs. UNDP utilises a range of global assets, tools and services tailored to country contexts. The organisation integrates its network and array of disciplines with the skills of its humanitarian, development and peacebuilding*

*partners.* UNDP seeks to bring integrated solutions to complex development challenges in collaboration with over 30 United Nations entities in 136 countries, under the leadership of United Nations resident coordinator system. These collaborations often prove effective in large-scale efforts, including responses to crises and initiatives driving systemic changes. Moving forward, UNDP is developing clearer mechanisms to leverage this function in alignment with United Nations development system reform objectives and the quadrennial comprehensive policy review. A significant recent advancement was the integration of the UNDP SDG Push approach into revised guidance on sustainable development cooperation frameworks for United Nations country teams.

However, several strategic evaluations alongside MOPAN key informant interview data have recorded a lack of clear articulation and shared understanding regarding the UNDP integrator function. Likewise, the SWEQ evaluation (July 2025) noted that, although UNDP's integrator role is acknowledged in the MAF and elsewhere, it lacks specificity with the MAF stating that UNDP, and the RCO, are to be responsible for "leveraging expertise/knowledge/assets" but without further definition. The SWEQ evaluation notes UNDP's integrator role has still not been clearly defined outside the MAF.

**Element 6: UNDP has embedded mutual recognition principles in its policies and procedures and applies it in key functional areas, including procurement, HR, finance and ICT, with procurement being the strongest area. In practice, mutual recognition also serves as the basis for UNDP's provision of common services across the UN system. UNDP does some monitoring of related progress, although system-wide mechanisms for tracking mutual recognition gains remain underdeveloped.**

The Business Innovations Group issued guidance in 2020 on "Mutual Recognition Essentials – 7 Steps to Implementation." These steps include signing the Mutual Recognition Statement, briefing senior leadership, identifying areas where mutual recognition will apply, designating champions, issuing policy instructions, establishing mechanisms for future requests, and maintaining a register to monitor and assess benefits. When looking at UNDP's practices against this framework, the available evidence indicates that mutual recognition is embedded in UNDP's policies and operations and applied in key functional areas, although it is not clear that all steps have been implemented.

**UNDP has formally endorsed the Mutual Recognition Statement and acknowledges General Assembly Resolution 71/243.** There is no explicit documentation showing that senior management has been separately briefed, yet their engagement can be inferred from the integration of mutual recognition into core policies and from UNDP's active participation in HLCM discussions, which are attended by senior leaders. Similarly, there is no evidence that UNDP has undertaken a systematic mapping of functional areas for mutual recognition or that it has formally appointed champions, established structured procedures for future requests, or put in place a register to track benefits. However, this mirrors broader system-wide findings from the JIU review, which indicates that many entities have not fully applied the seven steps—particularly steps 4, 6, and 7 as agencies generally view mutual recognition as a component of ongoing management reforms and embedded within functional areas rather than as requiring separate organisational structures.

**UNDP has integrated the mutual recognition principle into several policies and procedures.** The 2024 JIU study notes that UNDP performs comparatively well in terms of policy and procedural anchoring and has in place documents covering policy, strategy, regulations and rules, administrative instructions, and other relevant operational guidance. This contrasts with system-wide averages reported by the JIU, where significantly fewer organisations have such documents in place.

UNDP's 2024 QCPR Progress Report reinforces this by identifying mutual recognition as one of the governing principles of UNDP's "Managing Prescriptive Content" policy, a significant point given POPP's role in guiding UNDP's operational work. The principle has also been incorporated in UNDP's Long-Term Agreements and the Cooperation with UN Entities policy since 2020. Likewise, it is embedded in the Career Transitions policy, which shapes how UNDP implements the inter-agency mobility framework, and in the HACT policy and procedures.

**UNDP applies mutual recognition principles in key functional areas, including procurement, HR, finance and ICT, with implementation in procurement emerging as**

**the most advanced, reflecting a wider system trend.** In procurement, UNDP leads a dedicated task force under the HLCM Procurement Network and Harmonisation Working Group that works to expand and diversify LTAs available on UNGM, which functions as the central repository for long-term agreements across the UN system.

In finance and budget, harmonisation efforts predate the signing of the Mutual Recognition Statement, and no major new initiatives appear to have emerged since. Still, UNDP has played a leading role in earlier harmonisation of financial regulations alongside UNFPA, UNICEF and WFP.

ICT serves as an important enabler of mutual recognition by supporting data-sharing, collaboration, and access to common services. UNDP has also contributed to cooperation and harmonisation by developing the Quantum management system, a cloud-based digital platform connecting more than 75 UN entities.

**In practical terms, mutual recognition underpins UNDP's provision of common services to other UN agencies.** Notably UNDP provides services to other UN agencies at country level and participates in the Global Shared Services Task Team, created in 2021 to advance shared services across the UN system. Within this, UNDP's benefits and entitlements services were highlighted for scale-up in the UNSDG Efficiency Road Map 2022–24. More information on UNDP's provision of service to other agencies is available in the related Annex on UNDP's provision of common services.

**UNDP reports on progress related to mutual recognition, although monitoring of mutual recognition remains limited system-wide.** The JIU identifies three types of indicators - outputs, outcomes and initiatives - but few entities report comprehensively. UNDP primarily reports on outputs, particularly through QCPR updates. As in other agencies, annual reporting specific to mutual recognition remains sparse; however, UNDP, together with UNOPS and UNFPA, does provide annual reporting to its Executive Board on joint procurement, which indirectly reflects mutual recognition efforts.

**MI 3.1 Evidence confidence**

**High confidence**

**MI 3.2: Resource mobilisation efforts consistent with the core mandate and strategic priorities**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3**

Element 1: Resource mobilisation strategy/case for support explicitly aligned to current strategic plan

3

Element 2: Resource mobilisation strategy/case for support reflects recognition of need to diversify the funding base, particularly in relation to the private sector

3

Element 3: Resource mobilisation strategy/case for support seeks multi-year funding within mandate and strategic priorities

2

Element 4: Resource mobilisation strategy/case for support prioritises the raising of domestic resources from partner countries/institutions, aligned to goals and objectives of the strategic plan/relevant country plan

3

Element 5: [UN] 1% levy systematically collected and passed on to the UN Secretariat

4

**MI 3.2 Analysis**

**Evidence documents**

**Element 1: The Strategic Plan 2022-25 is accompanied by the *Integrated Results and Resources Framework (IRRF)*, which captures high-level results against the 3x6x3 framework, and a *Resource mobilisation strategy for Financing UNDP Strategic Plan 2022-25*; though this was not fully developed until October 2023. The total estimated resource envelope detailed in the Strategic Plan is USD 21.6 billion. Given UNDP has witnessed decreasing core and non-core funding levels over successive years prior to and including this strategic period, the Corporate Resource Mobilisation Strategy was designed to place UNDP on a more secure and sustainable financial footing to implement the Strategic Plan successfully. The Resource Mobilisation Strategy and is supported centrally by a *Resource Mobilisation Coordination Group*. The Resource Mobilisation Coordination Group look at funding of all kinds, mobilised at all levels, and aim to have a comprehensive picture of resource mobilisation efforts across the organisation, to monitor progress on targets, and provide guidance and strategic direction. Despite these efforts, funding information notes that total annual contributions to UNDP continue to fluctuate year-on-year, with an overall decrease**

001, 003, 004, 005, 006, 007, 012, 018, 022, 046, 047, 053, 086, 087, 211, 221, 223, 224, 229, 230, 309, 329, 332, 386, 387, 388, 389, 390

**over the last strategic periods (USD 5.2B (2018), USD 4.8B (2019), USD 5.6B (2020), USD 5.3B (2021), USD 4.9B (2022), USD 5.0B (2023), USD 4.9B (2024) and with a sustained dependency on a small number of donors.**

UNDP is funded by a variety of partners including Member States, multilateral organisations, non-governmental entities, the private sector, and international financial institutions. As detailed in the corporate Accountability Framework, the responsibility and accountability for resource mobilisation lies with a range of offices within UNDP including: the Executive Office; BERA; UNDP's Crisis Bureau; the Bureau for Programme and Policy Support (BPPS); the Bureau for Management Services (BMS); Regional Bureaux; and Country Offices. The Resource Mobilisation Coordination Group is intended to bring a coherent and consistent inter-bureaux approach across UNDP.

Major trends affecting funding for UNDP include a shift towards funding humanitarian emergencies rather than long-term development, adjusting government spend towards defence and away from development, increased bilateral aid at the expense of multilateral channels, and a preference for earmarked funding over core and flexible funding. In the wider UN system, the United Nations Secretary-General launched the Funding Compact to improve funding quantity and quality and enhance efficiency, but the imbalance between core and non-core persisted at UNDP despite three years of implementation.

The Executive Board endorsed UNDP's Strategic Plan (2022–25) during its regular session from 30 August to 2 September 2021. However, the preparation of the UNDP resource mobilisation strategy was only initiated on 13 April 2022 and finalised in October 2023. This was partly due to the organisation's decision to prioritise the first 100 days of implementing the new Strategic Plan. The corporate resource mobilisation strategy is framed around four interconnected components – *stabilisation, thematic offer development, partnership expansion, and innovation/diversification* – to enable UNDP to identify opportunities for growth and expand partnerships while managing risks. The Corporate Resource Mobilisation Strategy is regularly monitored through the inter-bureau coordination mechanisms to ensure a coherent corporate approach to resource mobilisation and allocation for UNDP, strengthening the potential impact of RM priorities.

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP resource mobilisation and coordination in May/ June 2023 to assess the effectiveness of UNDP's resource mobilisation mechanism and the extent to which it helps UNDP achieve its strategic objectives. At that time, the audit team noted a lack of a coherent approach and coordination on resource mobilisation efforts. Resource mobilisation strategies were not prepared by all bureaux, though the corporate RM strategy is a UNDP's vision for strengthening coherence in RM efforts, and this does incorporate all Bureaux' inputs and accountabilities. Furthermore, there was no central repository for sharing best practices, lessons learnt and innovative approaches to resource mobilisation and the preparation of Partnerships and Communications Strategy and Action Plans (PCAPs) across headquarters, Regional and Central Bureaux, and Country Offices. The Resource Mobilisation Coordination Group has taken concrete steps to address these identified issues, with the OAI closing the audit recommendation, recognising that UNDP successfully addressed the recommended actions.

During the strategic period, UNDP has built upon its operational investments, achieving a balanced budget for the seventh consecutive year and securing its eighteenth consecutive unqualified audit opinion. In line with trends initiated during the 2018-21 period, the allocation of total expenditure towards development programmes and services has risen to 91.8 cents of every United States dollar, slightly surpassing the projected target of 91.0 cents for the 2022-25 period. The latest Report of the Administrator notes UNDP efficiently leverages regular resources funding: USD 1 of regular resources mobilised USD 6.8 in 2017, increasing to USD 7.4 in 2024. This ability to attract significantly more other resources funding while keeping costs low demonstrates the effectiveness of UNDP as an investment vehicle in the multilateral system.

**Element 2: The Corporate Resource Mobilisation Strategy recognises the need to diversify UNDP's funding base and acknowledges the Board's encouragement for UNDP to broaden the contributor base to core funding as well as engage with relevant stakeholders to diversify its potential sources of funding, including the private sector, foundations, civil society, individuals, and through strengthened**

**partnerships with IFIs. Accordingly, these issues are captured in the corporate Resource Mobilisation Strategy, implemented and coordinated by inter-bureaux coordination mechanisms. Considering the significant focus on diversifying the partnership base, the strategy seeks to strengthen partnerships beyond public partners into non-state actors – the private sector, civil society, foundations, regional and sub-regional entities. Nonetheless, UNDP financial information and the recent evaluation of the strategic plan concludes that limited progress in diversification of UNDP’s funding base has occurred.**

UNDP is increasingly moving in the direction of strengthening the relationships with foundations (e.g., Gates Foundation) to go beyond a donor/recipient relationship, to one that is collaborative and strategic in nature. A range of resource mobilisation strategies with different potential funders exist, geared at diversifying the funding base. A *Policy of partnerships with Foundations* exists, recognising the growing role of foundations in development. UNDP approaches its relationships with foundations beyond resource mobilisation and focuses on developing partnerships.

Likewise, a *Private Sector Development and Partnership Strategy* exists, reflecting a focus on the need to diversify UNDP’s funding base, particularly in relation to the private sector. Building on lessons learned, the PSP Strategy for 2023-2025 addresses operational constraints on partnerships with private firms and has included updating terms of engagement; further developing the monitoring of its private sector due diligence policy; updating guidance for staff; and continue promoting a risk- responsive organisational culture. The PSP Strategy details the main types of UNDP engagement with the private sector including *advocacy engagements; core business operations and value chains; and resource contribution to UNDP programmes and projects*. UNDP applies guidelines on a principle-based approach to the cooperation between the United Nations and the business sector. UNDP’s Policy on Due Diligence and Partnerships with the Private Sector complemented by the Private Sector Risk Assessment Tool and the Risk Assessment Tool Guidelines, aims to guide staff through the process of assessing the risks. This policy is also an integral component of UNDP’s Enterprise Risk Management (ERM) framework and a key mechanism for identifying, assessing, monitoring and escalating risks in private sector partnerships.

Furthermore, GPEDC evidence finds that UNDP has developed strategies on private sector engagement in 77% countries. However, there was scope to develop these strategies in a more inclusive manner.

The Mid-Term Review of the Strategic Plan (MTR) suggests good results on private sector engagement, noting UNDP met or exceeded targets to partner with businesses in diverse areas, including women’s participation in decision-making, the response to gender-based violence, human mobility and digital technologies to improve people’s lives. However, contrasting evidence from the Evaluation of the UNDP Support to Private Sector Development and Structural Transformation concludes UNDP’s corporate private sector strategies did not meet their intended goal to guide the organisation’s overall engagement with the private sector, including for its development and structural transformation at country level. While appreciating the consultative process behind the strategies’ formulation, staff interviewed found the documents to be more of a catalogue of available offers than a reflection of UNDP’s approach in this area. The lack of socialisation and concerted efforts to improve awareness, acknowledged in the 2023-25 document, further hindered progress in developing regional implementation plans and conducting discussions on the way forward.

Furthermore, the MTR concludes that delays to reforms of internal procedures has hindered efficiency of private sector support and that changes in UNDP’s vision and strategies on private sector engagement did not translate into a corresponding shift in the organisation’s culture and policy framework. UNDP has long acknowledged the need to adapt its internal private sector engagement instruments, deemed inefficient and unsuited to respond to requests for collaboration and promote equal partnerships with the private sector. Evidence collected by the MTR validated the urgent need for a policy and practice review to address recurring issues around efficiency of contracting processes, co-investments, enabling access to finance and risk appetite. As a result, UNDP has strengthened private sector engagement through the rollout of the revised Private Sector Due Diligence (PSDD) policy and the digitisation of risk assessment in Quantum/UNITY. Processes were simplified, approval timelines reduced, and consistency in risk analysis improved across headquarters,

regional bureaux, and country offices. Alignment with Enterprise Risk Management and strengthened oversight of higher-risk cases through the PSDD Committee, together with enhanced risk dashboards and senior management briefings, improved visibility of reputational, integrity, and ESG risks and supported more timely, well-informed decision-making. UNDP's most recent approach to advance private sector partnerships, defined as one of the 12 strategic priority areas for the first 100 days of the Strategic Plan 2022-25, was well aligned with the challenges identified by the evaluation but required accelerating action to resolve contentious issues.

The Sustainable Finance Hub is highlighted as achieving important results in the MTR, with a seed investment of USD 10.3 million in 2022-23, the Sustainable Finance Hub raised almost USD 30 million for work that leveraged nearly USD 15 billion in public and private investment in the Sustainable Development Goals. In 2023, the UNDP SDG Finance Academy enhanced skills among nearly 1,100 UNDP staff, 34 government bodies and private and civil society partners. The new Sustainable Energy Academy will similarly offer tailored capacity-building aimed at a global community equipped to fully integrate energy and development. The latest Report of the Administrator indicates the strong results of the Sustainable Finance Hub, noting it has met a critical need to reimagine how public and private sector capital can resolve development challenges together. Across 147 low- and middle-income countries, 11,000 development partners rank UNDP first in support for development finance; noting, in 2025, UNDP expects to slightly exceed its USD 1 trillion moonshot target for leveraging and aligning finance to achieve the Sustainable Development Goals.

In the MOPAN survey, respondents noted:

- **75% agree that UNDP raises funds from a diverse range of sources** (25% Strongly; 25% Agree; 25% somewhat agree). 7% disagreed with this statement (7% somewhat disagreed). 18% expressed no opinion.

**Element 3: The Corporate Resource Mobilisation Strategy sets out a summary list of prioritised Resource Mobilisation solutions, seeking multi-year funding within mandate and strategic priorities. These include priority resource mobilisation actions with expected effect in the short term (3-6 months); priority resource mobilisation actions with expected effect in the medium term (6 -12 months) and priority resource mobilisation actions with expected effect over the SP period.**

Nonetheless, the Internal Audit on UNDP Resource Mobilisation and Coordination concluded that not all policy bureaux prepared a resource mobilisation strategy; and that no central repository existed for sharing best practices, lessons learnt and innovative approaches to resource mobilisation across Headquarters, Regional and Central Bureaux, and Country Offices. OAI rated the resource mobilisation performance overall as "Satisfactory/Some Improvement Needed" and the four recommendations have been implemented and closed.

**Element 4: The Corporate Resource Mobilisation Strategy promotes the raising of domestic resources from partner countries/institutions, aligned to goals and objectives of the strategic plan and relevant country programme documents, with government-cost sharing as a key priority, especially in countries where conditions are favourable; with the scale up of government financing facilitated by the exchange of experiences and lessons. Government financing/ cost-sharing has increased from USD 1.126m in 2020 to USD 1.194m in 2023.**

Government financing, alongside third-party cost-sharing and vertical funds, remained significant and stable funding sources for UNDP. The latest Report of the Administrator highlights investment of domestic resources in joint programmes: noting UNDP had developed solutions tailored to national priorities in 170 countries and territories, evidenced by 101 programme countries investing USD 1.2 billion of their own resources to partner with UNDP, a clear vote of confidence in its ability to help them achieve their development goals.

In the MOPAN survey, respondents noted:

- **92% agree that UNDP helps secure resources for priority areas** (29% Strongly; 46% Agree; 17% somewhat agree). 6% disagreed with this statement (2% somewhat disagreed; 4% disagreed). 3% expressed no opinion.

<b>Element 5: UNDP has systematic measures to collect and pass on the 1 percent levy in line with instructions by the UN Secretariat.</b>	
<b>MI 3.2 Evidence confidence</b>	<b>High confidence</b>
<b>MI 3.3: Resource reallocation/programming decisions responsive to need can be made at a decentralised level</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>3.5</b>
Element 1: An organisation-wide policy or guidelines exist that describe the delegation of decision-making authorities at different levels of the organisation	4
Element 2: Policy/guidelines or other documents provide evidence of a sufficient level of decision-making autonomy available at the country level (or other decentralised level as appropriate) regarding resource reallocation/programming	4
Element 3: Evaluations or other reports contain evidence that reallocation/programming decisions have been made to positive effect at country or other local level as appropriate	2
Element 4: The MO has made efforts to improve or sustain the delegation of decision-making on resource allocation/programming to the country or other relevant levels	4
<b>MI 3.3 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: An <i>Accountability System Policy, Oversight Policy, and corporate Accountability Framework</i> are in place; coupled with a <i>Delegation of Authorities Policy</i> and comprehensive system of delegated decision-making that describe the delegation of decision-making authorities at different levels of the organisation. These are underpinned by UNDP's <i>Financial Regulations and Rules</i>. The UNDP accountability system is based on a set of core guiding principles of accountability and relies on the strategic integration of multiple accountability activities that together form the basis for a structured, comprehensive review of programmes throughout UNDP. The components of the accountability system include policies, functions and practices for a) programme planning &amp; budgeting; b) accountability delivery controls; c) results &amp; performance monitoring; d) ethical standards; and d) independent oversight.</b></p> <p>The Accountability System includes three integrated facets: organisational, programmatic and staff accountability. The accountability system serves as the primary source for performance standards, metrics, and reporting requirements to ensure that programmes are aligned with the updated strategic plan in support of internationally agreed development goals while fully responding to national development priorities. With UNDP being a highly decentralised UN entity, most project approval, payment, procurement and recruitment are delegated to heads of offices. Resident representatives in crisis contexts can invoke "fast track" procedures, to improve processing efficacy with an emphasis on <i>ex post</i> reviews instead of <i>ex ante</i> controls and with direct accountability of the head of office. The corporate accountability framework takes a function view of accountabilities and serves as the single point of reference for authorities of the Administrator, other officials explicitly empowered through UNDP's <i>Financial Regulations and Rules</i>, and the system of delegated authority.</p> <p><b>Element 2: Clear policies on delegated decision-making exist, including the <i>Delegation of Authorities Policy, as set out in the POOP, which defines how authority is delegated from the Administrator across the organisation. This is complemented by broader frameworks such as the <i>Delegated Authority Framework and guidance</i>, which provide clarity of decision-making autonomy available at the country level (or other decentralised level as appropriate) regarding resource reallocation/programming. UNDP has a range of frameworks, guidelines and guidance documenting delegated decision-making autonomy to support decisions on resource allocation and programming at a decentralised level (decentralised to country offices).</i></b></p> <p>Key informant interviews note that the <i>Delegation of Authorities Policy</i> and <i>Delegated Authority Framework</i> strengthened County Office (CO) autonomy within clearer risk thresholds; with recent reforms to the <i>Delegation of Authority</i> allowing COs to reprogramme resources within risk-defined parameters. Furthermore, delegation is considered supported</p>	041, 053, 064, 075, 078, 111, 230, 233, 340, 376

by digital tools and (including Quantum) risk-based controls.

**Element 3: UNDP’s resource allocation is often, though not solely, driven by funding opportunities rather than by a decisive investment to achieve results anchored in corporate strategies and as such the ability of country offices to reprogramme and/or reallocate funding is restricted by the conditions of that funding. Nonetheless, UNDP applies integrated resource planning aligned to its Strategic Plan and Executive Board–approved frameworks, including the Integrated Resources Plan (IRP), the Target for Resource Assignments from the Core (TRAC) mechanism, incorporating some elements of results-based budgeting (see MI 4.3). As discussed in the analysis for 7.5, below, evaluations indicate that weaknesses in project- and programme-level monitoring and evaluation (M&E) systems have often constrained UNDP’s ability to adapt operations based on performance evidence. Multiple Independent Country Programme Evaluations (ICPEs) highlight persistent issues with the quality of results frameworks and monitoring data, which limit the practical use of performance information for decision-making. These shortcomings have directly affected adaptive management.**

For example, the ICPE for Liberia found that the absence of a comprehensive monitoring, evaluation, accountability, and learning system reduced the programme’s capacity to capture lessons and inform strategic and operational adjustments. Similarly, the ICPE for Vietnam reported gaps in risk monitoring, adaptive management, and M&E system improvements across some projects. A corporate evaluation of UNDP’s support to access to justice further noted insufficient investment in data on the quality and fairness of supported initiatives, restricting the ability to implement targeted corrective actions. However, evaluations also show that where stronger M&E investments were made, they yielded clear benefits, including improved programme management and stakeholder engagement. More positive examples include the Democratic Republic of Congo, where UNDP developed a robust verification and monitoring system for the Stabilisation Coherence Fund in response to donor demands, enabling cross-project learning and strategic adaptation. Likewise, in Yemen, M&E findings were actively used to inform learning and adjust projects, including refining operating manuals to better reach vulnerable groups. In the Paraguay country level evaluation evidence shows UNDP demonstrated adaptability and efficiency in response to the COVID-19 emergency, reconfiguring the project to support specialist hospitals through the provision of biomedical equipment at the end of 2019 with funds from Itaipú. UNDP created mechanisms and instruments to mobilise funds for the COVID-19 emergency response, increasing the flexibility of its programming and supporting the country (with its own funds and those of IFIs) with the purchase of health supplies and the implementation of communication strategies to counter disinformation. UNDP adapted well to changes in the implementation modalities of the programmatic portfolio.

In the MOPAN survey, respondents noted:

- **95% agree UNDP adapts its approach as the context changes** (25% Strongly agree; 50% Agree; 20% somewhat agree). 5% disagreed with this statement (3% somewhat disagreed; 2% disagreed).

**Element 4: UNDP seeks to improve the delegation of decision-making on resource allocation/programming by holding internal and external discussions on the appropriate level of delegation.** UNDP holds regular discussions on the appropriate level of delegation as part of its robust accountability and internal control frameworks. UNDP’s policies, including the *Delegation of Authorities* policy, are regularly reviewed by internal bodies like the Organisational Performance Group (OPG) and approved by the Executive Group (EG). Discussions around risk appetite and the appropriate level of decision-making for managing risks are a core part of the Enterprise Risk Management (ERM) process; with the Office of Audit and Investigations (OAI), the Independent Evaluation Office (IEO), and the Ethics Office provide objective assurance and advice on internal controls and ethical standards. Delegations to heads of offices are issued based on an assessment of the capacity of the office and the local needs. Changes in the level of delegation of authority can be triggered by changes in personnel, as well as external events.

**MI 3.3 Evidence confidence**

**High confidence**

<b>MI 3.4: HR systems and policies are performance based and geared to the achievement of results</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Highly Satisfactory</b>
<b>Overall MI score</b>	<b>3.6</b>
Element 1: A system is in place which requires all staff, including senior staff, to undergo performance assessment	4
Element 2: There is evidence that the performance assessment system is systematically and implemented by the organisation for all staff and to the required frequency	3
Element 3: The performance assessment system is clearly linked to organisational improvement, particularly the achievement of corporate objectives, and to demonstrate ability to work with other entities	4
Element 4: Staff performance assessment is applied in decision-making on promotion, incentives, rewards, sanctions etc.	3
Element 5: A clear process is in place to manage disagreement and complaints regarding staff performance assessments	4
<b>MI 3.4 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: A clear policy on Performance Management and Development is in place, with a robust performance assessment system enacted for all staff, including senior staff.</b> The Policy on Individual Performance Management and Development (PMD) seeks to support successful performance of UNDP staff members, strengthen a culture of high-performance and continuous development, and ensure accountability of all UNDP staff members for effective performance. A separate procedure is in place for the performance management of staff members at the ASG and above level.</p> <p>UNDP documents the importance of effective performance management of staff, noting it as a prerequisite for a staff appointment and a career in UNDP. The staff performance system includes an Annual Performance Review (APR), which has a recently enhanced rating scale. A clear Performance Management and Development Cycle and Timeline exist detailing the sequencing of performance assessment and mandatory performance assessment activities. The annual performance management and development cycle is from 1 January to 31 December of the year and includes annual performance planning (mandatory); regular performance discussions, including performance monitoring, feedback and coaching during the performance year; the mid-term review (MTR) (mandatory); and the annual performance review (APR) (mandatory). UNDP abides by the UN values, Standards of Conduct for the International Civil Service, Secretary-General's Bulletin on the Status, Basic Rights and Duties of United Nations Staff Members, UN Staff Regulations and Rules, and UNDP policies. Key informant interviews note the performance management system is actively used.</p> <p><b>Element 2: The performance assessment system is systematically used by all eligible UNDP staff members, in accordance with the Performance Management and Development (PMD) Policy, though it does not cover other personnel, especially service providers contract holders.</b> The PMD framework also applies to personnel under regular NPSA and IPSA contracts, who are required to complete their Annual Performance Reviews and Annual Goal Plans in Quantum if they have served more than six months during the performance year.</p> <p>Evidence of performance assessment system being used by all staff members notes performance assessment compliance/completion rate of 92% in 2024, and 87% in 2023, showing a positive trend improvement over the duration of the strategic period. Accountability for performance management is clearly articulated, with the Assistant Administrator of the Bureau for Management Services (BMS) having overall authority over performance management policies and processes in UNDP. Bureaus Directors and Heads of Offices are accountable for effective performance management in their respective Bureaus/Offices; and are expected to promote regular communication between supervisors and supervisees in their teams, encourage ongoing feedback and discussion, and make sure that changes in the mandate or priorities of UNDP, Bureau or Office are clearly communicated to all staff members to ensure alignment. The supervisor is accountable for</p>	001, 003, 048, 057, 058, 073, 078, 081, 082, 083, 111, 112, 113, 114, 115, 127, 142, 155, 156, 157, 158, 217, 218, 219, 229, 231

the performance management in their teams/offices, both in terms of process and quality.

**Element 3: Individual annual performance goals are aligned to UNDP strategic plan and corporate objectives, cascaded through bureaux/ unit/ office/ team workplans to individual performance goals, to ensure staff contributions support the organisation's broader mission.** This alignment is a key part of UNDP's performance management and development process, where individual goals are set to contribute to the organisation's strategic plans and overall mandate. Key informant interviews noted that further realignments under People for 2030 have increased focus on integrated delivery; and further noted individual performance appraisals are complemented with an increased focus on team results.

**Element 4: Decision making relating to promotion, incentives, rewards, sanctions are based on performance assessments. These decisions are enacted in line with the Performance Management and Development policy and aligned to UN Values, Standards of Conduct for the International Civil Service, Secretary-General's Bulletin on the Status, Basic Rights and Duties of United Nations Staff Members, UN Staff Regulations and Rules, and UNDP policies.**

Clear Standards and guidance for recognising successful performance are set-out, noting recognition of and rewarding successful performance is a required, good management practice and, as such should be an integral part of regular interaction between supervisors and supervisees. Aligned to UN Staff Regulations and Staff (Rule 3.2), only staff members with satisfactory service will receive a within-grade salary increment; noting staff members with exceptional performance may receive a certificate of special recognition. In cases of non-performance, the staff member is required to develop a Performance Improvement Plan to identify and improve upon performance issues. In case of non-compliance with the Plan, the staff member's contract can be terminated. Key informant interviews note People for 2030 effectively links competencies to learning paths and career development.

**Element 5: A clear process is in place to manage disagreement and complaints regarding staff performance assessments; with formal recourse mechanisms embedded as part of the performance assessment policy and system. These are enacted through rebuttal panels and the UN Dispute Tribunal in extreme cases.** Supervisees who do not agree with the results of the annual performance review by the supervisor must request that Talent Management Committee (TMC) considers their case. The request for the TMC review should be made within 10 working days of the date that the supervisee received the notification of the completion of the performance review by the supervisor from the on-line PMD tool. Such supervisees can provide additional information for the TMC to review, as needed. If a supervisee does not agree with the final annual performance review as confirmed by the TMC, they may submit a formal request for rebuttal. Recourse to the rebuttal process does not suspend the outcome of the performance review until the final rebuttal decision. A request for rebuttal must be submitted within 15 working days from the date they are notified of the final decision of the TMC. Exceptions can be made in cases when in the opinion of the Chair of the Rebuttal Panel circumstances are beyond the control of the supervisee. Only the performance reviews with the 'Partially meets performance expectations' or 'Does not meet performance expectations' rating may be rebutted. Consideration by the TMC is a mandatory step before the submission of a rebuttal request. Each rebuttal request is considered by the Rebuttal Panel. In the event of complaints to the Office of Audit and Investigations related to wrongdoing in the context of performance management, the performance review process will be suspended pending the outcome of that complaint to OAI. In the event of a formal appeal as a request for management evaluation or to the UN Tribunals on issues related to performance, consideration before the TMC or Rebuttal Panel depending on the stage of the process, will also be suspended. Proceedings may furthermore be suspended if, in the opinion of the TMC Chair or the Chair of the Rebuttal Panel depending on the stage of the supervisee appeal, the circumstances warrant suspension.

**MI 3.4 Evidence confidence**

**High confidence**

**KPI 4: Organisational systems are cost- and value-conscious and enable financial transparency and accountability**

**KPI score**

<b>Satisfactory</b>	<b>3.16</b>
<b>MI 4.1: Transparent decision-making for resource allocation, consistent with strategic priorities over time (adaptability)</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Unsatisfactory</b>
<b>Overall MI score</b>	<b>2.25</b>
Element 1: An explicit organisational statement or policy is available that clearly defines criteria for allocating resources to partners	3
Element 2: The criteria reflect targeting to the highest priority themes/countries/areas of intervention as set out in the current strategic plan	2
Element 3: Resource allocation mechanisms allow for adaptation in different contexts	2
Element 4: The organisational policy or statement is regularly reviewed and updated	2
<b>MI 4.1 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP has a transparent and formally approved methodology (TRAC) for allocating core resources to programme countries, based primarily on income status, population and principles of universality and progressivity. However, independent evaluations have questioned whether these criteria adequately reflect contemporary development needs such as inequality, fragility and vulnerability. Furthermore, while the methodology is systematically applied to regular resources, the majority of UNDP's overall programme expenditure is driven by earmarked and non-core funding streams, limiting the extent to which formal allocation criteria determine actual resource distribution across partner countries. Consequently, UNDP demonstrates a clear allocation framework but only moderate evidence that high-quality criteria consistently drive overall country-level resource allocation. UNDP could also improve mechanisms that can increase alignment between voluntary resources and organisational allocation criteria.</b></p> <p>UNDP has Financial Regulations and Rules which detail utilisation of resources by Implementing Partners. For core resources, UNDP uses the Targets for Resource Assignments from the Core (TRAC) system to allocate its resources. This system is a three-tiered approach, with TRAC-1 and TRAC-2 combined in one pool and TRAC-3 in a separate one, focusing on crisis response. Resources are allocated based on eligibility and allocation criteria. For non-core resources, which form the majority of UNDP resources (circa 88%) no specific allocation mechanism exists as each country office is responsible for its own resource mobilisation and allocations. There is a growing view that the TRAC allocation formulas need to be revised (also see 1.4).</p> <p>Aligned to the Delegations of Authority policy, authority over resources is delegated to country offices, with Country Programme Documents (CPDs) providing financial resource information. Past evaluations note the model faces challenges related to results-based (Goal-based) budgeting and prioritising strategic goals, as funding often depends more on donor opportunities than corporate strategies. More recently, the evaluation of the Strategic Plan 2022-25 recommended the need to strengthen the UNDP business model by aligning resources with strategic priorities. Key informant interviews note the importance of updating resource allocation formulas to achieve more strategic distribution of resources, particularly in contexts marked by multidimensional poverty and inequality; with the need for UNDP to work with the Executive Board to update these formulas, ensuring that core areas of work are adequately protected and resource fragmentation is minimised.</p> <p>While UNDP cannot unilaterally force voluntary resources to follow TRAC criteria, because donors legally control where earmarked contributions go, it could improve mechanisms that can increase alignment between voluntary resources and organisational allocation criteria. For instance, UNDP does not have a mechanism in place whereby countries receiving less non-core funding receive larger core allocations or preferential matching resources for underfunded countries. While UNDP has funding windows these are underutilised.</p> <p><b>Element 2: The criteria mostly concern allocation to countries, not to the highest priority themes as set out in the current strategic plan. In addition, there is limited visibility and traceability of resources-to-results.</b></p>	001, 002, 003, 004, 005, 006, 007, 012, 049, 071, 079, 111, 210, 211, 212, 213, 216

UNDP's TRAC 1 funds provide a financial foundation to programmatic presence on the ground, allocated to Country Offices (COs) based on specific criteria who then allocate the funds to various partners (such as national governments, CSOs, and other UN agencies) for project implementation. TRAC 1 resources are allocated centrally to eligible program countries using a formula-based methodology. A country's Gross National Income (GNI) per capita (income status and population size of each country) determines its eligibility and funding level, with Net Contributor Countries (NCCs) not receiving TRAC 1 resources. The primary criteria for distribution include a focus on need, with the majority of TRAC 1 resources channelled to low-income and least developed countries (LDCs), with a progressive allocation weighted to lower-income countries within the low-income and middle-income categories receiving proportionally more funding. No thematic or programmatic criteria are in place. TRAC 2 resources are managed more flexibly and are designed to provide the UNDP with the capacity to respond to evolving needs and specific priorities. Allocations are made based on proposals submitted by Country Offices that align with specific corporate priorities, such as the UNDP's "Signature Solutions" for sustainable development or crisis response. A key criterion for TRAC 2 use is its potential to leverage additional "other resources" (non-core funding) from other partners and donors, thereby maximising impact. TRAC 2 funds can be used for high-priority, high-impact programming and are considered fungible with TRAC 1 resources for substantive purposes.

Recent strategic evaluation notes absence of a clear link between resource allocation and strategic programmatic results, combined with outdated funding allocation criteria. It offers recommendations to strengthen results-based management practices. The evaluation of the Strategic Plan 2022-25 concluded the absence of a clear link between resource allocation and strategic programmatic results, combined with outdated funding allocation criteria – based on income and population metrics instead of human development indicators, for example – constrained efforts to combat inequality and inequities, particularly in middle-income countries. It further noted that by integrating evaluation findings into resource allocation, prioritisation, and strategic planning in a timely fashion, UNDP can strengthen results-based management practices and ensure that evidence-based insights guide both programme development.

Since non-core resources are the vast majority of resources, they indeed drive budget transparency. Table 1 in DP/2025/23 on the Integrated Resource Plan contains no reference to Outcomes but consolidates all programmatic resources in a single line 1.1.A. The IRRF does not provide any further granularity beyond the 4-year aggregation of the 4 "development outcome's", which more closely resemble areas of work. No budget allocations are visible beyond those 4 areas of work.

(Also see related narrative on limited transparency on ex-ante decision-making for resource allocation and limited visibility and traceability of resources-to-results link under E 1.4.2.)

**Element 3-4: While the allocation model does not provide for reallocation between countries, thematically country offices have full flexibility subject to agreement with donors and stakeholders.**

**The core (regular) resource allocation model is incrementally adjusted and presented with every new strategic plan as an Annex to the integrated resources plan and integrated budget estimates.**

The TRAC-1 calculation is complex, having evolved over almost two decades to replace the previous entitlement-based system of funding according to indicative planning figures. Executive Board decisions in respect of the current arrangements essentially extended the principles, practices and approaches of the preceding cycle, with a number of technical incremental changes. TRAC-2 was designed to provide UNDP with the flexibility to allocate regular programme resources to high-impact, high-leverage and high-quality programme activities and to help UNDP to respond effectively to differentiated country needs (decision 2013/4). From a substantive perspective, TRAC-2 resources are considered fully fungible with TRAC-1 resources. They are allocated, on non-formula-based criteria, in line with regional TRAC-1 allocations, with the flexibility of transferring up to 10 per cent of TRAC-2 resource assignments between regions.

Consistent with the Business Model Review recommendations, and as noted in the strategic plan 2026-29, UNDP is working with the Executive Board to refine its core resource allocation methodology to channel resources more effectively towards country priorities.

**MI 4.1 Evidence confidence**

**High confidence**

<b>MI 4.2: Allocated resources disbursed as planned</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>3.25</b>
Element 1: The institution sets clear targets for disbursement to partners	3
Element 2: Financial information indicates that planned disbursements were met within institutionally agreed margins	3
Element 3: Clear explanations, including changes in context, are available for any variances against plans	3
Element 4: Variances relate to external factors rather than to internal procedural blockages	4
<b>MI 4.2 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: At a corporate level, UNDP’s Integrated resources plan and budget estimates 2022-25 covers the totality of resources at the disposal of UNDP, including regular and other resources, and the totality of activities to be carried out. As such, it constitutes a comprehensive and integrated financial framework for the period 2022-25. At a country implementation level UNDP sets clear disbursement targets to implementing partners through project documents.</b></p> <p>UNDP produces an Annual Report Card, linked to its Integrated Results and Resources Framework (IRRF) reporting, which that provides an overview of development results. The report card assesses progress against two markers; i) percentage of expenditure on programmes and services to achieve development results against total expenditure (i.e. the percentage of money spent against the planned budget in a given year) and output performance (results achieved in a given year as a percentage of that year’s milestones). Key informant interviews note improvements in timeliness through standardised payment workflows. All output indicators in the IRRF rely on data reported by UNDP country offices (COs) through UNDP’s new online corporate planning and monitoring system. A reporting exercise is undertaken during the end of the relevant year, through which COs are requested to report results assured at regional and headquarters level. Incomplete or inconsistent data is verified directly with COs where possible. Country offices are required to report on all IRRF indicators that are relevant to their programme, except for those indicators that depend on international or centrally collated data sources. Key informant interviews note significant improvements in disbursement monitoring via Power BI dashboards, with delays flagged automatically to trigger action. Furthermore, COs are using improved cash-flow forecasting tools to prevent liquidity gaps. This aligns with GPEDC’s latest monitoring exercise that found that UNDP has significantly increased the use of financial reporting systems. However, GPEDC evidence also highlights a drop when it comes to funding being disbursed during its scheduled year. In the medium term, UNDP maintained its predictability with partners, with 70% of partner countries indicated receiving forward spending plans from for Y+1, 55% for Y+2, and 42% for Y+3.</p> <p><b>Element 2: UNDP’s annual reporting during the period under assessment indicates that planned disbursements were met within institutionally agreed margins. Annual reporting includes financial information by type of funding source, with planned expenditures and actual expenditures within 10% variance institutional margins.</b> UNDP submits audited financial statements every year that include financial information, including income, budgets and disbursement data. Expenditure ratios based on income, which can reflect multi-year commitments, and budgets, which show planned expenditures, are presented. Actual against planned for 2022 was 91.31% against 90.8%; for 2023 it was 92.35% against 90.9%; with 2023 being slightly off-track at 90.6% against 91.0%</p> <p><b>Element 3: UNDP annual Report Card provides explanatory information, with annual reporting, both programmatic and financial, including a high-level analysis of delivery trends across country offices.</b></p> <p><b>Element 4: Variances in disbursement relate primarily to external factors rather than to internal procedural blockages, given UNDP’s well documented delivery efficacy.</b></p>	001, 002, 003, 004, 005, 006, 007, 012, 049, 071, 079, 111, 210, 211, 212, 213, 216, 329

**Evaluative evidence and performance data illustrates there is little evidence of significant internal blockages resulting in corporate-wide impact.** Given the global coverage UNDP has, couple with the high number of implementation and delivery partners UNDP engages, variances in disbursement are primarily context specific and temporary – as a result of operating contextual factors beyond reasonable control of UNDP.

**MI 4.2 Evidence confidence**

**High Confidence**

**MI 4.3: Principles of results-based budgeting applied**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.5**

Element 1: The most recent organisational budget clearly aligns financial resources with strategic objectives/intended results of the current strategic plan

3

Element 2: A budget document is available that provides clear costs for the achievement of each management result

2

Element 3: Systems are available and used to track costs from activity to result (outcome)

3

Element 4: There is evidence of improved costing of management and development results in budget documents reviewed over time (evidence of building a better system)

2

**MI 4.3 Analysis**

**Evidence documents**

**Element 1: As a voluntarily funded organisation, UNDP integrates multi-year funding analysis, pipeline information, economic forecasts and strategic demand analysis in its budget projections, mitigating concentration risk. Projections for the strategic plan 2022-2025, were based on an analysis of past funding trends by funding stream, donor spending plans and multi-year agreements, pipeline information, global economic forecasts, qualitative information on risks and uncertainties, and inputs from various UNDP offices. Nonetheless, the evaluation of Strategic Plan 2022-25 concluded that “institutional strengthening initiatives should be prioritised... to strengthen and support Goals-focused budgeting.”**

UNDP follows integrated budget planning processes that align resources with strategic plans and priorities. Available resources for the period 2022-25 were estimated based on anticipated opening balances, donor contributions and other income. UNDP integrates resource and budget planning with strategic priorities, incorporating elements of results-based budgeting blended with historic budgeting practices. The integrated resources plan and budget presents both programmatic and management results funded by all types of resources and provides extensive breakdowns by objectives and organisational units emphasising results and outcomes. UNDP has taken concrete steps to implement Executive Board decision 2011/10, which approved harmonised approaches for cost-classification and results-based budgeting, a policy framework adopted by UNDP, and serves as a key reference for the budget framework though further initiatives are necessary to strengthen and support results-based budgeting. UNDP estimates expenditure according to strategic plan outcomes and is informed by i) spending patterns in the past three years; ii) income projections by sources of fund, and iii) analyses of programme country demand as identified in country programme documents (CPDs). UNDP notes that amounts are indicative and are reviewed during Strategic Plan implementation and as new CPDs are introduced. Key informant interviews note that the integration of results codes into budget structure links funding to SP outcomes; and that integration of portfolio indicators into the IRRF better connect budgets with contribution pathways.

001, 002, 003, 004, 005, 006, 007, 012, 049, 071, 079, 111, 210, 211, 212, 213, 216, 309, 329

The evaluation of Strategic Plan 2022-25 notes that “...institutional strengthening initiatives should be prioritised... to strengthen... and support Goals-focused budgeting.” As evidence of improvement in this, UNDP has taken steps to improve the integrated resources plan and integrated budget estimates for 2026-29 to further incorporate the harmonised results-based budgeting approach approved in decision 2011/10, including: (a) improved results focus and linkage with the strategic plan; and (b) key budget tables with respect to the Integrated Resource Plan 2026-29, including a comparison of 2022-25 original estimates and actual/estimated expenditures; and a comparison of 2022- 25 latest estimates and 2026-2029 estimates. Time is needed to assess the effectiveness of these improvements over the strategic period.

**Element 2: UNDP Integrated Resources Plan (IRP) and associated Executive Board budget documentation estimates 2022-25 covers the totality of resources at the disposal of UNDP, including regular and other resources, and the totality of activities to be carried out, as such, it constitutes an integrated financial framework for the period 2022-25. Detailed financial breakdowns and costing are provided through the Integrated Resources Plan (IRP) and associated Executive Board budget documentation. The Integrated results and resources framework (IRRF) is designed as a strategic results framework aligned to the Strategic Plan though is not intended to function as a granular cost-accounting tool for each individual management result. Instead, it presents the budget at a more aggregated level, distinguishing between the programmatic and institutional (management) components, summarising the development and organisational results to be achieved by UNDP with its partners. The IRRF is guided by the United Nations Sustainable Development Group (UNSDG) Results-based Management Guidebook, and aligned with the IRRFs of UNICEF, UNFPA and UN Women, the UNDP IRRF incorporates impact, outcome and output statements, and indicators necessary for monitoring progress of the results set out in the Strategic Plan.**

**Element 3 and 4: UNDP’s new enterprise resources planning (ERP) system, Quantum, is used to track costs from activity to result providing evidence of UNDP’s drive to build a better system. The Quantum Financial Management and Budget module is an integrated system providing stakeholders with timely, accurate financial information for decision-making, while maintaining internal control environment and reporting capabilities ensuring transparency and accountability. An ongoing External Audit by UNBOA of the Quantum system is underway which will detail the effectiveness.**

Quantum manages the financial and budgeting processes for UNDP and other partner agencies, including tools for creating and managing budgets for projects, staff, and other costs. It generates robust and consistent financial reports to support analysis and donor reporting, whilst embedding financial controls directly into its processes to ensure compliance, reduce exceptions, and maintain data consistency. It includes a modern treasury solution for managing financial assets.

Quantum replaces UNDP’s previous enterprise resources planning (ERP) system, ATLAS, which formed the operational and financial backbone of the UN System for more than a decade. Quantum is described as a future-proofed, cloud-based digital engagement platform harnessing cloud-based technology. An ongoing External Audit by UNBOA of the Quantum system is underway. Key informant interviews note the Budgeting tools in Quantum trace expenditure against results indicators, and that improvements Quantum has made in standardising end-to-end process, improving costing visibility and alignment with planning/budgeting workflows, real-time dashboards assist programme–procurement coordination.

**MI 4.3 Evidence confidence** **High confidence**

<b>MI 4.4: External audit or other external reviews certify that international standards are met at all levels, including with respect to internal audit</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Highly satisfactory</b>
<b>Overall MI score</b>	<b>4</b>
Element 1: External audit conducted which complies with international standards	4
Element 2: Most recent external audit confirms compliance with international standards across functions	4
Element 3: Management response is available to external audit	4
Element 4: Management response provides clear action plan for addressing any gaps or weaknesses identified by external audit	4
<b>MI 4.4 Analysis</b>	<b>Evidence documents</b>
<b>Element 1: UNDP is subject to external audits by the UN Board of Auditors, which are conducted annually, and which comply with the highest international standards. Reports by the UN Board of Auditors are submitted to the Executive Board and are publicly</b>	005, 006, 007, 072, 111, 217, 218, 219, 302

available on UNDP's website. The Office of Audit and Investigation Charter reflect that the office is responsible for independent and objective assurance and advisory activities in conformity with the International Standards for the Professional Practice of Internal Auditing. UNDP has also set up an Audit and Evaluation Advisory Committee (AEAC) to advise the Administrator. UNDP internal auditors continually review the accounting and control systems. Management provided the Board of Auditors and UNDP internal auditors with full and free access to all accounting and financial records.

**Element 2: The annual reports of the Board of Auditors confirm that UNDP's financial statements comply with international standards across functions and fairly present its financial position in line with the International Public Sector Accounting Standard.**

Financial statements are prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and include certain amounts that are based on management's best estimates and judgments. UNBOA reports note accounting procedures and related systems of internal control provide reasonable assurance that assets are safeguarded, that the books and records properly reflect all transactions and that overall, policies and procedures are implemented with an appropriate segregation of duties.

**Element 3: UNDP management responses are publicly available to external audit in line with UNDP's disclosure policy, audits and management responses are published and available.**

Key information interviews note regional teams promote the use of audit/SECU/SRM insights in CO quality assurance and steering discussions to improve efficacy and audit results discussed at regional management meetings.

**Element 4: The Administrator reports on the implementation of management responses to the Executive Board, providing clear actions for addressing any gaps or weaknesses identified by external audit.**

Recommendations of the Board of Auditors and UNDP internal auditors are reviewed by management. Control procedures have been revised or are in the process of being revised, as appropriate, in response to those recommendations.

**MI 4.4 Evidence confidence**

**High confidence**

**MI 4.5: Issues or concerns raised by internal control mechanisms (operational and financial risk management, internal audit, safeguards etc.) are adequately addressed**

**Score**

**Overall MI rating**

**Highly satisfactory**

**Overall MI score**

**4**

Element 1: A clear policy or organisational statement exists on how issues identified through internal control mechanisms/reporting channels (including misconduct such as fraud, sexual misconduct) will be addressed

4

Element 2: Management guidelines or rules provide clear guidance on the procedures for addressing any identified issues and include timelines

4

Element 3: Clear guidelines are available for staff on reporting any issues identified

4

Element 4: A tracking system is available that records responses and actions taken to address any identified issues

4

Element 5: Governing body or management documents indicate that relevant procedures have been followed/action taken in response to identified issues, including recommendations from audits (internal and external) with clear timelines for action

4

**MI 4.5 Analysis**

**Evidence documents**

**Element 1: UNDP has robust internal control mechanisms. The primary internal control and reporting channel for misconduct, including fraud, abuse and misconduct, is the Office of Audit and Investigations (OAI). This is complemented by UNDP's Code of Ethics, Internal Control Framework and Accountability System which contain clear guidance on how issues identified through internal control mechanisms/reporting channels will be addressed in accordance with the UNDP Legal Framework for Addressing Non-Compliance with UN Standards of Conduct.** The UNDP Code of Ethics summarises the rules, regulations and policies that influence how staff must behave with each other, and with its partners, member states, donors and the public, in order to uphold ethical principles and protect UNDP's reputation as a trustworthy organisation. As part of UNDP's continued strengthening of the accountability

002, 048, 042, 043, 044, 045, 046, 047, 048, 049, 050, 051, 052, 053, 054, 055, 056, 057, 058, 059, 060, 061, 064, 142, 155, 156, 157, 158, 252, 341,

framework for the Organisation and to provide opportunities for bringing to light any misconduct, wrongdoing by any individuals working for or doing business with UNDP, the Office of Audit and Investigations (OAI) has established an Investigations Hotline and other measures to ensure that persons wishing to report fraud may do so, free of charge, using a number of different options.

UNDP Accountability System Policy is now in place, effective July 2025, which comprises (a) an accountability framework and (b) an oversight policy approved by UNDP's Executive Board. It describes what the organisation is held accountable for and how accountability is ensured, including through organisational structures, processes, risk management and oversight mechanisms. This is combined with the recently update Enterprise Risk Management policy, which introduces a clearer risk appetite statement, revised risk categories, establishes the Chief Risk Officer role and reinforced the risk committee. This overhaul includes updated project-level risk assessment guidance, training and dashboards for tracking and managing risks. A risk management module was launched in new digital platforms (Quantum and Quantum+), aiding risk escalation and management at all levels. Ongoing efforts include developing a high-risk project definition for better results management. A zero-tolerance policy for fraud and corruption is regularly communicated to and enforced among personnel and vendors, implementing partners and responsible parties.

**Element 2: UNDP demonstrate a clear commitment to address identified issues in a timely manner, as set out as part of its accountability system. UNDP's internal control mechanisms guidance, outlined in its Programme and Operations Policies and Procedures (POPP), includes clear procedures and timelines for addressing identified issues and implementing recommendations.** Monitoring is a continuous function that aims to provide management with indications of the quality, quantity, and timeliness of progress towards delivering intended outcomes and outputs as a basis for reporting to stakeholders as appropriate. It involves actively reflecting on risks that may impact the achievement of UNDP's objectives, especially the delivery of results, and facilitate managers to make decisions on how those risks should be identified and managed. It includes the monitoring of compliance with UNDP regulatory frameworks, policies and procedures. Effective monitoring depends upon availability of the necessary policies, procedures, tools and skills to achieve individual, unit-level and organisational results. Key informant interview data notes POPP policies and the ERM system guide and support compliance.

**Element 3: Guidelines and mechanisms are in place for UNDP personnel and external stakeholders to report issues.** These include anonymous reporting to the Office of Audit and Investigation through a dedicated Hotline and other facilities to enable staff and others to report any instances of misconduct, such as wrongdoings, malfeasance, fraud, corruption, mismanagement, workplace harassment, sexual harassment, and abuse of authority. The Ethics Office, which is operationally independent, complements the work of other UNDP offices that deal with professional conduct. Its mandate includes staff awareness through outreach and communication initiatives, confidential ethics advice to staff, non-staff and management, administering the UNDP financial disclosure programme, protection against retaliation and promote whistleblowing, education and training on ethics, values, and standards, and appraising senior management of ethics-related risks. UNDP also has a Social and Environmental Compliance Review and Stakeholder Response Mechanism – a recent internal audit on Environmental Standards Policy Implementation.

**Element 4: Cases referred to independent offices, such as the Office of Audit and Investigation, the Ethics Office, and the Office of the Ombudsperson, are tracked and reported on in annual submissions to the Executive Board. UNDP produces an Annual Report on Disciplinary Measures.** Based on the outcome of investigations, UNDP tracks disciplinary actions and reports on the actions and outcomes to the Executive Board. OAI has achieved an 86% implementation rate for audit recommendations and shifted to risk-based auditing.

**Element 5: The Executive Board routinely scrutinises UNDP's reporting. Executive Board records evidence that audit issues, including the reports of the Office of Audit and Investigation and the UN Board of Auditors, are routinely examined each year.** UNDP has consistently exceeded targets to close recommendations by the Board of Auditors, at 94 per cent in 2022 and 90 per cent in 2023. Evidence shows the majority of

<p>recommendations from independent country programme evaluations have been implemented, while the number of decentralised evaluations classified as “satisfactory” has doubled over four years. UNDP regularly examines evaluation results to improve impacts.</p> <p>In the MOPAN survey, respondents noted:</p> <ul style="list-style-type: none"> <li>• <b>92% agree that UNDP effectively identifies and manages risks</b> (20% strongly agreed, 53% agree, 19% somewhat agreed). 5% disagreed with this statement (5% somewhat disagreed, 1% disagreed). 3% expressed no opinion.</li> </ul>	
<b>MI 4.5 Evidence confidence</b>	<b>High confidence</b>
<b>MI 4.6: Policies and procedures effectively prevent, detect, investigate and sanction cases of fraud, corruption and other financial irregularities</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Highly satisfactory</b>
<b>Overall MI score</b>	<b>3.83</b>
Element 1: A clear policy/guidelines on fraud, corruption and any other financial irregularities is available and made public	4
Element 2: The policy/guidelines clearly define/s the roles management and staff roles in implementing/complying with them	4
Element 3: Staff training/awareness-raising has been conducted on policy/guidelines	3
Element 4: There is evidence of policy/guidelines implementation, e.g. through regular monitoring and reporting to the governing body	4
Element 5: There are channels/mechanisms in place for reporting suspicion of misuse of funds (e.g. anonymous reporting channels and “whistle-blower” protection policy)	4
Element 6: Annual reporting on cases of fraud, corruption and other irregularities, including actions taken, and ensures that they are made public	4
<b>MI 4.6 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP maintains a strict "zero tolerance" policy against fraud and corruption, which applies to its staff, contractors, implementing partners, and anyone involved in its operations. The publicly available Anti-Fraud and Corruption Policy state clearly that UNDP has zero tolerance for fraud and corruption, meaning that UNDP staff members, non-staff personnel, vendors, implementing partners and responsible parties are not to engage in fraud or corruption.</b> The policy states that all allegations of fraud or corruption are thoroughly assessed and investigated by the UNDP's Office of Audit and Investigations (OAI), with actions taken against perpetrators, including recovery of losses. The policy is enforced through awareness programs, internal controls, and a commitment to holding individuals accountable for misconduct. This zero-tolerance policy for fraud and corruption is regularly communicated to and enforced among personnel and vendors, implementing partners and responsible parties and therefore covers all UNDP activities, operations, and projects, regardless of funding source or implementing partner.</p> <p>The policy states that all incidents of fraud and corruption are to be reported, will be assessed and, as appropriate, investigated in accordance with the Investigation Guidelines of the UNDP Office of Audit and Investigations (OAI) and the UNDP Legal Framework for Addressing Non-compliance with UN Standards of Conduct (“UNDP Legal Framework”), when applicable. UNDP states clearly that will pursue rigorously disciplinary and other actions against perpetrators of fraud, including recovery of financial loss suffered by UNDP.</p>	069, 074, 080, 100, 217, 218, 219, 340, 353, 354, 355, 356, 100,

**Element 2: UNDP's Anti-Fraud and Corruption Policy clearly define roles of management, and staff in implementing/ complying with the guidelines.** All staff members and non-staff personnel have critical roles and responsibilities in ensuring that fraud is prevented, detected and dealt with promptly, and are expected to report to UNDP any acts of fraud and corruption. They are responsible for safeguarding resources entrusted to UNDP for upholding and protecting its reputation. Similarly, all UNDP vendors, implementing partners and responsible parties are held to the highest ethical standards, and instructed to report to UNDP any acts of fraud and corruption. Staff are required to go beyond compliance with relevant corporate policies and procedures and to take proactive steps to prevent and identify potential fraud and corruption. In line with the provisions of the Enterprise Risk Management (ERM) policy page under the accountability section, managers are expected to: perform risk assessments to identify potential fraud risks to which their assets, programmes, activities, and interests are exposed, assess the identified risks, select risk-avoidance options, design and implement cost effective prevention, mitigation and control measures, establish/implement measures to prevent the recurrence of fraud, monitor and supervise the performance, working methods and outputs of their staff to ensure that staff is conducting themselves in ways that meet the most ethical and professional standards, and seek guidance where necessary from the Regional Bureaus, BMS, OAI and the Ethics Office. Managers who fail to take appropriate action or who tolerate or condone fraudulent activities, or corruption will be held accountable.

**Element 3: Staff training does take place through mandatory online training, with provision also made for vendors. UNDP offers a variety of training for fraud and corruption awareness, prevention, and investigation, including mandatory courses for all its personnel and specialised e-learning for external partners. Options range from basic online modules on anti-corruption principles and international conventions to more specialised training in areas like procurement ethics.** Standards and codes of conduct have been established for staff members and non-staff personnel. In addition, contracts issued to non-staff personnel and vendors stipulate requirements with respect to their actions in the context of their contractual relationship with UNDP. The observance of such standards of conduct and contractual obligations deters fraud and encourages the highest standards of professional behaviour. Staff members must be guided by the standards of conduct prescribed in the UN Charter, the UN Staff Regulations and Rules, the ICSC Standards of Conduct for the International Civil Service, the Status, Basic Rights and Duties of United Nations Staff Members (ST/SGB/2016/9). These standards have been summarised in a user-friendly guide: *UNDP's Code of Ethics: Operating with Unwavering Integrity*. Managers are required to ensure that all staff members take the mandatory online training Ethics and Integrity at UNDP and the online legal course "UNDP Legal Framework: What Each Staff Member Needs to Know" available in the Corporate LMS and take periodic refresher ethics training courses. Similarly, high standards of conduct are expected of Service Contractors and Individual Contractors as required by ST/SGB/2002/9 (Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission) and the General Conditions of Contract for the Service of Individual Contractors. For United Nations Volunteers, they must abide by the standards prescribed in the respective Conditions of Service. Behaviours that fall short of the required standards are not acceptable. Similarly, vendors, as well as NGOs and CSOs participating in a procurement process, accept to abide by the UN Supplier Code of Conduct. They are required to actively ensure that their management processes and business operations align with UN principles, including, but not limited to its standards of ethical conduct regarding fraud and corruption, conflict of interest, gifts and hospitality, and post-employment restrictions. They are required to report any instances of wrongdoing.

**Element 4: Through the Office of Audit and Investigations (OAI) Annual Report to the Executive Board on Audit and Investigations UNDP reports routinely to the Executive Board using a risk-based approach to monitor issues of fraud and corruption, evidencing policy implementation.** OAI's Annual Report on internal audit and investigations to the Executive Board contains information on investigations of fraud and other corrupt practices conducted during the reporting period, as mandated by the OAI charter. In addition, reports of cases of fraud and presumptive fraud are annexed to UNDP's annual Financial Report and Audited Financial Statements. These reports are all available publicly on the UNDP website. In the latest publicly available Annual report of the Office of Audit and Investigations on internal audit and investigation activities in 2023, OAI noted a large increase in procurement fraud (109 cases) and abuse of authority complaints (45

cases), compared to 57 and 22, respectively, opened in 2022. It opened 25 cases of improper recruitment, slightly more than a threefold increase compared to 2022 (eight cases). The Office opened eight cases of discrimination, a significant rise compared to the one case opened in 2022. Moreover, it noted a slight increase in workplace harassment complaints: 35 cases compared to 31 opened in 2022.

In accordance with the International Standards on Auditing (ISA 240), the Board plans its audits of the financial statements so that it has a reasonable expectation of identifying material misstatements and irregularities (including those resulting from fraud). The UNDP Director of OAI presented the annual report on internal audit and investigations activities, with the UNDP Director of the Bureau for Management Services provided the corresponding management response. The Chairs of the UNDP Audit and Evaluation Advisory Committee (AEAC), the UNFPA Oversight Advisory Committee (OAC) and the UNOPS Audit Advisory Committee (AAC) presented their respective annual reports to the Executive Board.

**Element 5: UNDP has channels/mechanisms in place for reporting suspicion of misuse of funds, including mechanisms for reporting and has a Policy for Protection against Retaliation.** UNDP does not tolerate any form of retaliation against whistleblowers, i.e. an individual holding a UNDP assignment/contract that has reported allegations of wrongdoing or cooperated with a duly authorised audit or investigation. UNDP notes staff have a right to be protected from retaliation for having reported allegations of wrongdoing or for having cooperated with a duly authorised audit or investigation. UNDP personnel who believe that retaliatory action has been taken against them may forward all supporting information and documentation to the Ethics Office using designated channels. Where the Ethics Office establishes a credible case of retaliation or threat of retaliation, it will refer the case to OAI for investigation. UNDP explicitly states its protection of whistleblowers by sanctioning personnel who take reprisals against individuals who report allegations of wrongdoing.

In the MOPAN survey, respondents noted:

- **70% agree there are channels/mechanisms in place for reporting any suspicion of misuse of funds** (26% Strongly Agree, 43% Agree, 8% Somewhat agree). 2% disagreed with this statement (2% disagreed). 20% expressed no opinion.

**Element 6: UNDP regularly reports on the aggregate number of cases reported, including actions taken.** UNDP has a long-standing commitment to transparency, including reporting on matters of fraud and corruption. The UNDP Annual Report of the Administrator on Disciplinary Measures on Other actions Taken in Response to Fraud, Corruption and Other Wrongdoing includes an overview of actions taken in cases of fraudulent or corrupt practices. OAI's annual Report on internal audit and investigations to the Executive Board contains information on investigations of fraud and other corrupt practices conducted during the reporting period. In 2023, the OAI opened 424 new investigations (63 per cent) and carried over 253 cases (37 per cent) from 2022, bringing the 2023 caseload to 677, the highest ever recorded. It finalised and closed a total of 415 cases in 2023 (61 per cent), the highest number in any year to date. At the end of 2023, 262 cases were carried over to 2024.

**MI 4.6 Evidence confidence** **High confidence**

<b>MI 4.7: Prevention and response to sexual exploitation and abuse (SEA)</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.87</b>
Element 1: Organisation-specific dedicated policy statement(s), action plan and/or code of conduct that address SEA are available, aligned to international standards, and applicable to all categories of personnel	4
Element 2: Mechanisms are in place to regularly track the status of implementation of the SEA policy at HQ and at field levels	3
Element 3: Dedicated resources and structures are in place to support implementation of policy and/or action plan at HQ and in programmes (covering safe reporting channels, and procedures for access to sexual and gender-based violence services)	2
Element 4: Quality training of personnel / awareness-raising on SEA policies is conducted	4

with adequate frequency	
Element 5: The organisation has clear standards and due diligence processes in place to ensure that implementing partners prevent and respond to SEA	2
Element 6: The organisation can demonstrate its contribution to interagency efforts to prevent and respond to SEA at field level, and SEA policy/best practice coordination fora at HQ	3
Element 7: Actions taken on SEA allegations are timely and their number related to basic information and actions taken / reported publicly	3
Element 8: The MO adopts a victim-centred approach to SEA and has a victim support function in place (stand-alone or part of existing structures) in line with its exposure/risk of SEA	2
<b>MI 4.7 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP has an organisation-specific document in the shape of the Strategy and Action Plan on Response to Sexual Harassment (SH) and Sexual Exploitation and Abuse (SEA), which is fully aligned to international standards and is applicable to all categories of personnel.</b></p> <p>UNDP maintains a clear, organisation-wide commitment to preventing and responding to sexual exploitation and abuse (SEA), grounded in internationally agreed standards. UNDP formally adheres to the UN Secretary-General's Bulletin (ST/SGB/2003/13) which applies to all UNDP personnel and defines SEA as serious misconduct and establishes a zero-tolerance approach applicable across all UN entities. UNDP staff members are also bound by the UN Staff Regulations and Rules, which prohibit SEA under Staff Rule 1.2 (e). SEA is also defined as misconduct under paragraph 26 (d) of the UNDP Policy "Legal Framework for Addressing Non-Compliance with UN Standards of Conduct", which applies to staff. UNDP staff are further guided by the ICSC Standards of Conduct for the International Civil Service, which emphasise the prohibition of SEA. This provides the overarching normative framework for all categories of UNDP personnel.</p> <p>UNDP's work on Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) is guided by a corporate Strategy and Action Plan on Response to Sexual Harassment and SEA, fully aligned with the UN System-wide PSEA Strategy. The Strategy focuses on:</p> <ul style="list-style-type: none"> <li>a) reducing the incidence of sexual misconduct,</li> <li>b) ensuring cases are addressed quickly and effectively,</li> <li>c) embedding appropriate safeguards across all UNDP operations and programmes, and</li> <li>d) minimising and mitigating SEA and SH risks.</li> </ul> <p>The Strategy and its accompanying Action Plan are reviewed and approved annually by the Administrator's Executive Group, ensuring continued organisational oversight. They are informed by relevant internal and system-wide policies, UNDP's annual PSEAH survey, and UN system-wide protocols. Progress on PSEAH implementation is reported annually by the Administrator to the Executive Board through the management letter and annual report.</p> <p>Implementation is driven through a detailed PSEAH Action Plan. The 2025–26 Action Plan draws on insights from both the OSCSEA UN system-wide survey and UNDP's own annual PSEAH survey, ensuring evidence-based and adaptive programming.</p> <p>While UNDP does not have a standalone PSEAH-specific code of conduct, all personnel are bound by the UNDP Code of Ethics, which outlines the organisation's core values forming the ethical foundation for preventing all forms of misconduct, including SEA and SH, and UNDP Policy "Legal Framework for Addressing Non-Compliance with UN Standards of Conduct". These provisions apply to all categories of UNDP personnel, including staff, consultants, service contractors, and other affiliated workforce.</p> <p><b>Element 2: UNDP has mechanisms in place to regularly track the status of implementation of the SEA policy at HQ and at field levels and integrated SEA indicators into the Strategic Plan Integrated Results and Resources Framework.</b></p> <p>UNDP has established comprehensive mechanisms to track the implementation of its SEA policy across headquarters and all country offices. Every UNDP country office is required to develop and implement a PSEAH Action Plan, focused on: increasing awareness of</p>	142, 231, 232, 233, 234, 235, 236, 237, 238, 239, 258, 342, 350, 358, 363

sexual misconduct, preventing and reducing incidents, ensuring that cases are addressed promptly and safely for victims/survivors, and guaranteeing full accountability for perpetrators. At year-end, Heads of Office review and endorse their Action Plans, confirming completion of planned activities and compliance with requirements. Bureau Directors then submit certificates of compliance to the Administrator, who reports consolidated results to the Executive Board and the UN Secretary-General's Office.

Oversight is reinforced through a set of dedicated monitoring and measurement mechanisms. UNDP has integrated SEA indicators into its Strategic Plan Integrated Results and Resources Framework (IRRF), aligned with the QCPR, and incorporated mandatory PSEAH outputs into the Integrated Workplans (IWPs) of all Bureaus, Offices, and Country Offices. Progress is reviewed during the annual corporate reporting cycle by the PSEAH Taskforce and then is reported to the Executive Group. The IRRF 2022–25 includes indicators under Outcome 2.3, such as:

- % of Country Offices with a SEAH Action Plan in place
- % of Country Offices with systems to prevent and respond to SEA

To support coordinated oversight, a PSEAH task force connects all relevant roles across the organisation through a central operational network. Country-level innovations, such as Somalia's risk-assessment tools, illustrate local adaptation within the broader accountability framework. Reporting and compliance are further reinforced by annual checklists and declarations signed by Resident Representatives. Over the past six to seven planning cycles, country offices have been required to demonstrate progress on PSEAH actions in their workplans.

In 2024, UNDP observed a notable rise in both formal and informal reporting, likely reflecting expanded awareness and training, which reached approximately 4,000 personnel over the preceding 12–18 months. While these systems represent significant progress, challenges remain, with interviews indicating concerns over retaliation, trust in reporting mechanisms, lengthy investigative timelines, and variations in the depth of implementation across countries.

**Element 3: UNDP has dedicated HQ and country-level structures to implement its PSEAH policy, led by the Executive Office and a cross-functional PSEAH Taskforce that provides oversight, coordination, and accountability. A small global PSEAH team supports implementation, while a network of trained PSEAH Focal Points in all Country Offices and regions operationalises safeguarding measures in programmes, though resourcing at country level is uneven. UNDP maintains multiple safe channels through the Office of Audit and Investigations, complemented by community-level mechanisms at country level. However, risks are posed by the lack of full-time staff and a reliance on a focal point network that is often double- or triple-hatted.**

UNDP has reinforced its PSEAH framework by assigning core responsibilities to the Executive Office, strengthening oversight, coordination, and leadership. A PSEAH Taskforce, initially created in 2018 to address sexual harassment, was expanded in 2019 to include SEA of local populations, ensuring a comprehensive approach to safeguarding. The Taskforce brings together key UNDP units, including OAI, Legal, Ethics, OHR, and Gender, and works through Bureau Directors and Country Office leadership to institutionalise accountability.

According to UNDP, funding for PSEAH is embedded in corporate processes, enabling business units to resource policies and programme requirements under Executive Office oversight. Funding at global level is via the executive office and is limited to funding for three roles (Chair of PSEAH Taskforce, PSEAH Global Focal Point and Victim Support Officer) and some additional funds to support training and prevention activities.

Interviews across senior leadership indicate a strong understanding of PSEAH requirements, though variations in depth of implementation remain across COs. In 2023, only 37% of PSEAH focal points had access to a dedicated PSEAH budget, rising to 52% in 2024, highlighting resource inconsistency. This raises the question of implications where there is not budget in place at CO level, as well as at the RO level, though the trend is moving in a positive direction.

The Taskforce is led by a full-time Chair, whose title is Special Advisor to the Administrator on Corporate Initiatives at D1 level, who reports directly to the administrator and is supported by a Global PSEAH Focal Point (P5), a newly appointed Victim Support Officer (P4) onboarding in November 2025, and two part-time external PSEAH consultants focusing on training, implementing partner oversight, and risk management. The core team works closely with Sexual Misconduct Investigators, Legal Services, Ethics, and HR, and the Ombudsman's Office.

As of June 2025, UNDP had 7 regional PSEAH Focal Points and 10 focal points across 5 regional hub country offices. 100% of Country Offices have at least one PSEAH Focal Point, all of whom receive standardised training and participate in inter-agency PSEA Networks. Several COs, including Zambia, Lebanon, Somalia, and Panama have established formal PSEAH working groups. UNDP also manages an active Teams-based community of practice with 300 PSEAH focal points worldwide, facilitating daily exchanges and offering resources in English, Spanish, and French.

UNDP also maintains multiple safe, real-time and confidential reporting systems. All personnel are obligated to report SEA and SH incidents through the Office of Audit and Investigations (OAI), which offers confidential channels in 26 languages and uses trauma-informed investigators. The Sexual Misconduct Team (SMT) currently consists of three investigators under the supervision of a Unit Chief. All SMT investigators are trained in, and have experience applying, trauma-informed methods, particularly in relation to victim/survivor and witness interviewing. UNDP publicly reports cases through i-Tracker and quarterly updates, demonstrating transparency and accountability. Multiple survivor-support pathways exist, including the Ombudsperson, the Ethics Office, and in-house counsellors, while country offices must ensure communities are informed of local reporting mechanisms e.g., complaint boxes, WhatsApp lines, hotlines, project grievance mechanisms, or GBV focal points.

The Social and Environmental Standards (SES) integrate PSEAH risk analysis at the project design stage, extending safeguarding obligations to project-level accountability. This ensures that PSEAH considerations are embedded across operational portfolios, not treated as standalone processes.

In terms of resourcing risks, the only two full-time positions of the PSEAH architecture are on a TA, and they represent the backbone of the PSEAH efforts. In addition, UNDP relies on a network of PSEAH Focal Points to implement its safeguarding responsibilities. Most Focal Points hold multiple roles, leaving them with limited time and capacity to dedicate specifically to PSEAH follow-up. In COs, the level of engagement largely depends on the Resident Representative (RR). Overall, UNDP, like many entities across the UN system, relies heavily on a small number of highly committed individuals, underscoring the need for stronger institutional ownership and support via committed funding.

**Element 4: UNDP conducts regular and quality training of personnel under multiple mechanisms, as well as awareness-raising on SEA policies, although the impact of the training is not yet systematically measured, though frameworks have been developed to meet this requirement**

UNDP delivers regular, mandatory, and high-quality training on protection from SEA to all categories of personnel, implementing partners, and beneficiaries, in line with the PSEAH Strategy and output 4.3 of the Action Plan. All staff and related personnel are required to complete annual mandatory online PSEA training, including refresher modules. Completion rates remain consistently high: 94% in 2024, and 96% in 2023.

Beyond mandatory training, UNDP provides specialised, scenario-based training to strengthen practical skills. In 2024:

- More than 4,000 personnel, including senior managers, completed advanced PSEAH training,
- 50 Country Offices received tailored sessions to address context-specific risks,
- COs reported that all personnel were informed of SEA standards, preventive measures, and reporting obligations.

Training is delivered primarily by the ExO/PSEAH Unit with support from OAI, Ethics and Ombudsman's office, or other offices if needed. Personnel without UNDP email addresses alternatively can access it via UNICEF's Learning Platform for staff without OHR/TDU access. A dedicated PSEAH intranet site, updated in 2024 and available in English, French, and Spanish, provides centralised training resources and guidance. Annual PSEA sessions at the country level further reinforce awareness and in person trainings are co-delivered with focal points in country offices as part of Training of Trainer efforts.

Leadership development also incorporates SEA competencies. UNDP's "Leaders for 2030" programme includes a dedicated PSEAH module. In 2024:

- All RRs and Deputy Resident Representatives (DRRs) participated in 90-minute scenario-based training and dialogue sessions,
- Newly appointed DRRs received in-person PSEAH training at the Barcelona learning hub,
- Additional on-demand workshops were provided for regional and HQ managers.

Completion of all mandatory PSEAH courses is a prerequisite for enrolling in any formal learning programme, reinforcing compliance and institutional commitment. External assessments, such as the JIU review, identify UNDP as an organisation actively deepening understanding of PSEA.

Although PSEAH training and awareness-raising reached all COs in 2024, simply providing information to staff has its limitations. Awareness of standards and reporting mechanisms does not necessarily lead to behavioural change or consistent application in field operations. Additionally, the impact of training on actual practices and incident prevention is not systematically measured, meaning that knowledge alone does not always translate into sustained compliance or effective risk mitigation. It is understood that an evaluation framework for PSEAH training (available in English, French and Spanish) has been developed to assess immediate learning impact and ensure understanding of intended learning objectives, which will provide feedback for training effectiveness.

**Element 5: UNDP has clear standards and contractual requirements in place to ensure implementing partners prevent and respond to SEA, with PSEAH obligations embedded in project documents, cooperation agreements, grant agreements, and vendor contracts. All partners are subject to mandatory PSEAH due diligence through the Partner Capacity Assessment Tool, complemented by HQ guidance, outreach toolkits, and country-level briefings and training. Where gaps are identified, UNDP applies risk flagging and targeted capacity-strengthening measures, including tailored plans for higher-risk partners. However, implementation and follow-up remain uneven across Country Offices, with capacity constraints, unclear investigation arrangements for low-capacity partners, and data gaps limiting consistent oversight and assurance.**

UNDP has established clear standards, contractual obligations, and due diligence processes to ensure that implementing partners (IPs), including government partners, non-governmental organisations, Responsible Parties (RPs), and vendors, prevent and respond to SEA. SEA responsibilities for partners are embedded in Section X of the Project Document (PRODOC) and the Project Cooperation Agreement (PCA), which together form the core contractual framework for partner engagement. The PRODOC is annexed to every PCA, ensuring consistent application of SEA requirements. However, implementation is somewhat uneven, particularly with responsibilities at country level, and additional challenges are presented by UNDP's non-participation in the UN Partner Portal (UNPP).

UNDP requires all IPs and RPs to undergo a mandatory PSEAH assessment through the Partner Capacity Assessment Tool (PCAT). Although UNDP does not participate in the UN Partner Portal (UNPP), the PCAT was updated in 2024 to include eight PSEAH-related questions aligned with the 2018 UN Protocol on Allegations of SEA Involving Implementing Partners and UNPP standards. The PCAT has been digitised in Quantum+ and is being rolled out organisation-wide to support more systematic analysis and monitoring. UNDP is exploring ways to share PCAT findings with UNPP partners.

Country Offices are responsible for communicating PSEA obligations to their partners. To support this, the HQ PSEAH Taskforce developed a comprehensive IP outreach toolkit,

including sample letters, slide decks, facilitator guides, and learning materials.

UNDP also applies PSEA standards to vendors through a vendor self-declaration linked to the Supplier Code of Conduct. Clause 16 of the SCOC requires vendors to take all appropriate measures to prevent SEA by their employees or agents. Grant agreements similarly include PSEA clauses, and Country Offices conduct dedicated sessions on how partners should apply PSEA in their work, including obligations to inform communities of available reporting and accountability mechanisms.

Where PSEAH capacity gaps are identified, project managers conduct targeted capacity assessments and offer information sessions, awareness-raising, and training. Partners with lower capacity automatically trigger a SEA risk flag. While Capacity-Strengthening Implementation Plans (CSIPs) are encouraged, they are not yet mandatory for non-high-risk activities. For partners involved in higher-risk activities, UNDP develops tailored CSIPs to close gaps and ensure compliance with PSEAH standards.

The UN system-wide capacity assessment for implementing partners includes a question on whether the partner has the ability - either internally or through external arrangements - to investigate allegations of SEA. In UNDP's case, it remains unclear how situations are handled when a partner lacks both internal investigative capacity and the resources to outsource an investigation, given that UNDP does not conduct investigations on behalf of its implementing partners. In some instances, other partners (such as the Global fund) have provided investigative support when the partner cannot. OAI has also been supporting mitigation efforts by providing guidance, where feasible, on procedural options, referral pathways, and good practices for handling allegations in line with UN standards.

Several Country Offices have adopted innovative approaches to strengthen partner-level SEA prevention and response: In the Gambia, UNDP worked with the national university, UNFPA, and social welfare authorities to establish a confidential wellbeing centre where students can safely report SEA concerns, helping to overcome cultural taboos and creating a sustainable institutional mechanism within the university. In Mauritania, UNDP supported police forces to establish national hotlines in remote areas and link them to safehouses, directly improving access to lifesaving SEA response services.

However, implementation of PSEAH requirements with IPs remains uneven across UNDP Country Offices. While some COs conduct robust due diligence and follow-up, others report limited capacity, gaps in documentation, or inconsistent follow-through on assessment findings. Field monitoring of partner compliance is often ad hoc and constrained by staffing and resources. Procedures for determining who leads or supports investigations when partners lack capacity are not always clearly defined at the country level. This results in uncertainty around roles and responsibilities, particularly with NGO partners that do not have internal investigative systems. Government agencies serving as IPs pose additional difficulties. Capacity assessments, upskilling, and follow-up can be politically sensitive or practically difficult, and some government partners are reluctant to discuss SEA issues.

Data limitations hinder accurate corporate oversight. In 2023, UNDP estimated that 41% of implementing partners were assessed, but the organisation lacks clarity on how many partners are low-capacity or what systematic measures are in place to strengthen their PSEAH readiness. UNDP's non-participation in the UNPP presents an additional challenge. As UNPP agencies increasingly harmonise vetting and PSEAH due diligence standards, UNDP risks reduced alignment, leading to different forms, thresholds and expectations for partners. This may create confusion and inconsistencies in identifying and managing PSEAH risks. Noting the balancing act between managing UNDP's existing monitoring mechanisms and inter-agency coherence and avoidance of duplication, it is understood the PSEAH team is investigating methods to harmonise these processes.

Good practices do exist, such as including PSEAH as a standing agenda item, mandatory onboarding briefings, and sending formal letters to IPs outlining obligations under the new policy. However, COs report that even with tools in place, partner capacity remains the main constraint, especially at local levels. Staff embedded within partner institutions may receive misconduct reports but face limitations in ensuring protection or accountability when the partner lacks systems or willingness to act. Offices take these issues seriously and continue to explore ways to improve compliance despite the complexities.

**Element 6: UNDP demonstrates active contribution to interagency efforts to prevent and respond to SEA at both field and headquarters levels. At field level, all UNDP Country Offices participate in UN interagency PSEA networks, contribute to UNCT PSEA action plans, support interagency victim assistance, and in some contexts assist other UN agencies with SEA cases, including through innovative joint initiatives. At HQ, UNDP plays a leadership and coordination role across multiple UN-wide PSEA policy and technical fora, shaping system-wide standards, guidance, and best practice. While evidence of strong engagement is clear, documentation of consistent, measurable impact at field level is more limited.**

UNDP consistently supports the strengthening of UN Country Team (UNCT) PSEA structures, contributing to the development and implementation of UNCT PSEA Action Plans and ensuring that UNDP PSEA focal points participate in interagency coordination bodies.

In 2024, 100% of UNDP Country Offices participated in a UN interagency PSEA Network, up from 92% in 2023, demonstrating full organisational engagement. Interagency victim support mechanisms were coordinated in nearly half of all country offices, helping to ensure coherent, survivor-centred assistance across the UN system.

These networks increasingly include NGOs, government agencies, and local partners, strengthening joint efforts. Engagement was particularly strong across Africa in 2024.

UNDP teams are reported to support other UN agencies in responding to PSEAH incidents, including handling allegations wholly unrelated to UNDP personnel or partners, which interviewees described as a notable and commendable contribution. A strong example of interagency collaboration is Somalia, where UNDP's active involvement in the UNCT PSEA Network has strengthened coordinated prevention, reporting and response.

UNDP also contributes to creative interagency solutions in challenging contexts. In The Gambia, UNDP and UNFPA jointly supported the establishment of a confidential wellbeing centre within the national university, partnering with social welfare authorities to provide a safe reporting environment, raise awareness, and strengthen institutional capacity to address SEA. This model aims for long-term sustainability through integration into national systems.

At headquarters level, UNDP maintains a strong presence in key UN-wide coordination fora on PSEA:

- Co-chairs (with UNOPS) the *Inter-Agency Working Group on PSEAH and private sector/commercial partners*, advancing minimum safeguarding standards and due diligence for vendors across the UN.
- Active member of the UN PSEA Task Force led by the Office of the Special Coordinator (OSC).
- Participates in multiple technical working groups, including:
  - the Implementing Partner Protocol Working Group (IPPWG)
  - the Technical Working Group on the PSEA Government Cooperation Framework (TWG)
  - the Technical-Level Working Group of the Trust Fund in Support of Victims of SEA by UN Personnel

These global bodies shape UN system policy, guidance, and best practice, and UNDP's participation demonstrates a clear organisational commitment to system-wide leadership.

There is credible evidence, both internal and public, that UNDP contributes to interagency PSEA / SEA policy coordination and technical bodies. However, the evidence is weaker or less detailed when it comes to field-level interagency PSEA networks and operations. Although UNDP can demonstrate contribution at the HQ coordination level, but evidence for a systematic, measurable impact at field-level interagency PSEA mechanisms may be more limited in publicly available sources.

**Element 7: UNDP treats all SEA allegations as high priority and investigates them in a timely manner, in line with UN and internal targets. UNDP publicly reports basic information on SEA cases and actions taken through quarterly UN system updates, OAI annual reports, and the Administrator's annual disciplinary measures report.**

**Substantiated cases are referred for disciplinary or legal action, demonstrating transparency and accountability, despite ongoing challenges such as cases closed due to lack of victim consent.**

Interview evidence confirms that all SEA allegations are treated as high priority by UNDP. In 2024 the average investigation duration for sexual misconduct cases was 5.6 months in line with the 2015 target set by the UN Secretary-General for UN investigative bodies to complete investigations into SEA within six months, with the possibility of reducing this to three months in cases requiring more urgent action (IASC 2025 Investigators' Manual). It is also aligned with UNDP's internal aim to resolve cases within six months where possible, which emerged following the strengthening of UNDP's approach to sexual misconduct in the period after 2017-18. UNDP first publicly reported that sexual misconduct cases were being completed in an average of approximately six months in Executive Board documentation as early as 2021. Substantiated cases are referred to the Office of Legal Services (OLS) for appropriate disciplinary or legal action. A 180-day timeframe applies to the conclusion of all disciplinary cases, alongside a commitment to prioritising the handling of all SEAH cases. Approximately one-third of cases in 2024 were closed due to absence of victim consent, reflecting broader system-wide challenges such as fear of retaliation and limited trust in accountability mechanisms.

Once a report is received, it is assigned to investigators trained in sexual misconduct and trauma-informed approaches, who assess the needs of the victim/survivor from the first point of contact and throughout the investigative process. As part of the intake process, OAI also informs victims/survivors about the Organisation's retaliation policy and advises them of their right to report any instances of retaliation to the Ethics Office. Security considerations are incorporated at every stage. Investigators work with local PSEAH focal points to review available victim assistance options and coordinate with UNDSS and UNDP's country, regional, and global security teams to ensure a comprehensive risk assessment and safety plan. Victims/survivors are kept regularly informed, and UNDP's newly appointed Victim Support Officer (from 2025) is expected to strengthen these support functions.

UNDP maintains clear commitments to timely reporting and transparency. All credible allegations of SEA are reported to the UN Secretariat in real time, if possible within 24–48 hours, and included in quarterly public updates issued by the UN system. In addition, UNDP provides annual reports to the Secretary-General in line with ST/SGB/2003/13. All sexual misconduct cases are recorded in UNDP's secure case-management system and reported to both the Associate Administrator and the Administrator. Summaries of cases and outcomes are included in the OAI Annual Report, and the Administrator issues an annual public disciplinary measures report, which includes actions taken on SEAH cases.

UNDP has strengthened its prevention measures through enhanced vetting. Recruitment procedures include mandatory misconduct disclosure, reference checks, and screening through ClearCheck. UNDP also piloted the Misconduct Disclosure Scheme (MDS) in five high-risk countries (Afghanistan, CAR, Haiti, Somalia, Ukraine) starting in January 2025 and has expanded the pilot to additional countries in 2026. The 2025 JIU report confirms that UNDP now uses MDS alongside ClearCheck, improving the organisation's ability to prevent the rehiring of individuals with prior sexual misconduct, reflecting progress toward system-wide harmonisation of safeguarding checks.

**Element 8: UNDP adopts a victim-centred approach to SEA and has a victim support function in place, including introduction of a new full-time position to manage victim support. However, information on timeliness and effectiveness at field level is uneven.**

UNDP has established strong reporting and response mechanisms that meet international best-practice standards, ensuring processes are safe, accessible, gender- and child-sensitive, and respectful of victims' rights. Every report of SEAH is treated as a top operational priority. The Sexual Misconduct Team (SMT) within OAI engages from the earliest stage, serving as the main point of contact for victims/survivors. The SMT assesses the individual's needs immediately and coordinates prompt access to required support.

For SEA cases, investigators rapidly map local victim-support services and work closely with PSEAH focal points to ensure the appropriate assistance is delivered. They collaborate

with UNDSS and UNDP security teams across country, regional, and global levels to conduct risk assessments and implement safety measures. Investigators are required to keep victims and survivors regularly informed throughout the process.

UNDP's 2025–26 Action Plan includes an explicit target that 80% of Country Offices will have identified SEA victim-assistance providers by the end of 2025, demonstrating a structured effort to expand and institutionalise victim-support pathways. UNDP has further strengthened its support capacity through the recent appointment of a full-time Victim Support Officer, who will partner closely with the SMT to enhance assistance and follow-up for victims and survivors. This has been preceded by an increased emphasis on a victim-centred approach (VCA) across all PSEAH trainings, with VCA embedded as one of four core learning objectives.

Victim assistance is primarily delivered through existing local sexual and gender-based violence (SGBV) referral systems or other relevant service providers such as medical facilities and child protection agencies. Country Offices are responsible for ensuring that SEA victims/survivors can access:

- medical care
- psychosocial and mental health support
- legal advice
- safe shelters where safety risks exist

UNDP maintains a victim-centred SEA approach with a support function at HQ, but field-level implementation is uneven. Access to survivor services varies across COs and partners, and information on timeliness and effectiveness is limited and there are currently no plans to introduce monitoring or testing of this service in terms of meeting the needs of those it is designed to serve. Operational and resource constraints can hinder reporting and service delivery, indicating gaps in translating policy into consistent, context-sensitive support on the ground. Although COs are encouraged to collaborate proactively with national counterparts to develop and implement capacity-building initiatives aimed at establishing or strengthening victim assistance services locally or nationally, the extent of such engagement varies from one CO to another and is difficult to measure. The effectiveness of victim-centred SEA responses at country level is also influenced by inter-agency coordination and leadership arrangements within the UN system. Leadership and convening functions at country level, including those embedded within the RC system, play an important role in aligning referral pathways, standards, and partner engagement.

**MI 4.7 Evidence confidence**

**High Confidence**

<b>MI 4.8: Prevention of and response to sexual harassment (SH)</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.57</b>
Element 1: Organisation-specific dedicated policy statements and/or codes of conduct that address SH available, aligned to international standards and applicable to all categories of personnel	3
Element 2: Mechanisms are in place to regularly track the status of implementation of the policy on SH at HQ and at field levels	2
Element 3: The MO has clearly identifiable roles, structures and resources in place for implementing its policy/guidelines on SH at HQ and in the field: support channel for victims, a body coordinating the response, and clear responsibilities for following up with victims	2
Element 4: All managers have undergone training on preventing and responding to SH, and all staff have been trained to set behavioural expectations (including with respect to SH)	3
Element 5: Multiple mechanisms can be accessed to seek advice, pursue informal resolution or formally report SH allegations	3
Element 6: The organisation ensures that it acts in a timely manner on formal complaints of SH allegations	3
Element 7: The organisation transparently reports the number and nature of actions taken in response to SH in annual reporting and feeds into inter-agency HR mechanisms	2
<b>MI 4.8 Analysis</b>	<b>Evidence documents</b>

**Element 1: Organisation-specific dedicated policy statements and/or codes of conduct that address SH available, aligned to international standards and applicable to all categories of personnel**

UNDP has clear, organisation-specific policy instruments addressing SH, aligned with international standards and applicable to all categories of personnel. The core framework is the “Harassment, Sexual Harassment, Discrimination, and Abuse of Authority” policy statement (updated 11 May 2018). This policy is fully aligned with the UN Staff Regulations and Rules and the Standards of Conduct for the International Civil Service, and applies to staff, consultants, individuals engaged under personnel service agreements, and all forms of UNDP personnel. It states that “prohibited conduct refers to workplace harassment, sexual harassment, discrimination and abuse of authority”. While UNDP has a dedicated policy on Harassment, Sexual Harassment, Discrimination and Abuse of Authority, sexual harassment is not addressed through a standalone, consolidated Code of Conduct but rather through a combination of this policy, the Code of Ethics, and UN system-wide rules and regulations.

There is clear evidence that UNDP is implementing its SH-related commitments, including mandatory SH training, multiple confidential reporting channels, dedicated SH investigations by the Sexual Misconduct Team, enforcement of disciplinary measures, strengthened vetting systems, and regular reporting to the Executive Board.

The policy defines prohibited conduct—including the internationally recognised definition of sexual harassment as *unwelcome sexual advances, requests for sexual favours, and other verbal or physical conduct of a sexual nature*—and outlines associated reporting channels, investigation procedures, and disciplinary measures. It also links to related frameworks such as UNDP’s Policy for Protection Against Retaliation, ensuring that personnel who report misconduct are safeguarded. Importantly, the policy distinguishes workplace sexual harassment from SEA involving external parties.

In addition, UNDP’s 2025–26 Strategy and Action Plan on Response to SH and SEA reinforces and expands the 2018 policy into a broader organisational safeguarding framework. While maintaining a focus on SH within UNDP workplaces, it also addresses SEA involving beneficiaries, implementing partners, and communities engaged by UNDP programmes. The accompanying Action Plan, though titled the *Entity-Level Action Plan to Prevent and Respond to SEA*, covers both SH and SEA, operationalising the Strategy through concrete actions, timelines, and accountability arrangements.

127, 231, 232, 233,  
234, 235, 236, 237,  
238, 239, 342, 345,  
350, 357, 358

This Action Plan, provides a unified institutional framework to address both SEA and SH. While this integrated approach reinforces coherence and accountability under the organisation’s broader PSEAH strategy, it also brings together two forms of misconduct that affect different groups and fall under distinct policy and legal regimes, i.e. SEA concerning affected populations, and SH concerning personnel in workplace contexts. This conflation, though operationally convenient, underscores the need for continued clarity in differentiating the scope, mechanisms, and survivor support pathways applicable to each. In this regard, ongoing UN-wide discussions on a unified, behaviour-based sexual misconduct policy could offer an opportunity to sharpen definitions and case classifications, while still preserving tailored procedures and safeguards for SEA and SH respectively.

In response to recommendations in the 2025 JIU report, UNDP is exploring the development of a unified sexual misconduct policy that would adopt a wider definition of misconduct, focusing on the prohibited behaviour itself rather than where it occurs or who the victim is. This aligns with emerging UN system-wide efforts toward harmonised safeguarding policies.

**Element 2: Mechanisms are in place to regularly track the status of implementation of the policy on SH at HQ and at field levels**

UNDP has established multiple mechanisms to ensure that implementation of its *Policy on Harassment, Sexual Harassment, Discrimination and Abuse of Authority* is regularly monitored at both headquarters and field levels. The policy, last comprehensively revised in May 2018, reflects ongoing adaptation in response to organisational learning and staff feedback. Key updates, such as removing time limits for reporting cases and allowing anonymous complaints, demonstrate that the organisation actively evolves its safeguarding

framework in line with best practice. These revisions form part of a broader accountability system that supports continual oversight and improvement. Although UNDP treats the policy as evolving, evidence of frequent subsequent updates (beyond 2018) and systematic field-level adaptation is less publicly explicit. The Taskforce leads on the development and oversees the implementation of the Strategy and Action Plan, reporting on this regularly to the Administrator and the Executive Group.

At headquarters level, corporate reporting plays a central role in tracking policy implementation. OAI submits Annual Reports to the Executive Board, including aggregated statistics on sexual harassment cases, outcomes, and disciplinary measures. Additional reporting is provided through the Administrator's *Annual Report on the Administration of Justice and Accountability*, which details case management and organisational responses, including disciplinary action taken. All allegations of sexual harassment are recorded in secure case-management systems, ensuring that data is monitored over time and feeding into corporate accountability processes.

At the country level, implementation is driven through designated SEAH focal points, who are responsible for coordinating prevention and response actions, ensuring the policy is embedded into staff induction, refresher training, and operational guidance. Country Offices develop and apply their own Action Plans, which outline context-specific activities, timelines, and monitoring arrangements. Interviews confirm that these mechanisms support regular tracking of progress, enabling COs to integrate sexual harassment prevention into broader programme and operations management.

UNDP also participates actively in UN system-wide efforts to harmonise and strengthen monitoring of sexual harassment policy implementation. Through its engagement in the CEB High-Level Committee on Management (HLCM) Working Group on Sexual Harassment, and its successor, the UN Executive Group to Prevent and Respond to Sexual Harassment, UNDP contributes to the development of system-wide tools and guidance. These interagency bodies have produced the CEB Statement on Sexual Harassment, the UN System Model Policy on Sexual Harassment, managerial guidance notes, and the annual system-wide survey on reporting and experiences. UNDP draws on these collective outputs to refine and update its own policies and practices, ensuring alignment with international standards and a consistent approach across the UN system.

**Element 3: The MO has clearly identifiable roles, structures and resources in place for implementing its policy/guidelines on SH at HQ and in the field: support channel for victims, a body coordinating the response, and clear responsibilities for following up with victims**

UNDP has established clear organisational roles, dedicated structures, and multiple support channels to implement its SH policy at both headquarters and country levels, spearheaded by the Taskforce. In February 2018, the UNDP Administrator created a Taskforce on the Prevention of Sexual Harassment, now coordinated by the Executive Office. Its purpose is to drive organisational change by fostering an environment in which personnel feel safe reporting SH allegations, victims receive timely and appropriate protection and support, and perpetrators are sanctioned promptly and appropriately. In January 2019, the Taskforce's mandate was expanded to include SEA affecting local communities, ensuring a comprehensive and integrated institutional approach.

UNDP reports that victim- and survivor-centred support mechanisms are firmly in place. The OAI and the Ombudsperson's Office work closely with UNDP's staff counselling team to provide psychosocial assistance to individuals affected by SH. Victims and survivors can seek support through multiple confidential channels, including the Ombudsperson's Office, the Ethics Office, particularly for concerns related to retaliation, the network of UNDP staff counsellors, and the harassment focal point within the OHR. These parallel, confidential pathways are designed to give individuals flexibility in choosing where and how to report concerns, and to ensure that both internal personnel and external complainants can access assistance with confidence.

The Taskforce's Terms of Reference reinforce these commitments by mandating that UNDP ensure victims of SH have a safe environment to report allegations without fear of retaliation, and by guiding UNDP's work with local communities on victim protection. This positions the Taskforce as the central coordinating body for SH and SEA response across

the organisation, ensuring that responsibilities for follow-up with victims are clearly defined and operationalised through established structures at HQ and in the field. Internal communications on SH are handled at different levels, from the Administrator to corporately developed SH posters, staff messages and networks within COs and RBs, underpinned by support from the PSEAH Focal Points and the Taskforce.

To complement these internal mechanisms, UNDP also maintains a public-facing webpage on the prevention of sexual harassment, which provides external stakeholders, partners, beneficiaries, and staff with information on standards of conduct, organisational safeguarding efforts, and accessible reporting channels. This enhances transparency and ensures that support pathways are visible to all groups potentially affected by UNDP's work.

In terms of budget allocations, business units are provided with funding to support activities they are accountable for under the Action Plan/respective policies. For corporate units, such as OHR or OAI, have dedicated budget allocations supporting their work on this area (e.g., investigators, training activities). Individual Bureaus/Offices are expected to fund SH related activities from their annual institutional budget allocations as well as funds mobilised locally, for example through UNCTs.

**Element 4: All managers have undergone training on preventing and responding to SH, and all staff have been trained to set behavioural expectations (including with respect to SH).**

UNDP ensures that all personnel, including managers, receive regular training on preventing and responding to SH, and on the behavioural expectations that underpin a safe and respectful workplace. All staff and related personnel are required to complete the mandatory online training on preventing sexual harassment, with a 96% completion rate in 2024, demonstrating strong organisational compliance. Beyond the mandatory course, UNDP offers specialised, scenario-based training and practical guidance to Country Offices and Business Units on a wide range of topics, including collaboration with implementing partners, the use of ClearCheck, the roles and responsibilities of PSEAH focal points, risk management, survivor support, community engagement, reporting procedures, and managerial accountability. These scenario-based modules incorporate real-life cases and are contextualised to individual country settings, while headquarters sessions focus on workplace harassment, ethical conduct, and leadership responsibilities. These modules are based on behavioural science, with the intention of changing behaviour as opposed to just raising awareness of rules.

UNDP has also developed a dedicated scenario-based training module for senior managers, titled "Learning Together – Prevention of Sexual Misconduct" (November 2024). This 1.5-hour session reinforces the enhanced responsibilities of senior leaders, prompting them to reflect on their own behaviour, understand power dynamics, adopt by-stander approaches, and foster the appropriate "tone at the top." In 2025, UNDP intensified its focus on targeted training for senior management, with particular emphasis on newly appointed RRs, Deputy RRs, and PSEAH Focal Points. According to UNDP, this effort has strengthened leadership engagement and improved accountability, with nearly all focal points now having direct access to senior management, at least at the level of Deputy Resident Representative, enabling stronger oversight and follow-up. Managers have been identified as key points for reporting SH concerns (as per UNDP surveys) and as such have been upskilled to meet this need.

SH remains a significant cultural challenge. There are strong barriers to speaking up, and statistically, around 70% of reported cases involve situations where the perpetrator holds a more senior position within the workplace. No amount of training alone can overcome these issues if there isn't a broader shift in organisational culture, leadership accountability, and power dynamics.

**Element 5: Multiple mechanisms can be accessed to seek advice, pursue informal resolution or formally report SH allegations.**

UNDP provides a range of confidential, accessible, and survivor-sensitive mechanisms through which personnel and external individuals can seek advice, pursue informal resolution, or formally report allegations of SH. Staff and external complainants may first

approach the Office of the Ombudsman, which offers confidential guidance on available options under the SH policy without affecting their right to lodge a formal complaint with the OAI. Individuals may also reach out to the OHR focal point for sexual harassment via email. Formal reporting to OAI can be done by email, telephone, or an online referral form, and allegations may be submitted with full identification or anonymously. Cases reported to OAI are handled by the SMT investigators trained to manage sensitive complaints in a trauma-informed manner. UNDP now has a mature framework for reporting and addressing sexual misconduct, aligned with recognised good practice and designed to be safe, accessible and responsive to victims, including gender- and child-sensitive considerations. As part of its initial intake and assessment, OAI's Sexual Misconduct Team of investigators applies a survivor-centred and gender-sensitive approach. This includes checking and documenting the reporter's preference regarding the gender of the investigator or focal point and accommodating that preference where possible.

Victims and survivors also have access to confidential support from the Ethics Office, which offers advice and assistance on retaliation concerns, as well as from UNDP staff counsellors, of whom six were available in 2024 to provide psychological and emotional support. SH reports are treated as a priority by OAI, which conducts preliminary assessments and investigations into all forms of prohibited conduct. UNDP's 2018 Harassment, Sexual Harassment, Discrimination, and Abuse of Authority Policy includes full contact details for the Ombudsman, Ethics Office, OAI and OHR, reflecting a deliberate effort to ensure multiple clearly signposted reporting channels.

There is no time limit for reporting SH, and complainants may come forward whenever they feel able to do so, although earlier reporting is encouraged to support effective investigation and response. UNDP has also published an online brochure on harassment and SH that clarifies managerial responsibilities and provides contact information for the relevant advisory and investigative bodies. Historic surveys indicated that personnel mostly share concerns with supervisors/managers, and as such UNDP has invested in building manager capacity to support this need.

Protection from retaliation is reinforced through UNDP's Policy for Protection Against Retaliation and the 2025–2026 Strategy and Action Plan on Response to SH and SEA. These frameworks guarantee that UNDP personnel who report sexual misconduct, or who participate in investigations as victims, survivors, witnesses, or bystanders, are protected from retaliation. However, in line with findings of the 2025 JIU report, UNDP acknowledges that its retaliation safeguards do not extend to external SEA victims (for example, employees of partners or vendors) or witnesses, and that fear of retaliation remains a significant barrier to reporting and participation in investigations.

Although UNDP offers several avenues to seek advice or report SH (Ombudsman, OAI, ethics office, counsellors, HR, and a dedicated OHR focal point for SH contactable via email), awareness, confidence and actual use of these channels are likely uneven across duty stations, categories of personnel and contract types. Persistent fear of retaliation and stigma, especially where alleged perpetrators are in positions of authority, continue to act as powerful disincentives to reporting or engaging with investigations. Moreover, verification of the different mechanisms has not been recently tested or monitored.

#### **Element 6: The organisation ensures that it acts in a timely manner on formal complaints of SH allegations**

UNDP demonstrates a clear commitment to acting promptly on SH allegations, with the OAI placing strong emphasis on completing investigations without undue delay. The Entity-Level Action Plan to Prevent and Respond to SEA, which also covers SH, includes explicit timeliness indicators, including an organisational aim to complete investigations within six months where resources allow (output 3.2). OAI's annual reporting shows that the organisation monitors these timelines closely and integrates them into performance benchmarks.

The 2024 OAI report notes a significant increase in reported SH cases, rising to 23 cases in 2024 compared with 13 cases the previous year. In total, OAI initiated 38 investigations into sexual misconduct in 2024, 23 SH, 8 sexual assault, and 7 SEA, representing a 58% increase from 2023. Despite this rise in reporting, substantiated findings fell to three cases (two involving sexual assault and one relating to SEA), compared to nine the previous year.

The report attributes part of this apparent decline to staff turnover within the sexual misconduct investigations team, which contributed to extended processing times and resulted in 26 cases remaining open and carried into 2025. UNDP have clarified that OAI and SMT acted quickly to recruit highly qualified staff and maintain continuity in productivity. Interview data and the OAI report further indicated that 46% of cases in 2024 were closed at the assessment stage due to lack of victim consent, a challenge consistent with broader UN system trends.

To ensure timely handling of all types of complaints, OAI maintains clear performance benchmarks. It aims to complete 50% of case assessments within three months and close 50% of investigations within 270 working days. In 2024, OAI reviewed 409 cases, achieving 98% completion of assessments within the three-month target, demonstrating strong overall adherence to timeliness standards, even in the context of increased caseloads.

In terms of challenges, turnover within the sexual misconduct investigation team has resulted in some complaints being carried over from one year to the next, which means that annual figures are not always a reliable reflection of the organisation's overall responsiveness. There are also persistent challenges related to victim consent, which can limit the ability to proceed with investigations. Furthermore, UNDP does not systematically publish staff survey results specifically on the timeliness of responses to SH cases, while such data may exist internally, it is not readily visible in public documentation.

**Element 7: The organisation transparently reports the number and nature of actions taken in response to SH in annual reporting and feeds into inter-agency HR mechanisms**

UNDP demonstrates its commitment to transparency and system-wide accountability by reporting annually on the number, nature, and outcomes of SH cases and by participating in key inter-agency human resources mechanisms. The 2024 Annual Report on Administration of Justice and other Accountability at UNDP confirms that UNDP participates in the Clear Check database, a UN system-wide tool used to prevent the rehiring of individuals found responsible for SEA or SH. Clear Check records former UNDP personnel whose misconduct resulted, or would have resulted, in separation or dismissal. In 2024, UNDP added one staff member and six non-staff members to the database, contributing to broader UN efforts to prevent cross-agency movement of individuals with substantiated sexual misconduct findings.

OAI submits anonymised annual reports to the Executive Board that outline the number and type of sexual misconduct cases, timelines from complaint to disciplinary action, and the nature of the sanctions imposed. All sexual misconduct cases are also recorded in UNDP's confidential case-management system and reported to senior management. Complementing OAI's report, the Annual Report on the Administration of Justice and other Accountability provides further detail on outcomes and disciplinary measures. For example, the 2024 report includes, in Annex A, a consolidated table summarising cases resulting in disciplinary measures against personnel and vendors, thereby offering additional visibility into how UNDP addresses substantiated misconduct.

However, several limitations affect the accessibility and transparency of this information. Public reporting by OAI is aggregated and anonymised, often without specifying the precise disciplinary actions taken in individual SH cases. This can limit clarity for staff, partners, and external stakeholders seeking to understand follow-up actions. Additionally, while the Annual Report on the Administration of Justice contains detailed sanctions and outcomes and is emailed directly to all UNDP staff by the Administrator, it is less prominent and harder to locate online than OAI's annual report. This may reduce the visibility of disciplinary follow-up in sexual misconduct cases.

**MI 4.8 Evidence confidence**

**High Confidence**

## Relationship management

*Engaging in inclusive partnerships to support relevance, leverage effective solutions and maximise results.*

<b>KPI 5: Operational planning and intervention design tools support relevance and agility within partnerships</b>	<b>KPI score</b>
<b>Satisfactory</b>	<b>3.19</b>
<b>MI 5.1: Interventions/strategies aligned with needs of beneficiaries and regional/country priorities and intended national/regional results</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>3.4</b>
Element 1: The organisation's country or regional strategies refer to national/regional body strategies or objectives	4
Element 2: Reviewed interventions/strategies refer to the needs of beneficiaries, including vulnerable populations	3
Element 3: Country strategies or regional strategies clearly reflect the organisation's comparative advantage and strategic priorities, as articulated in the strategic plan	4
Element 4: Structures and incentives in place for technical staff that allow them to invest time and effort in alignment process	3
Element 5: Country development plans and regional strategies clearly indicate how the enablers will be deployed to support delivery of targeted results	3
<b>MI 5.1 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: The strategic plan acts as a guide to inform regional and country programme strategies and prioritise intervention areas. In practice, at the country level, the strategic plan is seen to be an overarching guide and vision statement to frame the parameters of UNDP's offer and support, as greater attention is paid to alignment with national priorities and needs.</b></p> <p>Regional strategies are clearly informed by UNDP's strategic plan. This applies to both the strategic plan under review (2022-25) and the future strategic plan (2026-29). With regards to the latter, internal stakeholders commented that the SP 2026-29 has been developed through bottom-up consultations with UNDP country offices and partners to reflect national priorities. A review of regional strategy documents shows clear linkages with the strategic plan and its accompanying results framework. All of the regional strategies show how the directions of change and signature solutions are interpreted in their own context. In relation to the current strategy, for example, the Africa regional strategy is directly linked to "its three change directions and six signature solutions. It mirrors its critical enablers with targeted efforts to harness these drivers of transformation for the African continent. It will serve to advance the new gender equality strategy."</p> <p>In relation to the new strategic plan (2026-29), for example, the Latin America and Caribbean regional strategy for 2026-29 indicates it "is aligned with the goals, objectives and accelerators of the UNDP Strategic Plan, 2026-2029... [and]... The regional programme's results framework includes outcome and output indicators that: (a) reflect the programme's priorities, (b) align with the UNDP Strategic Plan, 2026-29, integrated results and resources framework, and (c) are measurable using diverse data sources to track interlinked results." Regional strategies also increasingly reference systems thinking and the portfolio approach which have emerged as critical to the direction of travel seen within the current and future strategic plans. For example, the Arab States regional strategy 2026-29 states: "Aligned with the UNDP Strategic Plan, 2026-29, the regional programme will apply systems thinking and portfolio approaches to navigate rapid change and avoid short-term, sector-based fragmentation."</p> <p>While there is corporate guidance on using the strategic plan to inform regional and country programme strategies and interventions, in practice the strategic plan is seen more as a vision and overall guide to country strategies and programmes. This is corroborated in evidence from the country office interviews and from the ICPEs and evaluation of the SP 2022-25. The Formulate Programmes and Projects Programme Standards (2024) states: "All programme managers/Resident Representatives are expected to refer to and be guided</p>	003, 092, 288, 289, 290, 291, 314, 315, 316, 317, 318, 353

by the UNDP Strategic Plan prior to commencing analytical and programming work. Analysis should be guided by, and lead to, an examination of issues connected with the advancement of the SDGs and expected development outcomes in the Strategic Plan. It must provide evidence of UNDP's comparative advantage to address relevant development challenges with partners." In practice, however, at least at the country level, the SP 2022-25 has had secondary importance over other more country-specific guidance. As evidenced in the evaluation of the SP 2022-25: "While senior management appreciated the broad framework of the Strategic Plan as a "license to operate", staff relied more on country programme documents (CPDs) and policy papers for strategic and programmatic guidance, questioning the necessity of the Strategic Plan." At the same time, the evaluation also recognises the overall value of the SP 2022-25 as a core corporate framework and that lessons learnt from the evaluation were directly input to the design of the SP 2026-29. Moreover, all CPDs are aligned with the Strategic Plan of UNDP, they need to show how they contribute to at least one SP outcome and each CPD output must contribute to at least one SP output. CPDs also derive their comparative advantage from the objectives and the accelerators of the plan. This is recognised in the CPDs which were reviewed for this assessment.

At a global level, UNDP is also reporting on how the strategic plan can act as a guide for global strategies on key priority issues such as Leaving No One Behind (LNOB) and specific beneficiary groups. The 2024 UNDP QCPR states: "In 2024, in close collaboration with the UN Country Teams, UNDP provided direct support to 132 countries on multidimensional poverty reduction strategies and programmes with a focus on LNOB... Within the broader framework of its Strategic Plan 2022-25, in line with the system-wide UN Youth2030 Strategy, UNDP's youth empowerment work as an integral part of the Governance for People and Planet Programme, UNDP provided policy and programming support in more than 100 countries and territories and continued to manage Youth Communities of Practice in all five regions." In relation to people living with disabilities, UNDP is also tracking and reporting: "UNDP's Strategic Plan 2022-25 spells out UNDP's commitment... to work with the UN system to implement the UN Disability Inclusion Strategy (UNDIS) and track progress through a dedicated project marker. Since the launch of the UNDIS in 2019, UNDP has reported yearly on its progress against the UNDIS accountability framework and stepped up its efforts to mainstream and target disability inclusion across programmes and operations."

**UNDP's regional strategies and country development plans are aligned to regional priorities, where they exist, and strongly aligned to national strategies and objectives.**

#### Regional level

Several regional strategies refer to relevant global and regional body strategies and objectives where they exist and are relevant. This is most notably for Africa, and to an extent, Asia Pacific and Europe/CIS. UNDP's Africa regional strategy 22-25 refers to key regional body strategies: "The African Union-United Nations Agenda 2063 and 2030 Partnership Framework on Sustainable Development and the African Union-United Nations Joint Framework for Enhanced Peace and Security in Africa are evidence of global recognition of the necessity for regionalising Africa's development agenda....UNDP has been at the forefront of identifying integrated mechanisms that link regional, subregional, national, and subnational development planning processes for greater effectiveness in Africa. The design of the regional programme in successive cycles is premised on recognising the importance of a regionalised lens and approach that informs and shapes strategic and contextualised interventions and enables the UNDP footprint to build on and reach beyond that of individual country programmes...The regional programme therefore responds directly to recommendations from the 2020 quadrennial comprehensive policy review, which explicitly calls on the United Nations system to: "strengthen the quality of its partnership and coordinated regional efforts in Africa and to align its support for the region to the specific needs and priorities of Africa, with a special focus on, inter alia, improving data and statistics, the implementation of the African Union-United Nations Framework on the Implementation of Agenda 2063 and the 2030 Agenda for Sustainable Development, enhancing economic transformation and diversification, harnessing the demographic dividend, leveraging new technologies for inclusive development, accelerating energy access and transition, and promoting investment in climate change mitigation and adaptation in Africa"

In relation to the new Africa regional strategy 26-29 the regional programme is informed by both the new strategic plan 26-29 and UNDP's Strategic Offer for Africa, 22-25. UNDP's "value proposition responds to growing demand for support from UNDP on the African continent. The programme draws on Africa's assets – including digital potential, natural resources, regional institutions and a youthful population full of promise – to catalyse transformational change and promote resilience. The regional programme aligns with the development vision of the Second Ten-Year Implementation Plan of the African Union Agenda 2063." A mid-term evaluation of the Africa regional strategy and programme "reaffirmed the programme's relevance and alignment with Agenda 2063, the 2030 Agenda, SDG achievement and the UNDP Strategic Plan. It highlighted the organisation's added value in regional integration, institutional capacity-building and knowledge exchange. However, it also identified the need for deeper national engagement, a more intentional partnership strategy, greater attention to environmental sustainability, and stronger use of regional convening power and learning platforms to foster systems change."

#### Country level

There is strong evidence from the interviews and the survey that country programme documents (CPDs) are aligned and adapted to national priorities and resource contexts to ensure ownership. In the MOPAN survey, 95% of respondents agree (37% strongly, 47% agree, 11% somewhat agree) UNDP's work responds to national priorities at the country level. 5% disagree with this statement (4% somewhat disagree, 1% disagree).

The design of CPDs is increasingly participatory with evidence that CPDs are co-created with governments and local stakeholders. As one stakeholder stated, "Our offer starts with what governments want to do, signalling strong alignment with national agendas." UNDP's CPDs are also aligned with the UN system being seen as the key UN development actor in the countries where it operates. A review of the CPDs and ICPEs in our country sample confirms this finding. For the example, in a low-income and fragile context, the DRC CPD (2025-29) clearly identifies that the CPD will support the United Nations system in achieving the outcomes of the United Nations Sustainable Development Cooperation framework (UNSDCF 2025-29) which is aligned to the DRC government's own 2024-28 National Strategic Plan. Similarly, in a middle-income country context, the CPD for Paraguay (2025-29) is aligned with the government's National Development Plan 2030 through a participatory process of the UNSDCF with the Paraguayan state authorities and input from civil society organisations.

There can however be a tension between national and donor priorities in the design and implementation of a CPD. As one internal HQ-based stakeholder said, "Alignment is sometimes donor-driven rather than nationally led". This has been observed at the current level., for example in the 2025 ICPE on Somalia, where some donors were reluctant to support the constitutional reform process due to concerns about its design. In contrast, UNDP worked closely with the UN mission and government counterparts to sustain a nationally defined political process, keeping it alive while identifying opportunities for future progress.

**Element 2: Regional strategies and programmes refer broadly to the needs of beneficiaries, including vulnerable populations. The CPDs and key interventions are co-designed with government recognising a focus on poverty reduction and the needs of vulnerable populations. The CPDs refer more specifically to vulnerable populations in terms of targeting, these CPDs are evaluated at the end of their cycle with a number showing how they refer to the needs of beneficiaries and vulnerable populations.**

Regional strategies refer broadly to the needs of beneficiaries. The annual reports are not designed to provide detailed assessments of the impact of regional strategies and interventions on beneficiaries and in particular vulnerable populations. There are however specific regional programme evaluations which provide a sufficient level of detail. For example, the Regional Bureau of Africa's 'Africa in Motion (2025)' presents snapshots from across the regional programme showcasing how its initiatives are "making a tangible difference in people's lives, backed by compelling data and framed by the power of a regional approach." Other examples can be drawn from the Key insights and lessons on the implementation of UNDP programmes in the Caribbean in 2025 and Lessons on the effectiveness and implementation of climate action programmes in Asia and the Pacific region (2025).

Evidence from interviews, and particularly with national government counterparts and UNDP country office staff, show that projects are “increasingly co-designed” with governments which can be both national and local level. The ICPE for Somalia in 2025 demonstrated a high degree of national (federal level) and local (state level) government involvement in the design and implementation of key development programmes across all of the CPD priority areas. The extent to which these processes reflected the needs and priorities of vulnerable communities was articulated. Interviews with government counterparts in the DRC, Bosnia & Herzegovina and Viet Nam, all demonstrated strong elements of national ownership with a focus on UNDP’s mandate around poverty reduction and addressing the needs of the most vulnerable.

The extent to which beneficiaries are involved in the design and implementation of regional and country strategies is less evident. As one internal stakeholder said, “beneficiary consultation still varies by country.” There is however evidence that vulnerable and marginalised communities participate in the design, implementation and monitoring of specific programmes and projects. This is a requirement by UNDP in its programme and project (POPP) design documentation. The POPP provides extensive guidance on what stakeholder and beneficiary involvement in the project cycle should look like. The quality of beneficiary involvement in the design of projects varies in practice, however, as expressed by one internal stakeholder: “Beneficiary consultations mandated in project approval, though quality varies by CO capacity.”

**Element 3: Regional and country strategies clearly reflect UNDP’s comparative advantage and strategic priorities as articulated in the 2022-25 strategic plan and tailored to reflect their own regional and country contexts.**

UNDP’s comparative advantages and strategic priorities are reflected in the regional strategies and CPDs for the current strategic plan 2022-25. The comparative advantages are tailored to be context-specific while the strategic priorities align well with the strategic plan. For example, the Africa regional strategy for 22-25 identifies five strategic delivery principles which reflect what it considers to be UNDP’s comparative advantages, experience, expertise and priorities: (a) leave no one behind, gender equality and enabling people’s choice (i.e. a push for people-centred programming), (b) regional approaches to programming, (c) an integrator with other partners including UN agencies and governments, (d) thought leadership and an incubator of innovative development solutions, and (e) scale and impact through priority projects. While the Arab States regional strategy 2022-25 reflects on independent evaluations which have “recognised the regional programme’s comparative advantage in complementing UNDP country programmes and increasing country offices’ capacity to expand into new programmatic areas and raise additional resources. The findings highlight the regional programme’s ability to bring expertise and evidence-based thinking and research into the policy discourse, and its credibility to convene stakeholders on platforms where countries can work together on shared challenges and multidimensional risks. They also emphasised the crucial partnership built with the League of Arab States, which provides political space to engage with Governments on sensitive issues, and the well-received support to national statistical offices in operationalising Sustainable Development Goals monitoring.”

Each one of the CPDs reviewed equally reflected on UNDP’s comparative advantages in the country, this is supported by the survey and interviews particularly with government officials who identified what key strengths and expertise UNDP brought in comparison to other multilateral and bilateral actors. In the MOPAN survey, respondents noted: 93% agree (30% strongly, 47% agree, 16% somewhat agree) the experience and expertise that UNDP brings to partnerships demonstrates its comparative advantage. 2% disagree with this statement (1% somewhat disagree, 1% disagree), while 4% said they didn’t know or had no opinion.

As noted above, the future strategy 2026-29 articulates more clearly UNDP’s comparative advantages and has a more focused and coherent set of strategic priorities. Each one of the regional strategies for 2026-29 clearly reflect these comparative advantages. For example, the Latin America and Caribbean strategy 2026-29 states: “UNDP remains strategically positioned to drive transformative changes, thanks to the following critical strengths: (a) extensive country presence, as the development partner with the largest footprint in the region, (b) longstanding and robust partnerships with governments, (c) high

stakeholder trust, (d) a global network of technical expertise allowing timely, coherent, cutting-edge policy advice and knowledge exchange, (e) proven track record spanning six decades as a transparent and reliable development partner, and (f) a holistic development mandate.” The Asia Pacific regional strategy 2026-29 connects both the global and regional comparative advantages as captured in the SP 2026-29 and regional strategy 26-29 respectively: “Extensive consultations informing the UNDP Strategic Plan reinforce UNDP comparative advantages both globally and in the region. Combining global expertise with deep country-level presence and leveraging long-standing, trusted partnerships with diverse stakeholders, UNDP is uniquely positioned to serve as a credible convenor and interlocutor, facilitating dialogue and cooperation across government, civil society, the private sector and the United Nations system. Its mandate and ability to craft governance-focused development solutions enable UNDP to navigate complex development landscapes. Tested UNDP approaches to managing risk, fostering inclusion and promoting accountable, rights-based institutions further strengthen its role as a strategic partner for anticipatory, resilient and sustainable development. Stakeholders from Asia and the Pacific emphasised governance as a key value-add of UNDP. Regional respondents identified support needs that closely align with outlined global priorities, including economic development and diversification, climate change mitigation, digital transformation, governance and rule of law, and social protection. The analysis of UNDP country office priorities aligns with these stakeholder priorities and needs, increasingly highlighting: (a) youth as a key demographic for economic transformation, social stability and innovation, (b) artificial intelligence governance, cybersecurity, fintech integration and cross-border data regulation, in addition to basic digital inclusion, (c) gender-responsive finance and women’s economic participation, and (d) resilience- building.”

**Element 4: Evidence suggests that the three enablers have incentivised regional and country offices to invest time and effort to seize upon opportunities and, possibly less a focus, align with UNDP’s overall strategy and vision. There is however a tension between incentivising for short-term and long-term needs.**

The evaluation of the SP 2022-25 points to how the enablers have encouraged technical staff to identify and take up opportunities, for example through strategic innovation with the portfolio approach and accelerator labs, sustainable finance initiatives, and digitalisation effort. Incentivisation may be more in evidence at the global level. The Australia Due Diligence Report (2025) states: “UNDP applies a robust approach to governance, management, and leadership across its operations, led by Administrator Achim Steiner and overseen by a 36-member rotating Executive Board. This governance structure is underpinned by highly experienced professionals, ensuring effective oversight and responsiveness to the evolving needs of program countries. UNDP’s structure enables it to provide specialist development solutions, leveraging its extensive experience and strategic innovation.”

The evidence is more varied at the regional and country level as to how structures and incentives are in place to encourage technical staff to invest time and effort in aligning their regional and country strategies with UNDP’s overall strategy. While incentives are in place for the design of programmes, portfolios, and projects – all of which go through mandatory corporate Quality Assurance during their design – several internal stakeholders pointed to tensions between short-term demands and longer-term needs such as the emphasis UNDP places on linking short donor cycles with longer-term outcomes as captured in the strategic plan, and regional and country strategies, attempts at incentivising a more long-term look comes through ex post evaluation and strategic impact storytelling.

**Element 5: The three enablers are clearly indicated in regional strategies and country development plans as being critical to supporting programme delivery. At a regional level, the enablers are seen as cross-cutting. They vary however in explaining how the enablers will be deployed in practice.**

The evaluation of the SP 2022-25 finds that strategic enablers did, on the whole, support the directions of change which are the key drivers of the strategic plan: “The Innovation and Digital Enablers were refined to address macro challenges faced by countries, while the Finance Enabler advanced policy discussions on the urgency of SDG financing at national and global levels. All Enablers faced challenges in transitioning from assessment to effective delivery and achieving concrete results at scale.”

Regional strategies refer to the enablers (for the 2022-25 period) and the accelerators (for the 2026-29 period). For the former, both the Arab and Europe and CIS regional strategies refer to the enablers as cross-cutting, i.e. spanning across all programme areas. For the future strategy (2026-29), the accelerators are also seen as cross-cutting and they have been interpreted to the regional context. The Africa regional strategy 2026-29 adds its own fourth accelerator in terms of regional integration especially of borderlands. The Asia Pacific regional strategy 2026-29 sees the accelerators as being integrated across its priority areas *“to reinforce systemic change and enable scaled impact, while also recognising them as important priorities in their own right”*.

At the country level, there is substantial evidence of the enablers having been deployed to support programme delivery and enhance development results during the period 2022-25. This comes from a review of the evaluation of the SP 2022-25 and specific ICPEs on the Kazakhstan (for example in supporting the modernisation of institutions and digitalisation of public services), Paraguay (for example, incorporating the Acceleration Lab within UNDP’s overall programme to drive digitalisation and public and social innovation) and Bosnia & Herzegovina (for example, supporting digital transformation initiatives to improve public service delivery and enhancing institutional resilience, such as the introduction of tools for e-governance and cybersecurity training). It is noticeable however that the enablers appear to be cited more in the evaluations of middle-income countries than in the less developed country contexts.

**MI 5.1 Evidence confidence**

**High confidence**

**MI 5.2: Contextual/situational analysis (shared where possible) applied to shape intervention designs and implementation**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3.5**

Element 1: Intervention designs contain a clear statement positioning the intervention within the operating context

4

Element 2: Reflection points with partners take note of any significant changes in context

3

**MI 5.2 Analysis**

**Evidence documents**

**Element 1: There are two levels: (i) analysis informing the design of regional strategies and country development plans and (ii) analysis applied to programme and project intervention design and implementation. The regional strategies and CPDs demonstrate clearly how programme interventions are / will be designed within the operating context. UNDP is seen to be a ‘partner of choice’ in a country to address complex development challenges. There also appears to be emerging albeit patchy focus on UNDP’s ‘integrator role’ in the design of programme interventions. At the central level, UNDP provides guidance to programming staff which takes account of the need for analysis of the operating context in programme design.**

003, 138, 140

(i) Strategy and plan level

A review of the five regional strategies and 10 sample CPDs demonstrates a high level of contextual and situational analysis underpinning the strategies and priorities for UNDP programming. Apart from conducting their own contextual analysis in the design of the strategies and CPDs, UNDP’s regional and country interventions are informed by HQ-level support and guidance highlighted by internal stakeholders interviewed: UNDP’s risk and context analyses ensures alignment with national strategies, CPDs now use foresight and scenario planning tools, make use of joint environmental and political analyses, and conduct specific thematic studies such as the country studies in Africa which link conflict, climate and governance data to scenario planning. UNDP’s contextual analysis is valued by governments at the country level, evidenced by interviews with government stakeholders and confirmed in the evaluation of the SP 2022-25: “Supported by the flexible and integrated vision of the Strategic Plan, UNDP remained a vital partner for governments, strategically positioned to address complex development challenges and advance the collaborative advantages of the United Nations system.”

Interventions in fragile and conflict-affected states are designed specifically with due diligence to UNDP’s guidance which has evolved from the Crisis Bureau. The role of the Crisis Bureau in providing guidance and support on the operating context is valued by

stakeholders at the regional and country level. Regional bureaux are said to use context analysis to ensure programme relevance in fragile settings, scenario planning has been institutionalised under Crisis Bureau guidance and it uses country-led scenario planning and participatory diagnostics to ensure design meets context priorities. The capacity to conduct conflict and fragility analyses by regional and country staff has increased through the Crisis Academy, used for portfolio-level foresight exercises. Country offices are now obliged to apply conflict-sensitivity checklists.

#### (ii) Programmes and project level

UNDP has clear statements that positions the design of programme and project Interventions within the operating context. These statements are contained within UNDP's programming and project guidance. As internal stakeholders indicated context mapping embedded in new programme and project templates. UNDP's Visual Guide to Programming: Programming Cycle "provides an overview of all key roles, documents and guidance for designing, implementing and closing and transitioning a programme. The visual guide can be used as a checklist and roadmap to help manage tasks efficiently and securely." This shows how programme design, implementation and transition is positioned within the development cooperation framework / CPD. UNDP's Visual Guide to Programming: Standard Development Project "provides an overview of all key roles, documents and guidance for designing, implementing and closing and transitioning a development project. The visual guide can be used as a checklist and roadmap to help manage tasks efficiently and securely." This shows what is required for a standard development project to be designed and implemented.

The UNDP's Social and Environment Screening (SES) tool is considered to be one of the tools critical to the design of UNDP interventions. SES and risk screening is integral to project design, contextual factors considered early in the SES concept notes. Country readiness assessments are used standardised to inform the design of programme and project interventions.

#### (ii) Integrator role

UNDP's 'integrator role' appears to have some, but limited, traction in the design of UNDP interventions. The evaluation of the SP 2022-25 noted: "UNDP documented its approach to the integrator function through a global 'SDG Integration' programme, though buy-in was limited. Some agencies called attention to the lack of common understanding and clear articulation of the UNDP integrator function". This is also evidenced in the United Nations Sustainable Development Group (UNSDG) System-Wide Evaluation Office and the United Nations Board of Auditors (UNBOA). Although the integrator role is not yet commonly understood or embedded, it still presents an opportunity for UNDP in the future. For example, the Europe and CIS regional strategy 2026-29 states: "Drawing on the UNDP system-wide integrator function, the regional programme will collaborate with United Nations entities through the Regional Collaborative Platform for Europe and Central Asia and its issue-based coalitions. The programme will enhance regional perspectives within UNDP partnerships with key United Nations organisations..."

**Element 2: Evidence from country level interviews, and from the ICPEs, points to regular and annual partner reflections on UNDP strategies and programming, particularly the impact of significant changes in contexts and how UNDP has demonstrated adaptability. There are more substantive reflections during the programme design and evaluation stages especially if there is to be a follow-on programme. Concerns are raised however as to the extent to which UNDP's values are compromised by government partners whose values were not clearly aligned.**

Stakeholders pointed out that context analyses are conducted on an annual basis at the country level. These analyses help to inform the reprioritisation of the country programme portfolio. Several stakeholders pointed to UNDP's adaptive programming approach which encourages periodic validation with key partners and, possibly more indirectly, with communities. Stakeholders also pointed to the use of digital data collection to support rapid context updates. UNDP's adaptability is also evidenced in several ICPEs such as in Paraguay (2024) which showed how UNDP adapted to the COVID-19 pandemic and innovative ways to promote the improvement of public services, in Liberia (2025) how UNDP adapted to support resilience and natural resource management intervention. Although, in some cases, UNDP's operating model was seen to be challenged in its adaptability, such as in Bosnia & Herzegovina where the ICPE (2022) reported that in the

portfolio design there was a need for a mind-set shift from traditional project-based determinism to a more exploratory and adaptive approach, and in Liberia where the ICPE (2025) reported a need for a more adaptive strategies with a change in the government and its new commitments.

Reflection points with partners on any significant changes may lead to tensions between the UNDP and a government partner. As the evaluation of the SP 2022-25 states: “Strong national-level relationships and reliance on non-core funding presented both opportunities and challenges for UNDP strategic positioning. Across sources, the extensive presence of UNDP and close partnerships with governments were often mentioned as a strength. However, some concerns were raised regarding the implications of these ties for UNDP to be able to support or advocate explicitly for United Nations values, such as human rights.” Specific country evidence of this ‘tension’ can be drawn from the ICPE on Somalia (2025) which revealed different perspectives and approaches between UNDP and the government, and UNDP and donors, on specific governance issues such as the holding of national elections and constitutional reform process, and the ICPE on Paraguay (2024) where the UNDP’s positioning to support structural reforms was adversely affected in relation to misinformation related to the 2030 Agenda for Sustainable Development and, in particular, gender issues.

In the MOPAN survey, respondents noted: 95% agree (20% strongly, 53% agree, 19% somewhat agree) UNDP adapts its approach as the context in a country changes. 5% disagree with this statement (4% somewhat disagree, 1% disagree).

**MI 5.2 Evidence confidence**

**High confidence**

**MI 5.3: Capacity analysis informing intervention design and implementation, and strategies to address any weakness found are employed**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3.2**

Element 1: Intervention designs contain a clear statement of capacities of key national implementing partners

4

Element 2: Capacity analysis, from the perspective of using and building country systems, considers resourcing, staffing, monitoring and operating structure

3

Element 3: Capacity analysis statement has been jointly developed with country partners and shared with development partners

3

Element 4: Capacity analysis statement includes clear strategies for addressing any weaknesses, with a view to sustainability, where applicable developed jointly with development partners

3

Element 5: Reflection points with partners take note of any significant changes in capacity

3

**MI 5.3 Analysis**

**Evidence documents**

**Element 1: Programme intervention tools and standards contain clear guidance on capacity analysis. The capacities measured are fourfold: technical, managerial, administrative and financial. The key tools to assess partner capacity are the Partner Capacity Assessment Tool (PCAT) and the Harmonised Approach to Cash Transfer (HACT).**

018, 037, 092, 093, 171, 179, 263, 282, 375

UNDP has clear guidance on assessing capacity in the design of programme and project interventions. Internal stakeholders referred to the Partner Capacity Assessment Tool (PCAT) and the Harmonised Approach to Cash Transfer (HACT).

The HACT is a standardised framework that outlines policies for cash transfers to partners. It provides UNDP staff with policies and procedures for a capacity assessment as well as other areas required for partners (government and civil society) to participate in UNDP projects and receive funding. The UNDP-managed Global Fund projects are however exempt from HACT although separate capacity assessments are performed. The HACT capacity assessment covers four areas: technical capacity, managerial capacity, administrative capacity and financial capacity. These capacities are assessed at the design stage but also encouraged during the lifetime of a project. The HACT assessment is also

mandatory for implementing partners if the amount expected to be transferred exceeds \$150,000 per year. The HACT considers all projects and/or portfolios being implemented by the partner in the UNDP programme and not individual projects and/or portfolios.

The PCAT is separate to the HACT. It is a UNDP scoping tool to identify capacity and risks, and need for subsequent assessments prior entering into an agreement with partners. As with the HACT, it is a mandatory tool that includes a partner pre-requisite checklist and capacity assessment scoping to assist project and/or portfolio developers to determine which capacity assessments need to be completed before the project and/or portfolio is finalised and approved. The PCAT “helps to identify capacity gaps or problems and to determine ways and means of addressing them. The assessments also inform decisions on the use of national implementation and the need for UNDP to implement the project and/or portfolio due to capacity concerns. The costs of completing the assessments must be included in the project and/or portfolio budget and charged to the project and/or portfolio when incurred.”

**Element 2: Capacity analysis is conducted at the country level in three different ways. Firstly, the capacity analysis tools consider the institutional capacity of partners during the design of CPDs and portfolios. Secondly, the CPDs are increasingly taking a systems thinking approach and therefore assess the enabling environment and the capacity of country systems in key thematic areas (such as health system strengthening and democratic institution building), capacity analysis is also contained within the Portfolio Primer. Thirdly, there can be capacity analysis of UNDP’s country office itself, evidence suggests UNDP’s technical capacity in some areas is limited.**

Firstly, according to stakeholders, both the PCAT and HACT tools assess partner capacity, and the results are entered into risk registers which are stored in Quantum. The tools are also seen to be useful in mapping the institutional capacity of partners which precedes portfolio design. Capacity analysis therefore is considered at the country intervention level as well as individual programmes and projects. From the Formulate Programmes and Projects Programme Standards (2024): “Sound analysis based on a clear theory of change, including references to international evidence, lessons learned and UNDP policies, is a prerequisite for effective development planning for both country and regional programmes. UNDP must make an effective contribution to UN common analysis. This includes the Common Country Assessment (CCA) and/or other relevant analysis undertaken by the UN system, such as humanitarian and political analysis. As part of the CCA process, there should be a mapping of the financial landscape, assessment of any funding gaps, development of a financing strategy and creation of a common vision for collective resource mobilisation.”

Secondly, the evidence shows that country offices are increasingly taking a systems thinking approach in the design of their CPDs and programme interventions. Critical to this approach is an analysis of specific areas of country systems in addressing what capacity building is required. Several stakeholders, at HQ and country level, indicated that portfolio teams map institutional capacities before finalising delivery models. Several other stakeholders identified governance as one of the signature solutions where digital-readiness was part of the capacity assessment for projects. Empowering national stakeholders to be driving forward systems-thinking approaches and portfolio type interventions requires build an adaptive mindset and new skillsets amongst key stakeholders. From a portfolio approach, this is being done through initiatives such as ‘deep demonstrations’ and ‘transforma portfolio bootcamp’.

Thirdly, capacity analysis is also necessary for the UNDP country office especially when new types of initiatives and programmes are being considered. To build capacity in systems thinking, staff are being trained in the portfolio approach and how to assess country systems (such as identifying system bottlenecks). One resource guiding this is the Systems Change: A Guidebook for Adopting Portfolio Approaches. Country Offices are also conducting skills-gaps reviews which is tied to the People for 2030 strategy. For programmes implemented under Direct Execution modality, capacity of COs is assessed before endorsement by UNDP management.

**Elements 3, 4 and 5: As capacity building activities are a key component in UNDP country programmes, capacity analysis is a critical component in the design of**

**interventions. The extent to which capacity statements are developed with country partners and shared with relevant development partners varies. The capacity analysis includes strategies for addressing any weaknesses with a view to sustainability. Evidence from the ICPEs shows that capacities are assessed during the lifetime of a project which is expected in the case of projects which focus on capacity building.**

The PCAT and HACT refer to guidance on capacity analysis and strategies for addressing weakness and achieving sustainability. Partners are engaged in capacity assessments through the PCAT which ensures that Implementing Partners (IPs), Responsible Partners (RPs) and other partners are involved, and information is shared with them. The HACT capacity assessments are not developed jointly with partners. The HACT is carried out by an independent assessor - contracted by UNDP - who acquires the needed information and data from the partner for completing the assessment. The HACT Micro-Assessment Guidance provides an in-depth risk assessment of partner financial management systems so considers weaknesses and sustainability as a risk factor. Evidence of capacity analysis can be drawn from the ICPEs such as in the DRC (2025) which shows capacity assessments conducted of government ministries and local authorities in relation to aid planning and management, local peace and development committees, in Kazakhstan (2024) which shows the Country Office supported a capacity assessment mission to strengthen the Human Rights Commissioner, and capacity assessments in relation to supporting the government to transition its energy and environmental policy, and in Liberia (2023) to assess and develop capacity in relation to institution building as a whole and Gender Based Violence programming in particular. It is interesting to note that several stakeholders – and supported by the ICPEs – referred to national and local partner capacity constraints requiring the need to design and implement hybrid delivery models.

**MI 5.3 Evidence confidence**

**High confidence**

**MI 5.4: Detailed risk (strategic, political, reputational, operational) management strategies ensure the identification, mitigation, monitoring and reporting of risks**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3**

Element 1: Intervention designs include detailed analysis of and mitigation strategies for operational risk

3

Element 2: Intervention designs include detailed analysis of and mitigation strategies for strategic risk

3

Element 3: Intervention designs include detailed analysis of and mitigation strategies for political risk

3

Element 4: Intervention designs include detailed analysis of and mitigation strategies for reputational risk

3

Element 5: Intervention design is based on contextual analysis including of potential risks of sexual abuse and other misconduct with respect to host populations

3

**MI 5.4 Analysis**

**Evidence documents**

**Element 1: Risk management is embedded within UNDP'S operations. Detailed operational risk management has covered under the Enterprise Risk Management (ERM) policy and guidance note. This policy has been updated reflecting a concern that the ERM policy has been compliance-driven rather than reflecting critical risks around UNDP operations and programming although UNDP has initiated a series of reforms with the aim to move ERM away from compliance to risk-informed decision-making.**

092, 116, 117, 118, 170, 171, 179, 184, 206, 329, 379, 380, 381

UNDP's approach to operational risk management is defined in its updated Enterprise Risk Management (ERM) policy (in August 2025) with a supporting guidance note called Managing Risks Across UNDP programming and Operations. The guidance has been revised in 2025 to incorporate updated risk escalation criteria and provide more detailed explanations on methodology. The policy and guidance has been enhanced during the period of the SP 2022-25 to reflect significant changes in operational and programming processes. This has included incorporating portfolio level risk management and escalation

following the approval of the new Portfolio Policy in 2024, aligning with the Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) Policy in 2022, and harmonising with the Social and Environmental Standards (SES) policy in 2022. There are other risk management documents and tools including a Risk Appetite Statement, the Risk Appetite Statement Guidance, the Project Risk Register Template, the Risk Escalation Guideline, and Examples of Financial Quantification of Identified Risk.

Challenges with the ERM are highlighted in a recent internal audit of project monitoring and oversight in 2024. This notes a finding from the inter-bureau task force and PPM reference group that the ERM policy is "compliance driven in its approach to risk management and does not consider the multi-layer intricacies relating to implementing projects that pose high risks for the organisation." UNDP is however committed to move ERM away from compliance to risk-informed decision-making through a series of reforms aimed at streamlining ERM into the management of programme delivery instruments. These include integrated risk tools (PCAT, PQA, PSED, SESP) in Quantum and Quantum+ for risk registers and escalation of risks, Portfolio-level risk management, Revised governance aligned with the Three Lines Model, Revised risk escalation criteria, introduction of key risk indicators for early warning, and greater alignment between ERM and RBM, including the RBM Hub using risk lenses.

There is also a desire for IEO evaluations to become a tool for risk management. An independent review of the evaluation policy highlights a need for evaluations to address critical operational risks: There is a broader need for evaluations to address critical operational risks, particularly in complex contexts where UNDP operates. The review emphasises the importance of focusing evaluations on areas with heightened operational, programmatic, or organisational risks, including evaluations of results from complex procurement operations. The independent review of the evaluation policy suggests that evaluations should become a tool for risk management, and has a recommendation to this effect that the IEO has agreed with which would be a departure from your standard evaluation policy.

Operational risks are highlighted in intervention designs. Guidance for risk management and mitigation is provided in the SES so that risks are identified upfront. Several stakeholders identified procurement and financial risks as receiving most attention when designing interventions. Internal stakeholders described how risk management is embedded at all levels within UNDP from the corporate, regional, and country programme levels. At the country level, ERM dashboards are integrated into country workplans which link risk ratings to programme budgets. The top risks are reviewed on a regular basis (bi-monthly) by a country risk committee. Risk assessments are said to underlie implementation choices (i.e. NIM, DIM, or hybrid). A risk log is updated quarterly on Quantum which appears to be seen as standardising how risks are monitored and identifying clearer lines of escalation.

Out of the sample of ten Country Programme Documents, all identified risks which related to financial and resourcing, programming and operations, and management). The risk mitigation strategies included in the risk management section are however relatively brief in description. The survey also pointed to a high degree of attention UNDP places on risk identification and mitigation. Operational risks weren't distinguished from other risks. In the MOPAN survey, respondents noted: 92% agree (20% strongly, 53% agree, 19% somewhat agree) UNDP effectively identifies and manages risks. 5% disagree with this statement (4% somewhat disagree, 1% disagree), while 4% said they didn't know or had no opinion.

**Element 2: Strategic risk is managed through an escalation process, either at country, regional or corporate level, depending on the nature and severity. Recent reviews highlight areas for improvement in risk management.**

UNDP has a risk escalation guideline. UNDP has specific risk management guidance related to crises and natural disasters. This includes a Strategy Tool for Integrating Disaster Risk Reduction and Climate Change Adaptation into Development which was developed before this SP in 2020. The document notes that "Experience suggests that mainstreaming can strengthen risk governance (within the context of overall governance for development), ensuring that risk reduction and adaptation become integral elements of development policy and practice."

The Enterprise Risk Management policy differentiates between 1) institutional risk, 2) programmatic risk, and 3) contextual risk. UNDP applies the ISO 31000 enterprise risk management standard at corporate, country programme and project level. Risk management is built into planning processes, particularly during project design, but also covers monitoring, reporting and communicating risks. At the corporate level, the Executive Group is accountable for ERM and ensuring corporate decisions are risk informed. UNDP regularly scans for emerging risks across its programmes to ensure they can continue to deliver results, prevent unintended harm because of activities, and adapt quickly to the rapidly changing context. At the regional level, there is evidence that a Regional Risk Forum convenes on a regular basis (twice yearly) with a focus on the top risks.

UNDP has a risk appetite statement which was established in 2021 and only made available in French and Spanish in 2024. This is accompanied by a Risk Appetite Statement (RAS) Guidance to help operationalise the risk appetite statements. Several stakeholders considered that risk appetite discussions are mostly 'compliance-oriented' which may imply a note of caution in how risk management strategies are applied. UNDP has however aimed to optimise its ERP systems (Quantum and Quantum+) to fully operationalise the RAS by incorporating the approved RAS levels. This enables all project and programme risks being benchmarked against UNDP's RAS thresholds and ensures that appropriate risk treatments are identified and applied when risks exceed these levels. Programme and Project Risk Dashboards monitor and track RAS levels and treatments.

As noted above, the survey also pointed to a high degree of attention UNDP places on risk identification and mitigation. Strategic risks weren't distinguished from other risks. In the MOPAN survey, respondents noted: 92% agree (20% strongly, 53% agree, 19% somewhat agree) UNDP effectively identifies and manages risks. 5% disagree with this statement (4% somewhat disagree, 1% disagree), while 4% said they didn't know or had no opinion.

**Elements 3 & 4: Political risks for UNDP are closely connected to operational risks and addressed as part of intervention design. Reputational risk for UNDP is often seen as part of the political risk and addressed as part of intervention design.**

The Crisis Bureau integrates political and operational risk analysis in Quantum. Several stakeholders identified how the Crisis Bureau tacks both operational and political risks to improve agility. The relationship between UNDP and a wide range of national and local government partners can be a source of political and reputational risks, as identified in project risk logs. Particularly projects dealing with sensitive issues tend to identify government implementing partners both as the rationale of the intervention and the greatest source of risk in terms of reputation.

Out of the sample of ten Country Programme Documents, all identified risks which related to financial and resourcing, programming and operations, and management. Several identified political and reputational risks, such as the risk of ongoing misinformation in the Paraguay CPD (2026-29). The risk mitigation strategies included in the risk management section are brief in description. The CPD has a specific structure approved by the EB and a limited number of words. This leads to brevity in all sections.

As noted above, the survey also pointed to a high degree of attention UNDP places on risk identification and mitigation. Political and reputational risks weren't distinguished from other risks. In the MOPAN survey, respondents noted: 92% agree (20% strongly, 53% agree, 19% somewhat agree) UNDP effectively identifies and manages risks. 5% disagree with this statement (4% somewhat disagree, 1% disagree), while 4% said they didn't know or had no opinion.

**Element 5: All UNDP interventions are obliged to be designed to consider the potential risks of sexual abuse and other misconduct with respect to host populations.**

Intervention designs are required to consider the impact on local populations in line with project quality standards. The POPP guidance considers vulnerable or marginalised groups that are normally left out of planning processes. UNDP's SES also include SEA and GBV risks. The SES is explicit that "UNDP seeks to identify and address any risk of potential exposure of affected people to GBV and other abuse that may occur in connection with any of its supported activities." This includes a zero-tolerance policy for SEA involving UNDP

personnel, as well as personnel of the UNDP implementing partner and responsible parties. The SES also extends safeguarding obligations to project-level accountability. UNDP's ERM Framework also includes SEA as a key issue to monitor. However, as it stands there is no evidence of implementation within monitoring and as such it is difficult to quantify this obligation beyond the theory.

**MI 5.4 Evidence confidence**

**Medium confidence**

**MI 5.5: Intervention designs include the analysis of cross-cutting issues (as defined in KPI 2)**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3.5**

Element 1: Approval procedures require an assessment of the extent to which cross-cutting issues have been integrated in the design

4

Element 2: Plans for intervention monitoring and evaluation include attention to cross-cutting issues

3

**MI 5.5 Analysis**

**Evidence documents**

**Element 1: Programme and project approval documents require cross-cutting issues to be considered and integrated in the design of interventions. There is a requirement for all UNDP projects to adhere to UNDP Social and Environmental Standards.**

002, 283, 286

UNDP's Programme and Operations Policies and Procedures (POPP) require cross-cutting issues to be integrated into the design of projects and programmes. The Formulate Programmes and Projects Programme Standards (2024) document provides guidance for cross-cutting issues to be integrated in the design. This is supported by UNDP's Social and Environmental Standards (SES) guidance note, dated July 2022 which states: "Screening and categorisation of projects is one of the key requirements of the SES. Screening identifies potential social and environmental opportunities and risks/impacts in the design and implementation of projects. Categorisation is undertaken to reflect the level of review and resources required for addressing the identified risks and impacts. UNDP's Social and Environmental Screening Procedure (SESP) and this Guidance Note provide policy guidance and tools to design and implement high quality projects that address the requirements of UNDP's SES." Stakeholders indicated that the SES ensures social- and environmental-risk mitigation measures are covered in project design.

Stakeholders interviewed pointed out that the SES guidance ensures that cross-cutting issues such as Gender-Based Violence, disability and Leaving No One Behind (LNOB) are systematically integrated into the design of interventions. Stakeholders are very clear that gender and climate markers are mandatory for all projects. SES and gender marker scores are reviewed at the project approval stage (at country, regional and global level), if they fail on these scores they are required to be re-submitted. All projects are screened for gender and climate and, what appears to be a more recent inclusion, digital impacts. With regards to the latter, digital and green innovation portfolios require cross-cutting assessment of gender and governance. Digital-ethics checklists are said to be under development.

At the country level, LNOB is now a priority in quality assessments of CPDs. This could be in relation to the concern highlighted in the MTR and the evaluation of the SP 2022-25 that the focus on LNOB has waned over recent years. UNDP has improved the tracking and targeting of assistance to those who need it most. Gender and disability are two key elements of LNOB. On the former, ongoing efforts to strengthen gender mainstreaming in performance management include incorporating gender as a key performance indicator for the Sustainable Energy Hub. On the latter, in 2023, the share of UNDP offices exceeding standards set in the United Nations disability standards accountability framework increased by 50 per cent.

Issues with integrating climate change and environmental sustainability considerations into country development plans were also highlighted in the MTR. The MTR found that the systematic, cross-sectoral integration of ecosystems and biodiversity into funded development plans remains an ongoing challenge. Building on the success of its Climate

Promise and the potential of its Nature Pledge, UNDP has been developing plans to help countries align nature and climate commitments through national action plans, encourage nature-based climate solutions and foster integrated whole-of-government approaches.

**Element 2: UNDP indicates in its project and programme guidance that intervention monitoring requires attention to cross-cutting issues although the PPM Monitor Policy guidance note does not refer specifically to cross-cutting issues. UNDP’s new evaluation policy however commits to the evaluation of various cross-cutting issues**

UNDP’s POPP and SES guidance indicate that projects and programmes should be monitored with attention to cross-cutting issues. The PPM Monitor Policy guidance note however on tracking performance, analysing evidence, reporting performance, resources for monitoring, monitoring of evaluation plan implementation contains no specific reference to cross-cutting issues. However, UNDP’s makes use of data-based assessments to identify populations groups and target its interventions, as evidenced in GPEDC’s latest monitoring exercise.

UNDP’s new evaluation policy commits to the evaluation of various cross-cutting issues: integrating climate, environment, resilience, South-South cooperation and LNOB. The policy states: “UNDP evaluations assess climate action, environmental sustainability, and resilience- building across all areas of the organisation’s work to capture and understand the interconnections between human and natural systems. Equally, evaluations should systematically incorporate and assess Leave No One Behind principles, recognising and addressing bias and exclusion. A consideration of sustainability, inclusion and equity across economic, social and environmental dimensions should be included in all evaluations, to promote equitable and lasting development outcomes. UNDP impact can be captured through the inclusion of an assessment of the UNDP social and environmental standards in evaluation processes. Where appropriate, evaluation approaches should consider, assess and incorporate the principles of South-South cooperation to enhance the inclusivity, ownership and context- specific learning of the evaluation.”

**MI 5.5 Evidence confidence**

**Medium confidence**

**MI 5.6: Intervention designs include detailed, realistic measures to ensure sustainability (as defined in KPI 12)**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3**

Element 1: Intervention designs include statement of critical aspects of sustainability, including institutional framework, resources and human capacity, social behaviour, technical developments and trade, as appropriate

3

Element 2: Intervention design defines key elements of the enabling policy and legal environment required to sustain the expected benefits of successful implementation

3

Element 3: The critical assumptions that underpin sustainability form part of the approved monitoring and evaluation plan

3

Element 4: Where shifts in policy and legislation will be required for sustainability, the intervention plan directly addresses these reforms and processes in a time-sensitive manner

3

**MI 5.6 Analysis**

**Evidence documents**

**Elements 1, 2, 3 & 4: UNDP considers sustainability in the design of its interventions through its Programming and Operations Policies and Procedures (POPP). The extent to which critical aspects of sustainability are covered depends upon the type of intervention. Country Programme Documents and project intervention design documents include a commitment to sustainability and relate to specific areas. For other types of UNDP interventions, for example the design and use of the Enablers, the measures to ensure sustainability are variable.**

003, 170, 171, 179, 184, 206, 375

Project interventions are expected to address sustainability in UNDP’s POPP guidance for project and programme design. The guidance is based on a three-pillar approach to considering sustainability: environmental protection, social progress and economic

development. Sustainability is covered through the Social and Environmental Standards (SES) which requiring screening for risks related to sustainability and integrating the SDGS into project and programme design. The POPP provides also guidance on sustainability through its Sustainable Procurement policy and procedures, which integrate environmental, social and economic factors in making funding decisions.

The reviewed Country Programme Documents (CPDs) all include statements on sustainability. The scope of what is covered varies in each of the CPD varies, for example the CPD for Bosnia & Herzegovina (2021-25) emphasises inclusive and sustainable growth including on a low-carbon green economy, the CPD for the Democratic Republic of Congo (DRC) (2025-29) focuses on sustainable peace and natural resource management, and the CPD for Nepal (2023-27) refers to sustainable and inclusive transformation including supporting sustainable consumption and production models. Within these statements there is consideration of the wider context including the enabling policy and legal frameworks related to the priority programme areas. The M&E frameworks supporting the CPDs include critical assumptions and indicators that underpin sustainability. The shifts in the enabling environment which impacts upon the country intervention plan, for example political and economic reforms or new legislation, are evidenced in the ICPEs and from stakeholder interviews. For example, in the DRC, stakeholders identified how UNDP has had to adapt its focus on supporting its sustainable peace pillar following the escalation of the conflict in eastern DRC over the last couple of years. The ICPE on Liberia (2024) identified concerns about the lack of sustainability in the UNDP intervention areas including the strengthening of local service delivery related to Gender-based violence (GBV) prevention and response services. One of the key findings of this ICPE highlighted sustainability to be a key risk although identified one intervention area where there is an opportunity for sustainability through national ownership: “The sustainability of actions and investments made by UNDP in Liberia, both in the current cycle and long-term, remained a major concern. Beyond the need to address broader impediments to progress and lessons from past cycles, many interventions lacked clear action plans and conditions for sustaining implemented processes, services, or structures, challenging UNDP’s efforts this cycle. The electoral support workstream is a good example of how to build and foster sustainability through the transformation of roles and responsibilities, including the assumption of financial responsibilities for full national ownership.”

For the design and use of the enablers, there are variances in how sustainability is considered and measured. This is particularly the case a key element of the Strategic Innovation enabler: the Accelerator Labs. The evaluation of the SP 2022-05 states: “Accelerator Labs face an uncertain future after central funding ends in 2025, despite a strategy for sustainability exploring diverse funding streams. The Labs reached a point where their temporary status needed to be addressed. Country office leaders and Accelerator Lab staff reported increasing challenges in retaining and attracting new talent, especially in countries with active innovation sectors. While certain country offices have incorporated Accelerator Labs within their existing programmes structures, but without a clear resourcing model.” Moreover: “Cost recovery of UNDP Enablers was challenging due to the advisory and exploratory nature of their support, undermining sustainability.”

**MI 5.6 Evidence confidence**

**Medium confidence**

**MI 5.7: Institutional procedures (including systems for hiring staff, procuring project inputs, disbursing payment, logistical arrangements etc.) positively support speed of implementation and adaptability in line with local contexts and needs**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**2.75**

Element 1: The organisation has internal standards set to track implementation speed

3

Element 2: Institutional procedures are adaptable to local contexts and needs

3

Element 3: The organisation’s benchmarks (internally and externally) its performance on implementation speed across different operating contexts

3

Element 4: Evidence that procedural delays have not hindered speed of implementation across interventions reviewed

2

MI 5.7 Analysis	Evidence documents
<p><b>Elements 1, 2, 3 &amp; 4: UNDP has continued to develop its institutional procedures to improve programme and project implementation. Through the design and deployment of Quantum, UNDP has enhanced its internal standards to track implementation speed of its interventions. There have however been some procedural delays which have impacted upon the efficiency and speed of implementation of intervention areas.</b></p> <p>UNDP has developed institutional procedures for programme implementation: The following guides show what institutional steps are required: (a) the Visual Guide to Programme: Programme Cycle “provides an overview of all key roles, documents and guidance for designing, implementing and closing and transitioning a programme. The visual guide can be used as a checklist and roadmap to help manage tasks efficiently and securely”, (b) the Visual Guide to Programming: Standard Development Project “provides an overview of all key roles, documents and guidance for designing, implementing and closing and transitioning a development project. The visual guide can be used as a checklist and roadmap to help manage tasks efficiently and securely”, and the Financial Management and Execution Modalities – National Implementation outlines policy, UNDP accountabilities, what is expected of national partners.</p> <p>Quantum, the new enterprise resource planning system launched in 2023 with seven other United Nations entities, is envisaged to improve efficiency, results and resources planning, monitoring and impact measurement. The system has automated nearly 3,000 business processes, promoted digital working, bolstered controls and improved data quality. In its first year, 1.12 million payments (\$4 billion) were processed with a 99 per cent success rate.</p> <p>According to the MTR, UNDP is consistently ranked among the top four procurers in the United Nations and purchases the most diverse range of commodities in 3,000 categories. In 2023, it delivered around \$3.5 billion worth of goods, services and works that supported critical programmes, including in health, democratic governance and crisis response. A procurement platform rolled out in 2023 has led to efficiency gains, with other United Nations organisations seeking to adopt it.</p> <p>In the MOPAN survey, respondents noted: 80% agree (24% strongly, 32% agree, 24% somewhat agree) UNDP's management processes (i.e. hiring, procuring, dispersing) do not cause unnecessary delays for partners in implementing operations. 16% disagree with this statement (8% somewhat disagree, 8% disagree), while 4% said they didn't know or had no opinion. Evidence from the interviews – and supported by the SPE 22-25 – indicate a more nuanced perspective. Several stakeholders interviewed indicated that delays to reforms of internal procedures hindered the speed of implementation across intervention areas. It could be the case that the UNDP's management processes, and changes in these processes, are more acutely experienced by UNDP staff in country than by partners.</p>	<p>022, 133, 140</p>
<b>MI 5.7 Evidence confidence</b>	<b>Medium confidence</b>

## Partnerships

*Working in coherent partnerships directed at leveraging and catalysing the use of resources*

<b>KPI 6: Working in coherent partnerships directed at leveraging and catalysing the use of resources</b>	<b>KPI score</b>
<b>Satisfactory</b>	<b>2.79</b>
<b>MI 6.1: Planning, programming and approval procedures make partnerships more agile when conditions change</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.67</b>
Element 1: Procedures in place to encourage joint planning and programming	2
Element 2: Mechanisms, including budgetary, in place to allow programmatic changes and adjustments when conditions change	3
Element 3: Institutional procedures for revisions permit changes to be made at the appropriate level to ensure efficiency	3
<b>MI 6.1 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP has a Managing Partnerships policy which includes procedures to encourage joint planning and programming across different partner types. In practice, UNDP’s approach to joint planning and programming has varied considerably. UNDP’s ‘integrator role’ can be seen as implicitly encouraging joint planning and programming although some UN agencies perceived an imbalance in the relationship with UNDP. UNDP’s commitment to joint programming is not always demonstrated in practice.</b></p> <p>UNDP provides guidance on joint planning and programming in its Guides to Programming: (a) Programme Cycle and (b) Standard Development Project which provide “an overview of all key roles, documents and guidance for designing, implementing and closing and transitioning a... [programme or project]. The visual guide can be used as a checklist and roadmap to help manage tasks efficiently and securely.” This shows what steps are required for design and implementation with partners in terms of joint planning and programming.</p> <p>UNDP has recently updated its Managing Partnership policy (Nov 2025). According to this policy: “Partnerships are central to the 2030 Agenda for Sustainable Development and essential for delivering the vision and outcomes of UNDP’s Strategic Plan”. This policy details the range of partnership instruments, templates and requirements across the different partner types that UNDP is engaged in. Once a partnership has been assessed (note that each CPD requires a PCAP = Partnership and Communications Strategy and Action Plan), UNDP can use several partnership instruments from the following: (a) a Partnership Framework Agreement (PFA), (b) a Memorandum of Understanding (MoU), (c) a Statement of Intent (Sol), (d) Non-Disclosure Agreement, (e) financing instruments (such as grants), (f) a development services agreement, (g) a Memorandum for the Provision of Services and (h) Administrative or other support services to UN entities.</p> <p>UNDP is seen to be positioned to act as a convenor for innovation and risk-sharing through initiatives such as the ‘NextGen Partnerships’. UNDP’s role as a convenor or facilitator is articulated by UNDP stakeholders at the HQ, regional and country levels: for example, UNDP’s regional bureaux were seen to act as ‘partnership brokers’ to align cross-border initiatives with partners.</p> <p>Interviewees offered mixed views on UNDP’s joint planning and programming. In general, UNDP HQ staff valued working in partnership. Several identified UNDP’s ‘integrator role’ as implicitly encouraging joint planning and programming with UNDP, and that SP 2022-25 reinforces this by encouraging flexible collaboration across the UN system. In practice, however, there is no common understanding of the integrator role, and many country offices interpret it primarily as an advisory function towards national government, rather than as a mandate for encouraging joined-up and strategic approaches to SDG implementation</p>	003, 041, 103, 104, 138, 140, 329, 374, 381

across UN Country Teams. Several UNDP stakeholders also pointed to the emphasis on system-thinking and the portfolio approach to programming as offering the potential to encourage joint planning and programming, with the potential to encourage collaboration across a diverse range of stakeholders without the need for formal partnership arrangements.

According to other UN stakeholders, however, UNDP's commitment to joint planning and programming is not always demonstrated in practice. In the view of some interviewees, UNDP considered itself to be the lead development agency while not recognising the development values and experiences of other UN agencies. Several external stakeholders implied there was an in-built imbalance in partnership capabilities, given that the RCs and smaller UN entities rely on UNDP's logistical and financial capacity. On the other hand, several stakeholders considered that UNDP's engagement with the RC has enhanced coherence and collaboration at the country level, although in the context of continuing competition over resources.

At the country level, a mixed picture emerges. In Somalia, UNDP has engaged in several large-scale joint programmes: justice and corrections, local governance, and police. The Somalia Joint Fund allocates funds to participating UN agencies through joint programmes, with UNDP acting as the main implementing partner. The ICPE on Somalia (2025) noted that while "UNDP partnerships with UN agencies leveraged each organisation's unique strengths, minimising duplication... Despite extensive coordination, there has been limited evidence of actual joint planning and implementation. Each agency tends to manage its own component(s) in a joint programme independently. The integration of the UN and multi-partner trust funds such as the SJF has necessitated a high number of joint programmes in Somalia but the aspiration of a 'One UN' approach in UN joint programmes is dependent upon personalities working together, commitment to a team ethic, clear boundaries, and resources being sufficient for each agency."

In Bosnia & Herzegovina, the ICPE (2025) also identified while there is a commitment to work on joint programmes, the practices can differ: "UNDP implements at least eight joint projects (in partnerships with the UN Resident Coordinator, UNICEF, UNFPA, UN Women, IOM, and UNODC) focusing on localising the SDGs, design of the SDGs Financing Framework, disaster risk reduction, food security, security, social cohesion and trust, and gender equality. This collaboration is also visible in the area of communications and advocacy, including through joint events, joint press releases, etc. However, stakeholders highlight several challenges, such as the lengthy process of developing joint programmes, often taking more than a year to finalise, or difference in proposed approaches or issues with programme coordination and coherence." Whereas in Paraguay, the ICPE (2024) found that various joint proposals were developed with other United Nations agencies, funds and programmes, but none came to fruition. Integrated responses based on a common narrative were only achieved on very limited topics, such as GBV with UNFPA and UNICEF and limited inter-institutional work with UNEP and FAO with UNDP acting as the executing agency of a joint environmental project.

**Elements 2 & 3: UNDP has established mechanisms and institutional procedures in place to allow for programmatic changes and adjustments. This applies to all UNDP planning and programming including in partnerships and joint programmes where UNDP is the lead agency. Country evidence demonstrates how UNDP's comparative advantage enables it to use different approaches and mechanisms to respond and adapt to changes in the context.**

UNDP has clear mechanisms in place to allow programmatic changes and adjustments when conditions change and procedures to allow for such revisions. UNDP's Guides to Programming: (a) Programme Cycle and (b) Standard Development Project show what mechanisms are required to be in place for programme implementation and transition. UNDP's annual report card (Apr 2025) also includes a relevant result area to be tracked and reported on: 6.3 Agile, transparent, and accountable programming and operations ensured.

UNDP's Managing Partnership policy identifies the need to monitor partnerships and take into account any changes and how to respond. The policy makes general statements rather than referring to any specific mechanisms or procedures. It states that monitoring partnerships is required, in part, "to take corrective action to ensure the partnership

accomplishes the intended results... [and]... At any time, should the bureau/unit or partner identify a need for significant revision for the partnership instrument, the initiating UNDP Business Unit must make appropriate revisions following the same procedures when establishing a new instrument.”

Evidence from the country level, especially, shows how UNDP has used different mechanisms and procedures to respond to changes in the context and programming. As one stakeholder pointed out, partnerships are evolving rapidly, requiring UNDP to adapt through its PFA and rapid-response MoUs. UNDP’s adaptability to a changing environment can be evidenced clearly through a review of the country sample, both the ICPEs and interviews. For example, in Paraguay, the ICPE indicated how “UNDP demonstrated adaptability and efficiency in response to the COVID-19 emergency, reconfiguring the project to support specialist hospitals through the provision of biomedical equipment at the end of 2019 with funds from Itaipú... The counterpart mentioned timely delivery and good value for money as key factors that influenced the decision to expand the initial project to support the national vaccination programme.” A key finding from the ICPE on Somalia (2025) recognised how a key comparative advantage enables UNDP programming to adapt to a changing context: “Government counterparts at all levels recognised and appreciated UNDP’s comparative advantage in fostering institutional capacity development, demonstrating adaptability, and maintaining a consultative approach during the latest cycle. As a strategic partner, UNDP incorporated an adaptive management approach across its portfolio, enabling it to respond effectively to changes in political, economic, social, and environmental dynamics.”

**MI 6.1 Evidence confidence**

**High confidence**

**MI 6.2: Partnerships are based on an explicit statement of comparative advantage i.e. technical knowledge, convening power/partnerships, policy dialogue/advocacy**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.2**

Element 1: Corporate documentation contains clear and explicit statement on the comparative advantage that the organisation is intending to bring to a given partnership

3

Element 2: Corporate documentation contains a clear and explicit statement on the collaborative advantage that the organisation intends to realise through a given partnership

2

Element 3: Resources/competencies needed for intervention area(s) are aligned to the perceived comparative or collaborative advantage

2

Element 4: Comparative or collaborative advantage is reflected in the resources (people, information, knowledge, physical resources, networks) that each partner commits (and is willing) to bring to the partnership

2

Element 5: [UN] Guidance on implementing the Management and Accountability Framework exist and is being applied

2

**MI 6.2 Analysis**

**Evidence documents**

**Element 1: A statement on UNDP’s areas of comparative advantage is contained in UNDP’s strategic plans for 22-25 and 26-29, these are further contextualised in the regional strategies and country programme documents. The comparative advantage is evidenced in what UNDP considers it brings to a given partnership, although it appears not to be consistently applied in practice.**

003, 007, 012, 147, 150, 224, 332, 377, 382, 383, 384

As noted in KPI 1, UNDP’s comparative advantages are identified in its SPs for 2022-25 and are articulated in its SP for 26-29. These comparative advantages are what UNDP sees in itself and intends to bring to its wide range of partnerships. These strengths are well understood by internal stakeholders at the HQ and regional level, who offered consistent accounts of UNDP’s comparative advantages, including on its neutrality and convening power, access to government, role as trusted advisor and channel for donor funds, implementation capacity including in politically sensitive settings, and its geographic presence. Each of the regional strategies and CPDs reviewed contextualise UNDP’s comparative advantages.

One of the comparative advantages highlighted in most documents and expressed by both

internal and stakeholders is interestingly not explicitly defined as such: its respect and capability to advise and engage with government and bridge different government entities. This comes out clearly in a number of the CPDs, including Bosnia & Herzegovina where government entities have shown a willingness to co-finance, and Nepal where UNDP sees its comparative advantage as the ability to offer integrated policy advice to inform public choices towards achievement of the SDGs. This comparative advantage is also identified by external stakeholders in country, including government officials, donors and other UN agencies. Less evidence however is seen in UNDP's comparative advantage in its integrator role which is implicit in the SP 2022-25 and SP 2026-29 but is not clearly defined or understood even within UNDP. Despite the emphasis on systems thinking in the strategic plans, there is mixed evidence of whether UNDP field staff bring the necessary experience in policy making and technical advice to support partner countries in taking a more strategic approach to SDG implementation.

The evaluation of the SP 2022-25 considers one of UNDP's unique comparative advantages to be its ability to 'stay-and-deliver' during crises, stating: "This success of UNDP in sustaining development efforts in crisis contexts was rooted in its ability to leverage partnerships and its operational flexibility to deliver essential services even in the most challenging settings."

UNDP documents also show how it intends to leverage its comparative advantage in specific thematic areas. This is particularly seen in the area of governance which appears to have been elevated in the new SP 2026-29 and identified as the key thematic area of UNDP's expertise in the evaluation of the SP 2022-25. UNDP shows how it has built experience and expertise "to advance the principles of openness and inclusion within governance systems". Promoting an open and inclusive public sphere is seen by UNDP as a key component of its governance offer and is captured in a set of three corporate documents publicly available: 'What is an open and inclusive public sphere? A framing note', 'Promoting an open and inclusive public sphere. Programmatic options' and 'Promoting an open and inclusive public sphere. At a glance'. In the MOPAN survey, respondents noted: 92% agree (25% strongly, 46% agree, 21% somewhat agree) UNDP's work in country is based on a realistic understanding of its comparative advantage. 5% disagree with this statement (4% somewhat disagree, 1% disagree), while 4% said they didn't know or had no opinion.

**Element 2: UNDP identifies what collaborative advantages it brings to a partnership through its organisational capacities and competencies which are evidenced in the CPDs and learning from ICPEs. There is clear evidence of what organisational competencies and capacities UNDP brings to partnerships.**

UNDP's Business Model Review (2024) assessed how UNDP creates value for its partners. These are listed as: 1. Technical Expertise and Knowledge Sharing, 2. Capacity Building (strengthening institutions and skills development), 3. Funding and Resource Mobilisation (providing access to resources and a catalyst for investment), 4. Project Implementation (providing innovative solutions: UNDP collaborates with partners to design and implement innovative, scalable development projects, and ensuring effective monitoring and evaluation), 5. Advocacy and Global Leadership (promoting the SDGs and acting as a convening power for a wide range of partners), 6. Crisis Response and Resilience Building (in disaster management and building community resilience), 7. Innovation and Technology Integration (digital transformation and having a sustainability focus), 8. Partnership Development (public-private collaboration and having a global network).

A significant number of these capacities and competencies were expressed during UNDP stakeholder interviews at both the corporate and country level. UNDP's geographical presence and its convening power are both cited as key areas which appeal to partners. They are also evidenced in regional strategies and country programme documents. From the perspective of external stakeholders, there is more variation in how UNDP's capacities and competencies are seen. Generally, the comparative advantages that UNDP has identified are reflected in its organisational capacities and competencies at the corporate, regional and country level.

The concept of collaborative advantage also entails recognition of the value that partners bring to relationships. This is given less emphasis in UNDP documents. For example, the Africa regional strategy indicates "Partnerships for the implementation of the Regional

Programme aim to build alliances around clearly specified common goals. With almost 100 partners including AU, RECs, UN agencies, CSOs, private sector, philanthropic organisations, donor governments and agencies, UNDP's regional offer recognises the unique sub-regional heterogeneity character of Africa's regional institutions". There also many references in many documents to supporting South-South Cooperation partnerships, recognising that the value of peer-to-peer exchange of knowledge and experience.

However, many stakeholders questioned whether UNDP recognises the distinct contribution that other UN agencies bring to partnerships, tending to see itself as the lead development agency and not recognising or accommodating the technical and normative expertise of other agencies. There are also questions as to whether UNDP conceptualises or utilises its integrator role as promoting collaborative working across development partners to support SDG implementation.

### **Element 3: Resources and competencies needed for intervention area are not entirely aligned to UNDP's perceived comparative or collaborative advantage.**

According to UNDP's 2026-29 Strategic Plan, one of its comparative advantages is: **Systems advantage**. Combined with future-focused investments in data, innovation, digital and strategic foresight, the portfolio approach is helping UNDP and its partners make sense of rapid change and generate new options to deal with complexity. Initiatives to co-create portfolios with sister agencies are starting to redefine how the United Nations collectively can work together for systemic change.

In 2025, UNDP reported that USD 176 million were mobilised for portfolios, which were mostly developed in high and middle-income countries. The development of 80% of these portfolios were supported by a network of 91 country-level accelerator labs, which are currently being integrated into regional offices given reduced availability of resources. Given that portfolios require in-depth contextual analysis of systems, including feedback loops and mental models in programme countries, it is unclear if sufficiency capacities and resources will be available to develop these portfolios going forward, especially in low-income countries, where this modality has had the least traction during the assessment period.

Another comparative advantage identified in the 2026-29 Strategic Plan is **Deep expertise**. Knowledge and experience built over decades in governance, environment, crisis and poverty are complemented by growing capabilities in newer areas like systems change and integrated digital solutions.

UNDP's operating model is centred around Country Offices led by international staff, who are rotating between countries and thematic areas. In the context of shrinking resources, it is not entirely clear if this rotational model is ideal for developing and projecting deep expertise across a wide range of countries and thematic areas. For example, in a survey on the management of funding cuts, UNDP indicated that there will be less resources available going forward to support strategic initiatives, such as integrated digital solutions. While UNDP has made a lot of progress on developing internal capacities in this area over the assessment period, the current operational model and staff profile was identified as constraints in stakeholder interviews. Despite targeted training efforts, the evaluation of the 2022-2025 UNDP Strategic Plan also identified remaining gaps in specialised expertise at country level, including in the area of financing energy transitions.

Another comparative advantage identified in the 2026-29 Strategic Plan is **Value at scale**. Providing shared services in finance, human resources, information technology and procurement over 70 United Nations entities, UNDP seeks to contribute to creating economies of scale for the entire United Nations development system. UNDP's resources are overall aligned with its self-identified comparative advantage of delivering services at a scale, but important gaps remain.

On the one hand, UNDP has accumulated significant institutional experience, technical know-how, and systems—particularly through the Global Shared Services Centre (GSSC)—that underpins its ambition to provide value at scale. Recent decisions to move selected services to full cost recovery, endorsed by both the Board of Auditors and UNDP, represent a significant step to address long-standing concerns over financial sustainability and signal stronger alignment between ambition and resourcing. However, these measures are still in the early stages of implementation, and their effectiveness has yet to be

demonstrated. Moreover, the Integrated Budget continues to reflect a constrained resource base relative to the scale of UNDP's service delivery ambitions, raising questions about whether financial capacity can keep pace with expectations.

From an operational and organisational perspective, UNDP's resources offer a mixed picture. While corporate functions—particularly at the GSSC level—express confidence in their ability to scale service delivery under revised funding models, audits and past evaluations continue to point to pressure on human resources and limits to absorptive capacity. These challenges are even more pronounced at country level, where incentives to provide common services remain weak and risks associated with additional workload and reputational exposure persist.

**Element 4: Within joint programmes, it is generally clear what UNDP and its partners are committing to the partnership. However, UNDP brings much more to the table in resources and in-country capacity than most other UN agencies, with the result that their contribution is often de-emphasised. There is also a concern that UNDP is going beyond its areas of expertise into service delivery areas, as they represent resource mobilisation opportunities.**

Regional strategies and CPD provide an overview of the partnerships and resources for each programme area. These are primarily financial and human resources. In reality, UNDP is one of the largest partners, with more substantial resources than most other partners engaged, especially other UN agencies. The resources are generally allocated to activities reflecting the comparative advantages of each partner, as evidenced in project documents and CPEs. For example, in the joint police project in Somalia, UNOPS was clearly responsible for infrastructure, stipends, and non-lethal support, while UNDP was responsible for specialised trainings, support for legal and policy frameworks, and community engagement and inclusion.

**Element 5: UN guidance on implementing the Management and Accountability Framework exist and is being applied.**

Evidence of the UNDP implementing the MAF comes several sources including UNDP reports to the Executive Board during Annual Session under the Joint Segment Item 2, UNDP's Information Note (published annually) and an Annex on UNDS Reform, and UNDP's contribution to the QCPR. A

According to UNDP's reporting on QCPR implementation: "UNDP is fully compliant with the Management and Accountability Framework (MAF) at all levels, ensuring its consistent application through internal compliance mechanisms and engagement with the UNSDG. In 2024, UNDP further strengthened its commitment by aligning 14 CPDs with UNSDCFs - a process confirmed through RCs. Additionally, UNDP monitors and enforces MAF implementation by providing guidance to senior leadership and country offices, ensuring the dual accountability model is effectively applied... MAF implementation is systematically monitored through the annual 'Surveys to Country Offices on UNDS Reform Implementation.'

However, at the system-wide level, a recent evaluation concluded that: "The relevance and utility of the MAF is being reduced by uneven application of its commitments, coupled with weak monitoring and accountability mechanisms."

According to the MAF: "The RC is supported by UNDP – in its integrator role - in leveraging system-wide expertise and knowledge for more integrated policy advice and whole-of-government and whole of society approaches toward achieving the SDGs."

UNDP has provided valuable tools on SDG integration for UN Country Teams through the SDG Push initiative. However, according to interviews with UNDP staff members, the integrator role is primarily viewed within UNDP as a function that supports national governments in developing integrated development plans and financing frameworks.

Stakeholder interviews indicated that the MAF is unclear when it comes to SDG integration. However, across stakeholder interviews, including with RCs and other system-level stakeholders, there was demand for UNDP to do more to promote an integrated UN offer

at the country level.	
These findings indicate that there is a discrepancy between the spirit of the MAF and the demand for UNDP support among UN stakeholders, on the one hand, and UNDP's current approach to the integrator role on the other hand.	
<b>MI 6.2 Evidence confidence</b>	<b>High confidence</b>
<b>MI 6.3 Demonstrated commitment to furthering development partnerships for countries (i.e. support for South-South collaboration, triangular arrangements, and use of country systems)</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.75</b>
Element 1: Clear statement on how the organisation will support principles of collaboration with countries on their development agenda (Nairobi Principles, 2030 Sustainable Development Agenda)	3
Element 2: Clear statement/guidelines for how the organisation will support development partnerships between countries	3
Element 3: Clear statement/guidelines for how the organisation will use country systems	2
Element 4: Internal structures and incentives supportive of collaboration/cooperation with countries, and use of country systems where appropriate	3
<b>MI 6.3 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: Clear statement on how the organisation will support principles of collaboration with countries on their development agenda (Nairobi Principles, 2030 Sustainable Development Agenda).</b></p> <p>Through its geographic presence, UNDP demonstrates strong principles of collaboration with countries on their development agenda including achieving relevant SDGs. Evidence from the CPDs shows how UNDP is supporting national development agendas of countries in which it is located, as South-South and Triangular Cooperation are a requirement. All of the CPDs reviewed provided evidence as to how the CPD is informed by national development agendas and priorities and are aligned with the 2030 Sustainable Development Agenda. In the majority of the cases, there is evidence that the CPDs have been designed in consultation with national government entities. UNDP is seen as a key development partner to government underpinning its comparative advantage of being trusted and collaborative partner. Evidence from the ICPEs in the sample countries – and supported by evidence from the country office interviews – demonstrates clearly how UNDP has supported governments with key elements of their national developments as discussed earlier.</p> <p>The Multi-country and South-South Cooperation Projects (2018) document provides a statement on projects implemented in multiple countries can use the multi-country project type. The extent of “south-south/triangular” cooperation is relatively healthy. The MTR indicates that about 16% of project outputs included South-South and triangular cooperation in 2023, which is an increase from the previous year. UNDP is committed to scaling up efforts through new mechanisms to leverage data and knowledge resources particularly in relation to digital initiatives.</p> <p>Various interviewees highlighted opportunities for UNDP to localise the SDGs, and generate alliances for SDG financing, given its role in promoting disaggregated information and priority of decentralisation. However, progress has been limited, and these areas are yet to be reflected in the utilisation of the subnational entry points that UNDP has developed for inter-portfolio actions on SDG localisation/ acceleration pilots. UNDP collaborated with the country's financial institutions (National Securities Commission, Central Bank and MoF) on development financing and financial inclusion for vulnerable groups, as well as in the issuance of thematic bonds, although with few results and limited reach to date. The static, conservative nature of the investment sector, and the lack of incentives for the private sector to engage in these mechanisms (they are still associated with low profitability), were factors limiting results.</p>	002, 003, 035, 091, 093, 175, 263, 290, 377, 387, 388, 389, 390, 391, 392, 393, 394
<b>Element 2: Clear statement/guidelines for how the organisation will support</b>	

## **development partnerships between countries**

UNDP provides guidance and advice in several corporate documents on how to support development partnerships between countries. These are focused on supporting national governments and other national stakeholders within the remit of South-South Cooperation and supporting cooperation and learning through its global network of UNDP country and regional offices. UNDP's document on Multi-country and South-South Cooperation Projects (produced in 2018 (i.e. prior to this SP 2022-25)) continues to provide basic guidance on how UNDP can support multi-country and south-south cooperation projects. It refers to specific guidance from UNDP's Considerations for South-South Cooperation Design, Implementation and Documentation.

Additional guidance comes from a document called Selecting Implementing Partner Programming Standards, also produced in 2018. This covers definitions and accountabilities of an implementing partner, Categories of Implementing Partners and Principles for Selection, Criteria for Selecting an Implementing Partner, Assessment of Project and/or Portfolio Implementation Capacity, Approval of the Implementing Partner and Agreements to Engage Implementing Partners for UNDP Projects and/or Portfolios. Another document is the Multi-Country and South-South Cooperation Projects, which outlines the multi-country approach, including implementation and coordination responsibilities.

UNDP's Managing Partnerships Policy has been updated in November 2025 and provides the prescriptive content, principles, and practices for how UNDP manages partnerships. The Policy also outlines the different instruments available and their specific purpose and provides an updated framework.

The evaluation of the SP 2022-25, however, found limited integration across country offices, including for its publications, knowledge networks, data collection and analytical tools, where opportunities lie for UNDP to strengthen its integrator and partnership facilitator roles, given the comparative advantage of its reach. The evaluation recommends UNDP establish tailored support systems to foster cross-regional South-South and triangular collaboration and knowledge-sharing and assistance. This is also supported by evidence from evaluations from regional programs, such as the RBLAC Regional Programme and the Mid-Term Evaluation of the Knowledge Project in the Arab States, where stakeholders highlight limited dissemination, operationalisation of the knowledge products and improving visibility and communication by sharing evidence of results and lessons.

### **Element 3: Clear statement/guidelines for how the organisation will use country systems**

Guidelines on how UNDP teams will use country systems is contained with the POPP documentation and on National Implementation (NIM) projects, its NIM Policy updated in 2023, and Support Services document. Guidelines on country systems are kept as live documents and updates are tracked on the website. The policy states that UNDP makes use of the Inter-Agency Harmonised Approach to Cash Transfers (HATCH) Framework, whose objective is to both align development aid with national priorities and to strengthen national capacities for management and accountability. In line with this, evidence from the CPDs and ICPEs from the 10 sample countries shows clearly how and where UNDP is working with country systems in its design and delivery of country and programme interventions.

GPEDC's latest monitoring exercise has found that UNDP's use of country results frameworks in new interventions has decreased significantly to 60% of programme countries, compared to 71% in 2018. UNDP's use of country results frameworks is lower than the average among other UN agencies (65%) and development partners (64%). However, these commitments might be more relevant for downstream implementation rather than upstream advisory services. As per GPEDC evidence, UNDP has significantly increased its use of public financial management systems from 12% in 2018 to 33% in 2026, but it remains below the average for development partners, which is 51% in 2026. Reported reasons are limited absorptive capacities of partner countries and preference for their own systems due to cost-effectiveness among other reasons.

UNDP's reporting to the QCPR (2024) stresses the importance of national ownership and

working with country systems through the alignment with and derivation from UNSDCFs and establishes that CPDs also must be routinely and independently verified by UNDP's corporate quality assurance mechanism prior to the submission to the Executive Board.

**Element 4: Internal structures and incentives are supportive of collaboration/cooperation with countries, and use of country systems where appropriate**

UNDP is working closely with country systems in the design and implementation of its interventions and has procedures for determining when they are appropriate. This is seen as critical to UNDP's approach to supporting national development agendas and demonstrates UNDP's commitment towards building national and local capacity of country systems, for example in health system strengthening and building accountability mechanisms within national and local government. This is demonstrated through evidence from the country-focused interviews especially with government stakeholders and the ICPE of the 10 sample countries.

UNDP's Knowledge Management Strategy 2022-25 also aims to support south-south cooperation. UNDP promotes cross-country learning through regional hubs, communities of practice (CoPs) and digital platforms such as SparkBlue, which enable peer-to-peer exchange, co-creation of solutions and access to shared expertise. Regional service centres further support this by developing knowledge products and providing technical support to multiple countries within a region. Regional programmes also aim to promote South-South Cooperation with documented positive results. However, challenges include language barriers and the need for dedicated financing mechanisms and institutional frameworks.

**MI 6.3 Evidence confidence**

**High confidence**

**MI 6.4: Strategies or designs identify and address synergies with development partners, to encourage leverage/catalytic use of resources and avoid fragmentation in relation to 2030 Sustainable Development Agenda implementation**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.25**

Element 1: Strategies or designs clearly identify possible synergies with development partners and leverage of resources/catalytic use of resources and results

3

Element 2: Strategies or designs clearly articulate responsibilities and scope of the partnership

2

Element 3: Strategies or designs are based on a clear assessment of external coherence

2

Element 4: Strategies or designs contain a clear statement of how leverage will be ensured

2

**MI 6.4 Analysis**

**Evidence documents**

**Elements 1, 2, 3 & 4: UNDP strategies - partnership, regional, country - identify potential synergies with development partners. There is also evidence as to how these strategies can leverage resources and achieve greater results/impact. In practice, synergies have been established, maintained or enhanced. UNDP's partnership policy broadly articulates responsibilities and scope of its different partnership models. Its partnership strategies and designs are based on an assessment of external coherence in relation to national development agendas and the 2030 SDG agenda. One critical area however where synergies have not been fully realised to encourage catalytic use of resources and avoid fragmentation is in UNDP's "integrator" role with other UN entities. Building on the analysis in MI 6.3, UNDP is not maximising its strategies and designs to implement fully synergies with development partners.**

003, 084, 329

As noted in 6.1 possible synergies and the leveraging of resources with partners are outlined in UNDP's Managing Partnership Strategy (2017, updated 2025), which describes partnerships as central and provides the prescriptive content, principles and practices for managing them. These corporate policies guide UNDP partnerships with governments, the

United Nations System, International Financial Institutions (IFIs), the private sector, foundations and civil society organisations (CSOs). The policy document includes a definition of partnerships, partnership principles, assessing partnerships, reviewing risks, defining expectations, finalising partnerships, identifying the right partnership instrument (e.g. MoU, programming instruments, financing instruments, management service agreement), and approving, monitoring and reporting. The policy identifies responsibilities for partners and the scope of the partnership in each one of the instruments (e.g. MoU, programming instruments, financing instruments, management service agreement).

In practice, there are multiple ways in which UNDP has identified possible synergies with development partners and seen the potential for leveraging of resources and achieve its results and have greater impact. These are seen in the delivery of strategies at the global, regional and country level.

GPEDC's latest monitoring exercise found that UNDP does tend to engage a wide range of stakeholders when developing its country strategies. From 2018-2026, UNDP engaged with national governments in all their country strategies but one (Yemen). Overall, UNDP engaged most frequently with domestic CSOs, domestic private sector and national governments.

Stakeholders interviewed pointed to challenges between the 'intent' to build synergies with development partners especially and 'delivery' of synergistic approaches and practices to achieve greater results. The evaluation of the SP 2022-25 found: "A key challenge to achieving greater results was the different degree of willingness of countries to buy into systems-thinking and ensure stakeholder interactions for integrative approaches beyond the design phase. One approach to operationalise integration and systems-thinking was the creation of portfolios, but experiences showed that, while national partners showed interest in the design process, in the absence of strong ownership of the broader systemic vision, stakeholders often reverted to traditional roles during implementation. Cross-disciplinary collaboration remains a challenge both for UNDP and government departments. It has been challenging to build credibility through concrete results, because portfolios rely on existing project resources, and UNDP has yet to identify an alternative funding model."

This same evaluation noted that "Partnerships with potential funders yielded some progress, but results were modest, with UNDP offerings not yet fully resonating with established actors... UNDP has MoUs with some MDBs, but these partnerships often lacked influence at country level and relied heavily on the interest of local leadership. Some country offices reported successful partnerships with MDBs, such as Mongolia, where UNDP climate policy advice supported an Asian Development Bank loan. Other partnerships were more challenging, as UNDP outreach on impact measurement standards faced obstacles, highlighting the difficulty for UNDP to clearly articulate its value." An example of where UNDP has built mature partnerships with other MOs comes from Yemen. It is reported that, since 2016, UNDP and the World Bank's International Development Association (IDA) have built a mature, strategic collaboration that goes beyond crisis response to address structural drivers of food insecurity, livelihoods erosion, and institutional fragility.

UNDP can be seen to have used its enablers as a catalyst for country offices to engage and identify synergies with partners. The evaluation of the SP 2022-25 found overall that "UNDP[s] Strategic Enablers fostered a culture of experimentation and learning within the organisation by promoting systems-thinking, innovation and digitalisation and the leveraging of sustainable finance. These Enablers enhanced country office engagement with partners on emerging approaches and technologies, though efforts to support continuous learning and adaptation were still in the early stages and limited in scale."

The potential of UNDP 'integrator role' is however not yet fully realised. There is clear confusion amongst stakeholders about what this role offers and how it is manifested. This is captured in the evaluation of the SP 2022-25: "The potential of UNDP as a support platform of the UNDS - providing an integrator function in support of countries' efforts to implement the 2030 Agenda - showed potential, but there were challenges in fostering interagency collaboration." This finding is fully supported by evidence from both internal and, especially, external stakeholder interviews (particularly with other UN agencies at the global and country levels).

“UNDP navigated the UNDS reform with resilience, maintaining its relevance, though its integrator function with the UNDS was underutilised. Until 2019, the Resident Coordinator role had been within UNDP, and under the reform this was moved under the Secretary-General, with support from the new DCO. This transition required swift action, including recruiting 127 new Representatives, adapting support structures for United Nations agencies, and implementing financial adjustments. UNDP contributed USD 10.6 million per year (2022-23) from core resources —more than any other agency—plus a 1 percent levy to the Resident Coordinator system. Respondents, including DCO regional directors, praised the collaborative way UNDP handled the transition. Subsequently, the UNDP Strategic Plan 2022-25 framed the reform and integrator function as an opportunity to drive systemic integration to advance the SDGs. It emphasised developing “...integrated approaches that apply combinations of solutions for greater impact... and to deliver integrated development solutions,” and did not explicitly mention UNDP as the support platform of the UNDS providing an integrator function as indicated in the resolution. In this way, the Strategic Plan sought to differentiate integration from the DCO role in coordinating the UNDS, focusing on substantive integration to achieve Agenda 2030. However, many internal and external stakeholders, particularly at regional level, perceived limited clarity on the operationalisation and scope of the UNDP integrator function with UNDS, hindering its full potential for collaboration.”

On the other hand, UNDP has provided evidence of what it sees as a coherent approach to achieving the SDGs with other partners which is central to how UNDP sees the ‘integrator role’. UNDP’s QCPR report states: “UNDP connects the UN system through collaborative networks that accelerate SDG progress. Partnering with FAO, ILO, IOM, UNAIDS, UNESCO, UNFPA, UNICEF, UN Women, and WFP, UNDP builds a global community of practitioners by leveraging insights from the SDG Push and related initiatives to link policy experts across government, academia, and civil society. In 2024, the Integrated Policy Practitioners’ Network (IPPN) grew by 3,600 members from 37 UN entities, and its Resource Library showcased 208 curated resources from over 100 organisations—with 69% addressing multiple SDGs and 78% having a global focus...UNDP also strengthened partnerships to drive shared solutions. Co-led by UNDP, FAO, and UNICEF, the Integrated Policy Knowledge Deployments Global Project empowers UN Country Teams and national stakeholders to lead integrated, country-driven solutions that accelerate SDG progress through the deployment of expert support and integrated policy skills. This initiative brings together experts from 10 UN entities.”

Stakeholders also highlighted UNDP’s efforts to build synergies in public-private partnerships. This continues to be an evolving space for UNDP. Stakeholders pointed to the following issues: over 1,000 Long-Term Agreements leveraged for private-sector engagement, SMEs encouraged via inclusive procurement, private-sector engagement mainstreamed through SDG Finance Hub, creating alliances, although COs still need clearer risk guidance, UNDP is supporting national chambers of commerce to develop impact-investment ecosystems, expanded partnerships with fintech start-ups leading to access to finance, increased engagement with institutional investors on Green Bonds, CSR funding leveraged for local innovation grants, and impact investment pipelines piloted in Asia.

**MI 6.4 Evidence confidence**

**High confidence**

**MI 6.5: Key business practices (planning, design, implementation, monitoring and reporting) co-ordinated with relevant partners**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**2.67**

Element 1: Active engagement in joint exercises/mechanisms (planning, coordination, monitoring, evaluation) to support external coherence

3

Element 2: Participating in joint monitoring and reporting processes with key development partners

2

Element 3: Identifying shared information or efficiency gaps with development partners and developing strategies to address them

3

**MI 6.5 Analysis**

**Evidence documents**

**Element 1: UNDP has a joint programming policy and a new evaluation policy which both promote joint planning, coordination and monitoring & evaluation. In practice this translates into variable practice in terms of joint exercises and mechanisms as evidenced at the country and regional level.**

UNDP has a joint programming policy, the purpose of which is “to ensure that the revenue attributable to joint programming and pass-through arrangements is properly recorded. Policies should be applied so that arrangements are recorded and receivables raised, and the handling of cash and receipts takes place in a consistent, timely and accurate manner.” It covers three fund management options for joint programming: parallel, pooled and pass-through. The latter two have their own policy documents.

Stakeholders identified different ways in which UNDP has actively engaged in (or led) joint initiatives which has enhanced coordination and led to stronger external coherence: (i) shared metrics between partners on joint programmes on climate and digital governance, (ii) expanded joint programming opportunities with both UN Women and UNEP, (iii) institutionalised quarterly supplier forums and partner briefings, (iv) the Crisis Bureau has coordinated cross-bureau working groups on fragile contexts, (v) joint programming with IFIs and national governments (Ukraine, Turkey) demonstrates effective coordination, (vi) partner coordination built into portfolio governance boards, (vii) regular donor roundtables convened by regional bureau, (viii) developing joint workplans aligned to SP outcomes, and (ix) engaging in cross-agency coordination to improve crisis operations. The interview evidence is corroborated by the MOPAN survey where respondents noted: 92% agree (35% strongly, 42% agree, 15% somewhat agree) UNDP engages constructively in joint mechanisms for planning, coordination, and monitoring. 4% disagree with this statement (2% somewhat disagree, 2% disagree), while 5% said they didn’t know or had no opinion. GPEDC’s latest monitoring exercise found that UNDP engaged through government-led dialogues of which 69% were perceived as addressing issues important to them, and the same share were perceived to have led to joint collaboration with other stakeholder groups.

There is a very explicit statement in the new evaluation policy (Aug 2025) for UNDP to ensure that joint programming is being evaluated jointly. This could be an explicit commitment in part driven by the finding from the 2024 independent review of the old evaluation policy that national partners were not being sufficiently engaged in decentralised evaluations. This could be a twofold issue: one related to doing joint evaluations with other UN agency partners (ref: integrator role) and the other related to involving national partners in country (e.g. government actors). The former may be much more a focus of this policy as it links directly to the “integrator role”.

002, 003, 101, 103, 104, 224, 273, 288, 323, 330

The evaluation policy states: “Joint programming should be evaluated jointly: Greater structural coherence across the United Nations system, including the expansion of joint programming and the evolving UNDP system-wide ‘integrator’ role, requires a corresponding effort to ‘evaluate as one’. UNDP continues to play a pivotal role in the efforts of the United Nations system to achieve greater structural coherence through evaluation within the context of its role and engagement within UNEG.”

Integrator role

UNDP engages in joint initiatives with other UN entities partners through its integrator role although evidence from the external stakeholder interviews suggests this is not as systematic as it could be and varies from country to country. These views are supported by the evaluation of the SP 2022-25 which states: “There is some evidence that UNDP applied its integrator function in practice by leveraging collaborative advantages, such as its analytical capabilities and convening power. Notably, UNDP supported the development of the ‘Six Key Transitions’ investment pathways to deliver the SDGs and operationalised the integrator function through a set of digital SDG acceleration tools, methodologies and approaches – the aforementioned ‘SDG Push’. UNDP reported that these tools were used to identify SDG accelerators in 100 countries ahead of the 2023 SDG Summit, although this was not fully validated with partners, and the full toolkit (with dedicated support and training) was made available to the UNDS and incorporated into guidance for the Common Country Analysis and United Nations Sustainable Development Cooperation Framework. Respondents noted the importance of further engagement with technical agencies and enhanced collaboration and coordination with the DCO and Resident Coordinator system. Several comparators indicated that, by refining its integrator function, UNDP could leverage its core strengths and capacity for exploration and innovation, for greater collaborative

advantage of the UNDS.”

Building on analysis in 6.3 and 6.4, evidence from the external stakeholder interviews also suggests there is a ‘gap’ between how UNDP perceives its integrator role and how its partners experience its integrator role. This difference in perceptions and experiences is also supported by the evaluation of the SP 2022-25: “UNDP documented its approach to the integrator function through a global ‘SDG Integration’ programme, though buy-in was limited. Some agencies called attention to the lack of common understanding and clear articulation of the UNDP integrator function, notably the United Nations Sustainable Development Group (UNSDG) System-Wide Evaluation Office and the United Nations Board of Auditors (UNBOA). UNBOA recommended a dedicated strategy to delineate the UNDP functions of integrator and service provider, reduce misunderstandings with agencies, partners and member States, and enable UNDP to build on its strengths and better support the UNDS and the countries it serves. UNDP accepted this recommendation, indicating that the Strategic Plan 2022-2025 provided a framework for integrated development solutions. The ‘SDG Integration programme’ constituted a concrete manifestation of the integrator function, yet its operationalisation was unclear to external partners and some internal respondents, some of whom noted that the discourse around delivering integrated solutions lacked “humility” and a realistic appreciation of UNDP capabilities and the challenges for systems change. Comparator organisations advised UNDP to further leverage the United Nations collaborative advantage by complementing the mandate specialised agencies.”

In the MOPAN survey, in response to a qualitative question on UNDP’s integrator role, there is some evidence that UNDP is seen as serving as a key integrator with its capacity to connect actors and coordinate multi-sectoral development efforts and fostering collaboration between agencies. Several respondents commented that this role could be better communicated. On the other hand, there is a view that UNDP is not making the most of its universal presence to support the wider UNDS, and that UNDP does not also involve bilateral players in its dialogue with government.

**Element 2: There is insufficient guidance and practice as to how and when UNDP participates in joint monitoring and reporting with key development partners.**

UNDP’s POPP guidance does not sufficiently cover the issue of joint monitoring and reporting. In particular, there is no specific reference to joint monitoring in UNDP’s PPM Monitor Policy guidance note on tracking performance, analysing evidence, reporting performance, resources for monitoring, monitoring of evaluation plan implementation.

The UNDP QCPR (2024) states: “Guided by the 2022-25 Strategic Plan and its commitment to the 2020 QCPR, UNDP continues to champion system-wide approaches and advance integrated solutions—leveraging its capacities to support a whole-of-system response in addressing multidimensional development challenges and accelerating the Sustainable Development Goals (SDGs). The growing complexity of the development landscape further underscores the importance of partnerships, and in 2024, UNDP continued to scale up collaborations across the UNDS, leading to enhanced joint initiatives such as the Integrated National Financing Frameworks (INFFs) and the Climate Promise. UNDP continues to support joint monitoring and reporting, working with UN Women, UNICEF, and UNFPA to harmonise QCPR indicators, with 11 indicators fully integrated into respective IRRFs. Regular coordination ensures consistency in reporting across agencies.”

**Element 3: There is sufficient evidence of UNDP identifying shared information and efficiency gaps with development partners, although its less evident as to whether strategies are being developed to address them.**

There is sufficient evidence from the sample of ICPEs and country-focused interviews of UNDP sharing analysis, including risk awareness, with other UN agencies. This has been seen particularly in relation to sharing context and risk analysis. The MTR for example states: “In 2023, as crises intensified, UNDP provided crisis risk dashboards to 50 United Nations country teams. These facilitated situational analysis and early warning systems and informed risk-aware programming. They helped establish a unified regional risk monitoring framework in Asia and the Pacific, in collaboration with DPPA, DCO and OHCHR. Within the United Nations system, UNDP has pioneered AI-driven predictive analytics for crisis and risk anticipation, particularly through the INFORM warning project, in partnership with

OCHA, Inter-Agency Standing Committee members and the European Union.”	
<b>MI 6.5 Evidence confidence</b>	<b>Medium confidence</b>
<b>MI 6.6: Key information (analysis, budgeting, management, results etc.) shared with strategic/implementation partners on an on-going basis</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>3.33</b>
Element 1: Clear corporate statement on transparency of information is aligned to the International Aid Transparency Initiative	4
Element 2: Information is available on analysis, budgeting, management in line with the guidance provided by the International Aid Transparency Initiative	4
Element 3: Responses to partner queries on analysis, budgeting, management and results are of good quality and responded to in a timely fashion	2
<b>MI 6.6 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP has a clear commitment to transparency through its online portal and that country offices publish financial and programme information on an annual basis. UNDP is strongly aligned with the International Aid Transparency Initiative (IATI), UNDP hosts the IATI Secretariat.</b></p> <p>UNDP has a long history of commitment to the transparency of information, both at a corporate and country level. Its corporate statement on transparency can be gleaned from its website (undp.org/Transparency): “A member of the International Aid Transparency Initiative (IATI) since its creation in 2008, UNDP has led outreach efforts with partner countries and UN agencies to champion the new aid transparency standard and make it relevant for national development planning, public financial management, mutual accountability and other processes at country level.” UNDP highlights work related to the IATI on its website, including an online training course on IATI and publication of an Analytical Report: Perception of integrity in Local Self-Government Bodies (2025) which relates to work in Ukraine. UNDP hosts the IATI Secretariat and is responsible for IATI’s policy and technology services.</p> <p><b>Element 2: UNDP provides comprehensive data and information on analysis, budgeting, management in line with the guidance provided by the IATI.</b></p> <p>UNDP has an online portal called Open.undp.org which provides public access to over 10,000 UNDP projects and publishes over USD 5.8 billion in project data. Each country office is obliged to publish financial, procurement and programme information on an annual basis. UNDP was ranked highly by the Aid Transparency index in 2020 being rated 96.6 out of 100. Information on strategy, analysis, budgeting, management and programme results is shared with strategic partners (i.e. donors representing the Executive Board) on a regular basis with annual reports provided. For the implementation partners, the information shared appears to be related more to specific projects and programmes in which they engaged although do there isn’t sufficient evidence to support this claim.</p> <p>Stakeholders interviewed pointed to a number of ways in which UNDP demonstrates transparency and provides access to data for partners including, for example, the use of Quantum dashboards enable donor access to expenditure data, country AccLabs documenting and publishing “what works” briefs, monthly results digests circulated across partners, country level portals publicly displaying project results, and open-data policy piloted for portfolio indicators.</p> <p><b>Element 3: There appears to be variable responses to partner queries on analysis, budgeting, management, there is a lack of evidence to assess whether results are of good quality and responded to in a timely fashion.</b></p> <p>Evidence from stakeholder interviews confirms that UNDP is highly transparent with its partners at a corporate level. UNDP provides clear data and information to its donor partners on the Executive Board. Transparency of information is however less consistent at the country level according to several stakeholders interviewed who expressed</p>	<p>Taken from undp.org/transparency</p>

<p>frustrations in some countries where more detailed information was required (such as annual workplans for specific projects).</p> <p>Findings from GPEDC's latest monitoring exercise show that 70% of partner countries indicated receiving forward spending plans for Y+1, 55% for Y+2 and 42%% for Y+3. However, the timeliness of disbursements went down to 61% from the 81% of the last exercise.</p> <p>In the MOPAN survey, however, respondents were largely positive about UNDP's role in working with partners on analysis, planning and implementation: 78% agree (21% strongly, 38% agree, 19% somewhat agree) UNDP facilitates integrated analyses, planning, and implementation among UN entities at the country level. 6% disagree with this statement (5% somewhat disagree, 1% disagree), while 15% said they didn't know or had no opinion.</p>	
<b>MI 6.6 Evidence confidence</b>	<b>Medium confidence</b>

<b>MI 6.7: Clear standards and procedures for accountability to beneficiaries implemented</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Highly satisfactory</b>
<b>Overall MI score</b>	<b>3.6</b>
Element 1: Explicit statement available on standards and procedures for accountability to beneficiary populations i.e. Accountability to Affected Populations	4
Element 2: Staff guidance is available on the implementation of the procedures for accountability to beneficiaries	4
Element 3: Training has been conducted on the implementation of procedures for accountability to beneficiaries	4
Element 4: Programming tools explicitly contain the requirement to implement procedures for accountability to beneficiaries	3
Element 5: Approval mechanisms explicitly include the requirement to assess the extent to which procedures for accountability to beneficiaries will be addressed in the intervention	3
<b>MI 6.7 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP is committed to accountability to beneficiary populations through its Accountability Systems Policy, Social and Environmental Standards and Stakeholder Response Mechanism.</b></p> <p>UNDP's commitment to its accountability to beneficiary populations is stated in its Accountability Systems Policy (which was established in 2008) and its Social and Environmental Standards (SES). These two documents outline the policy, standards and mechanisms for ensuring UNDP is accountable to beneficiary communities who are targeted by UNDP programmes and projects. Key standards and processes include the importance of disclosure of information, the need to support participation of beneficiaries in project design and delivery, and providing access to grievance and complaint mechanisms. Stakeholders interviewed indicated that community consultations are held quarterly in projects with the results, including the use of beneficiary scorecards in some cases (e.g. governance projects), being logged on Quantum.</p> <p>The grievance and complaints mechanisms are processed through the Stakeholder Response Mechanism (SRM) which "ensures individuals, peoples, and communities affected by projects have access to appropriate grievance resolution procedures for hearing and addressing project-related complaints and disputes... UNDP's Stakeholder Response Mechanism is intended to supplement proactive stakeholder engagement by UNDP and its Implementing Partners throughout the project cycle. Effective stakeholder engagement creates opportunities to resolve issues that would otherwise lead to conflict." In addition to the SRM, there is a Social and Environmental Compliance Unit (SECU).</p> <p><b>Element 2: Staff guidance is available on the implementation of the procedures for accountability to beneficiaries.</b></p> <p>Operational standards and procedural guidance are contained within UNDP's Programme and Operations Policies and Procedures (POPP). The POPP is the key tool for UNDP staff</p>	320, 332

at the regional and country level. They describe specific requirements and procedures for promoting accountability through encouraging community engagement and participation in projects (one stakeholder pointed to the participation frameworks which defined feedback loops) and ensuring effective feedback and grievance mechanisms such as the SRM. The SES and SRM provide guidance on how to use the standards and mechanisms respectively.

Stakeholder interviews indicated that the SRM and SECU are actively used by UNDP staff. They offer project-level grievance channels and data is recorded on dashboards on the SRM database. Several stakeholders indicated that response rates are improving (i.e. most completed within 45 days) implying that staff and beneficiaries are aware of the SRM and it is actively used. Several stakeholders highlighted that the public disclosure of grievance summaries has been trialled and is now being rolled out. Stakeholders also pointed out that wider beneficiary feedback mechanisms are integrated into projects and programmes through making use of community scorecards in resilience programmes.

**Element 3: All UNDP staff are required to conduct training on accountability to beneficiaries.**

All UNDP staff are required to complete core training courses on a number of issues related to accountability to beneficiaries. These include courses related to the SES and PSEA as well as UNDP’s Code of Ethics and Human Rights and Gender Equality. Accountability is also seen as a core competency for UNDP staff working on programmes and projects.

**Element 4: UNDP has specific programming tools which require and guide staff on implementing beneficiary accountability measures. In practice however there are different experiences in how accountability procedures are implemented.**

These tools are referred to in element 2 above. Evidence from the ICPEs on sample countries however show differences in how accountability procedures are implemented. For example, the ICPE on Paraguay highlights a lack of citizen consultation on design of construction projects associated with facilitating access to justice. The ICPE found that “There was no citizen consultation on the design of construction projects, but the infrastructures built have significantly improved the surrounding environment, with green areas, leisure and sports facilities, and they have boosted local commerce and urban development.” In Liberia, the ICPE found that while UNDP maintained a supply-driven focus on justice, emphasising institutional/operational support, this was to the detriment of advancing a more comprehensive ‘sector-wide’ approach that included accountability and citizen oversight as originally planned.

**Element 5: Approval mechanisms explicitly include the requirement to assess the extent to which procedures for accountability to beneficiaries will be addressed in the intervention.**

UNDP project approval mechanisms require an assessment of accountability to beneficiaries through the application of the Social and Environmental Standards (SES). Accountability is one of the core programming principles of the SES. All projects are screened against the SES during both the appraisal and approval stages. The project approval ‘form’ also requires evidence of beneficiary engagement which adheres to UNDP’s principle of Leaving No One Behind. Implementation of procedures for accountability to beneficiaries however is not always evident in the country sample ICPEs.

**MI 6.7 Evidence confidence**

**High confidence**

**MI 6.8: Participation with national and other partners in mutual assessments of progress in implementing agreed commitments**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**2.67**

Element 1: Participation in joint performance reviews of interventions e.g. joint assessments

2

Element 2: Participation in multi-stakeholder dialogue around joint sectoral or normative commitments

3

Element 3: Use of surveys or other methods to understand how partners are experiencing working together on implementing mutually agreed commitments.

3

MI 6.8 Analysis	Evidence documents
<p><b>Element 1: Participation in joint performance reviews of interventions appears limited particularly for national partners. The independent review of UNDP's evaluation policy points to limited stakeholder engagement in decentralised evaluation.</b></p> <p>There appears to be limited participation of national partners participating in joint performance reviews of interventions. This could be in part as they are largely the recipients of the interventions so they may have a conflict of interest in participating in the design and management of a performance review although they will participate in terms of being key informants.</p> <p>The new Evaluation Policy recognises the weaknesses in national ownership. The policy states: "To foster credibility, evaluations at UNDP should be planned and conducted in a manner that promotes national ownership and increases the participation of national counterparts, including beneficiaries, through inclusive and participatory approaches, and in accordance with the principles of aid effectiveness – particularly national ownership and mutual accountability. This may involve, where appropriate, partnering with national evaluation organisations and supporting country-led evaluations. Capacity-building initiatives include guidance, training, and the enhanced use of best practices and lessons learned."</p> <p>It continues with a recognition of the value of national ownership: "UNDP recognises the importance of valuing different forms of knowledge and different voices in its work. Evaluations at UNDP should be planned and conducted in a manner that promotes national and local ownership and increases the participation of national counterparts, through inclusive and participatory approaches. This may involve, where appropriate, partnering with national evaluation organisations and supporting country-led evaluations. UNDP evaluations should foster a culture of inclusivity, dignity and collaboration, where all stakeholders are respected, valued and empowered, recognising their contributions and perspectives in all evaluations."</p> <p>The commitment to a strengthened national evaluation capacity is also aligned with an existing General Assembly resolution on the same topic: "Support to national evaluation capacity is embraced as a programmatic priority in its own right, in line with General Assembly resolutions A/RES/69/237 and A/RES/77/283. When appropriately tailored to national circumstances and priorities, evaluation can help hold institutions accountable to their citizens and accelerate progress towards national Sustainable Development Goal priorities, drawing on contributions from Indigenous Peoples, civil society, the private sector and other stakeholders, including national parliamentarians."</p> <p>But there remains a potential capacity and implementation gap at the national level. The old evaluation policy contained several statements of intent relating to the building of national evaluation capacity, particularly through strong engagement with national stakeholders during evaluations. This has important implications in that "participation with national and other partners in mutual assessments of progress in implementing agreed commitments". There continued to be an implementation gap as the recent review of the evaluation policy reported that "stakeholder engagement in decentralised evaluations remains limited, particularly regarding the involvement of national governments and local partners". The new evaluation policy (2025) outlines a commitment to National evaluation capacity and also inclusion/ engagement in all evaluation processes.</p> <p>UNDP is also part-host and implementer of the Global Partnership for Effective Development Cooperation (GPEDC), through which it reports and gathers feedback from governments, partners and stakeholders on how development cooperation is experienced in practice, including the quality of collaboration and progress on shared effectiveness commitments. Through participation in GPEDC-led mutual assessments at country level, UNDP uses these insights to understand partner perspectives and track implementation.</p> <p><b>Element 2: UNDP promotes participation in multi-stakeholder dialogue around joint sectoral or normative commitments at the global, regional and country level.</b></p>	<p>273, 305</p>

UNDP promotes, leads and engages in multi-stakeholder platforms and dialogue on key development issues. It uses multistakeholder platforms to address the development challenges which it is concerned with, bringing together a diverse range of partners including governments, other UN entities, civil society and the private sector. The types of multi-stakeholder dialogue undertaken during this period have been numerous, including platforms on achieving the SDGs and the Green Commodities Programme. The latter is led by UNDP as a way to support developing countries to share and align their visions for the future of their own commodity sectors.

**Element 3: UNDP makes extensive use of surveys to understand how partners are experiencing UNDP, although not specifically on how partners are working together on implementing mutually agreed commitments.**

UNDP extensively uses surveys to inform its work. One of the key surveys highlighted is its biennial UNDP Partnership Survey which seeks feedback from a diverse range of partners on its own performance, effectiveness and areas for improvement. This covers how partners experience working with UNDP including implementation of agreed plans and programming. In addition to the Partnership Survey, UNDP uses other surveys to understand specific aspects of its partnerships and programming, including programme-specific surveys, context-specific assessments and digital readiness assessments. As mentioned, UNDP is also host and implementer of GPEDC, which includes indicators on quality of engagement and perception of engagement leading to joint collaboration with other stakeholder groups.

**MI 6.8 Evidence confidence**

**Medium confidence**

**MI 6.9: Use of knowledge base to support policy dialogue and/or advocacy**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3**

Element 1: Statement in corporate documentation explicitly recognises the organisation's role in knowledge production

3

Element 2: Knowledge products produced and utilised by partners to inform action

3

Element 3: Knowledge products generated and applied to inform advocacy, where relevant, at country, regional, or global level

3

Element 4: Knowledge products generated are timely/perceived as timely by partners

3

Element 5: Knowledge products are perceived as high quality by partners

3

Element 6: Knowledge products are produced in a format that supports their utility to partners

3

**MI 6.9 Analysis**

**Evidence documents**

**Element 1: UNDP's corporate statement explicitly recognises its role in knowledge production**

UNDP has a corporate statement on Knowledge Product Production and Quality Assurance Programming Standards (dated 2019). This depicts the procedures and roles in a diagram, and describes the policy statement, application, definitions, quality standards, quality assurance and key roles and delegation of authority. It also includes links to several support tools including online quality assurance process, tracking and monitoring performance and impact, a communications toolkit and knowledge product production guidelines. UNDP tracks its own role and use of knowledge products to support its thought leadership through a result area in the annual report card: Knowledge generated, connected, and shared to strengthen policies and programmes leveraging UNDP's thought leadership - and indicators including data futures platform, crisis risk dashboards, human development data centre, development futures series.

041, 090, 147, 329

**Elements 2 & 3: UNDP's knowledge products are valued and utilised by partners, they are used inconsistently to inform action and advocacy at county, regional and global level.**

The most high-profile UNDP knowledge product is the Human Development Report (HDR).

Interviews with external stakeholders demonstrated how highly the HDR is valued as a good quality knowledge product. It is less evident however how the HDR is used to inform action.

There is clear intent for knowledge products to be utilisation-focused. For example, the Regional Programme for Africa document states: “The Regional Programme’s knowledge products demonstrate how the priorities of the Regional Bureau for Africa result in impacts on the ground. We aim to make research findings accessible, relevant and accurate to create links between needs and solutions in the lives of the most vulnerable and marginalised groups across the continent. These publications are tailored, context-specific and produced to fulfil client needs and knowledge gaps among development practitioners, policymakers, decision-makers and academia. We also use these products to contribute to thought leadership in development and to communicate to a global audience the different issues and trends emerging from the region.” The document provides examples from eight knowledge products including the partners involved.

UNDP’s knowledge products are largely seen as useful according to the survey. In the MOPAN survey, respondents noted: 93% agree (33% strongly, 44% agree, 16% somewhat agree) UNDP’s knowledge products are useful for my work. 3% disagree with this statement, while 4% said they didn’t know or had no opinion.

The extent to which knowledge products are then used to inform action is difficult to measure. The ICPE on Paraguay for example shows limited uptake and use of knowledge products: “Support provided to both Government and Parliament has been consistent and relevant, but limited in scope compared to the planned CPD. UNDP assisted in the development of multiple knowledge products that provided valuable information for the country, such as the Sustainable Development Report for Paraguay 2021 or the Potential Sources of Financing for SDG Investments study. However, it is not evident that these knowledge products have influenced institutional decision-making regarding public policy or institutional policy decisions (e.g., moving forward legislative or financing proposals, government planning, or decisions on decentralisation or service coverage), or that they have been used in a results-based management approach, as proposed by UNDP in the CPD”.

On the other hand, evidence from the two countries in the RBAS region show a different picture. On Somalia, in 2024, with UNDP support, Somalia launched its first National Multidimensional Poverty Index (MPI), presented by the Deputy Prime Minister at the UNGA. The MPI provides the country’s first comprehensive non-monetary poverty measure. Also in 2024, Somalia rejoined the global Human Development Report for the first time in nearly three decades—an important milestone reflecting progress in national data systems and development planning. From 2022 to 2025, UNDP supported the Somalia National Bureau of Statistics (SNBS) in strengthening SDG data collection, analysis, coordination, and reporting. This collaboration enabled Somalia to develop and operationalise the Goal Tracker 3.0 platform—a central digital system for tracking progress on the 2030 Agenda and Somalia’s agenda 2063. In Yemen, during the last three years, UNDP Yemen continued to contribute to thought leadership through the publication of several knowledge products, such as DRR for communities (Disaster Risk Reduction for Communities, Livelihoods and the Economy in Yemen: Preparations for Sustainable Development).

#### **Element 4: Knowledge products generated are timely/perceived as timely by partners**

In the MOPAN survey, respondents noted: 88% agree (19% strongly, 49% agree, 20% somewhat agree) UNDP’s knowledge products are timely. 5% disagree with this statement (4% somewhat disagree, 1% disagree), while 8% said they didn’t know or had no opinion.

Note that the evidence comes solely from the MOPAN survey so the evidence is considered as perceptual although the survey respondents can be considered as users of knowledge products.

#### **Element 5: Knowledge products are perceived as high quality by partners**

In the MOPAN survey, respondents noted: 87% agree (26% strongly, 46% agree, 15% somewhat agree) UNDP’s provides high-quality inputs to policy dialogue. 7% disagree with this statement (3% somewhat disagree, 4% disagree), while 7% said they didn’t know or

<p>had no opinion.</p> <p>Note that the evidence comes solely from the MOPAN survey so the evidence is considered as perceptual although the survey respondents can be considered as users of knowledge products.</p> <p><b>Element 6: Knowledge products are produced in a format that supports their utility to partners</b></p> <p>In the MOPAN survey, respondents noted: 89% agree (16% strongly, 51% agree, 22% somewhat agree) UNDP's knowledge products are easy to use. 4% disagree with this statement (3% somewhat disagree, 1% disagree), while 7% said they didn't know or had no opinion.</p> <p>Note that the evidence comes solely from the MOPAN survey so the evidence is considered as perceptual although the survey respondents can be considered as users of knowledge products.</p>	
<b>MI 6.9 Evidence confidence</b>	<b>Medium confidence</b>

<b>MI 6.10 The organisation works effectively across the humanitarian development peace nexus</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.75</b>
Element 1: The organisation has a strategy and/or procedure for nexus approaches [UN Adherents] and delivering on the DAC Recommendation on the HDP Nexus, including a common understanding of what the nexus means for the organisation and how staff should engage in HDP nexus processes	3
Element 2: The organisation proactively engages in joint analysis setting collective outcomes, including sharing its own data and analysis, and aligns its programming accordingly, and supports coordination across the nexus	3
Element 3: The organisation uses political engagement and other tools to prevent doing further harm or further eroding peace, and where its mandate allows, actively works to prevent crises, resolve conflicts and build peace	3
Element 4: Programming focuses on ending need of vulnerable people, prioritises prevention and integrates peace aspects, where this is in line with its mandate	3
Element 5: Programming is conflict-sensitive and risk-informed and sufficiently flexible to evolve with the risk environment - and uses humanitarian, development and/or peace approaches in the right way to ensure a focus on ending need	3
Element 6: National and local capacities are systematically used to set priorities, design and implement programmes	2
Element 7: Monitoring, evaluation, learning and evidence spans the nexus, and promotes learning across agencies working on the nexus	3
Element 8: The organisation contributes to financing strategies for collective outcomes, and develops instruments that span the nexus where relevant	2
<b>MI 6.10 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: UNDP has a procedure for its nexus approach. Evidence presented shows that UNDP is committed to working in the HDP nexus space demonstrating what a nexus approach means for UNDP and staff especially at the country level.</b></p> <p>UNDP's role in the nexus has been strengthened, mainly through the Crisis Bureau and partnership coordination. Documented and interview evidence shows that UNDP has increasingly focused on developing its HDP nexus approach, yet the evaluation of the Strategic Plan 2022-25 found that to some respondents, UNDP's role in the HDP nexus as unclear, with mixed perceptions of its interventions and concerns about mission drift.</p> <p>UNDP, as of 2024, is co-chair of the OECD DAC-UN Dialogue on the HDP Nexus, and an active UN observer in the OECD International Network on Conflict and Fragility (INCAF). This positioning allows it to coordinate across HDP pillars. UNDP's work in crisis has expanded since the last assessment. Its programs cover prevention efforts, anticipatory investments and early warnings, as well as work to move out of fragility through</p>	003, 027, 033, 093, 116, 117, 118, 139, 225, 283, 373, 385, 374, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417

multidimensional risk analyses and system approaches. Its Crisis Offer, Prevention Offer and Peace Building Offer and accompanying GPN provide a framework that articulates UNDP's work in line with its SP and the DAC Recommendation.

UNDP occupied a distinct space in delivering stabilisation programming within the HDP nexus, as confirmed in several of the external stakeholder interviews at the country level who pointed towards UNDP's ability to act as a bridge between the development, peacebuilding and humanitarian sectors. UNDP's offer appears to be strengthened by the role and profile of its Crisis Bureau. UNDP has been expanding its work in early recovery which works as an enabler and bridges its work in crisis recovery, residual in the latest years, with its long-standing programs in development. Since 2005, UNDP has led the Cluster Working Group on Early Recovery (CWGER) of the IASC. However, this line of work is not completely clear to all stakeholders and faces gaps in financing and capacity at the country level.

**Element 2: UNDP actively engages in joint analysis in setting collective outcomes and supports programme coordination around the nexus approach.**

UNDP's role as a coordinator across the nexus is strong, including as co-chair of the Global Focal Point of Law (GFP), the IASC Task Force 4 on Humanitarian Development Collaboration its Linkages to Peace, to its work at country level.

UNDP actively engages in joint analysis to set collective outcomes and support coordination on the HDP nexus. This can include sharing its own data and analysis, its experience and capacities, align its own programming with others, and support coordination with other actors involved in the nexus approach. UNDP supports UN Country Teams to conduct joint analysis, planning and programming (e.g. in Somalia), share data and analysis to support for example the UN's Common Country Analysis (e.g. in the DRC), collaborate with other UN entities on joint research and analysis (e.g. through the Crisis Bureau) and deploy experts and specialised staff through its surge capacity (e.g. in Somalia). Several stakeholders also highlighted improved collaboration with other UN entities, including UNICEF and WFP, in deepening engagement and collaboration around the HDP nexus.

UNDP is co-chair of the IASC Task Force 4 on Humanitarian Development Collaboration and its Linkages to Peace with Oxfam and has worked on financing for the nexus. At country level, opportunities are highlighted in terms of collaboration on humanitarian data collection and analysis, which has primarily been coordinated through the Assessment and Analysis Working Group (AAWG), led by OCHA. Work in crisis affected context for early recovery and stabilisation (Ethiopia), and in sequencing stabilisation, development and peacebuilding efforts around displacement solutions (Iraq) has been critical but been hindered without stable durable funding.

Through its role as co-chair of the GFP, UNDP supports collaboration across the nexus and seeks to strengthen the provision of rule of law assistance in conflicts, to prevent, address and protect human rights to restore justice and security for conflict-affected people. Its missions focus on peace operation settings, transitions settings and prevention/sustaining peace settings.

**Element 3: The organisation uses political engagement and other tools to prevent doing further harm or further eroding peace, and where its mandate allows, actively works to prevent crises, resolve conflicts and build peace.**

UNDP has developed processes and tools to do no harm and supports other UN mandates and entities to prevent crises, resolve conflicts and build peace. Its programming is focused on addressing the needs of vulnerable people through the LNOB principle and, as above, supports wider UN-mandated conflict prevention and peace building efforts. UNDP has expanded its work on prevention through toolkits and data hubs. Its Prevention Offer aims to stabilise and protect development gains, mitigate risk or relapse and build institutional resilience to sustain peaceful development pathways. In cases where tension appeared between humanitarian action and nexus approaches (e.g. Mali), evaluative evidence found that conducting conflict sensitivity analyses and considering conflict dynamics during programme planning and implementation through developed tools was effective to prevent further harm or erode peace, though not as effective as 'little p' actions. Its Tension Monitor System, is a good example of how UNDP incorporates tools into its programmes to actively

prevent crisis, along with its joint high-level and government coordination (e.g. Lebanon, Myanmar, Afghanistan). UNDP has also expanded its work on crisis through its Bureau with initiatives such as SURGE country support, the GPN ExpRes, and conducted organisation-wide capacity mapping.

Additionally, UNDP's role in the Peace architecture of the UN and the nexus has evolved from operational and administrative as the Multi-Partner Trust Fund Office of the Peacebuilding Fund to a strategic partner involved in prevention, transitions and system-wide coherence since the last assessment, following revisions of the Fund's TOR. UNDP is also the Agency implementing the majority of PBF projects and collaborates effectively with the Peacebuilding Support Office (PSO). UNDP supports the PBF and the Peacebuilding Commission (PBC) at country level, through the implementation of projects such as the UN Transitions Project (with DCO, DPO and DPPA), and the global network of peace and development advisers through its Department of Political and Peacebuilding Affairs, which supports national stakeholders on conflict prevention and sustaining peace. This growing mandate, which has been expanding since the 2016 Resolution, holds opportunities to bridge gaps between crisis response and development, but can be constrained by persistent funding gaps and rising demands. Overall, UNDP occupies a pivotal position in both coordination and implementation of Peacebuilding initiatives, but is stretched between coordination complexity and limited resources. UNDP is uniquely positioned when it comes to the New Agenda for Peace's work on prevention, the PBF reform and the introduction of assessed funding and there are significant opportunities for growth and consolidation.

**Element 4: Programming focuses on ending need of vulnerable people, prioritises prevention and integrates peace aspects, where this is in line with its mandate**

UNDP targets vulnerable and marginalised groups at scale. UNDP's work links immediate crisis entry points (e.g., livelihoods) to risk reduction, resilience and stronger institutions, with prevention and peace-relevant approaches evidenced through social cohesion/conflict prevention, early warning, and partnerships. Its focus on ending need through livelihoods, services, and durable solutions (Yemen, Mozambique, Iraq), prioritises prevention through resilience, risk analysis, and climate adaptation (Pakistan, Colombia) and integrates peace through governance, social cohesion, and conflict-sensitive programming (South Sudan, Afghanistan, Iraq). UNDP has also expanded its work on forced displacement along with IOM and through the PBF, where uneven capacity across country offices, resource allocation and uneven prioritisation has made application inconsistent. When it comes to prevention, UNDP has developed products such as the Prevention of Violent Extremism toolkit, for resilience-building, in line with the DAC recommendation.

However, its approach to LNOB does not always target Reaching the Furthest Behind First (RFBF), from its Strategic Plan to the Formative Evaluation, which found that the focus on RFBF was limited and dependent on preexisting engagement for positive results. LNOB work also lost momentum and suffered from insufficient guidance under the latest SP, with responsibilities being diluted or unclear. This leads to a lack of accountability and leadership on UNDP's work on ending need of vulnerable people and a lack of prioritising those furthest behind.

**Element 5: UNDP has strengthened its approach to conflict-sensitivity through aligning its crisis response with long-term development work, it also takes a risk-informed development approach which can be considered to be conflict-sensitive and flexible to evolve with the risk environment.**

UNDP has strengthened its approach to conflict-sensitivity through aligning its crisis response with long-term development work. UNDP's use of sequential stabilisation and transition approaches aims to make its programming conflict-sensitive, risk-informed and adaptive. UNDP has strengthened its approach to conflict-sensitivity and crises, as stated in the Evaluation of its SP 2022-25 and supported by interviews with stakeholders at the corporate level and at the country level, particularly in the case of Somalia and the Democratic Republic of Congo. The context analysis UNDP provides in its CPDs shows attention to conflict-sensitive approaches in such environments.

UNDP has a risk-informed development approach through its Strategy Tool for Integrating Disaster Risk Reduction and Climate Change Adaptation into Development (2020) and is developing a Risk Anticipation Hub to inform fast and effective decision-making on

anticipatory and preventive actions and programming to address crisis risks. This approach makes programming conflict-sensitive and risk-informed, while keeping it flexible, but might pose complications to overarching coordination due to diverse countries contexts. Its SOP for Crisis Response and Recovery, updated and set to be revised in 2026, formalises the internal operating model that enables UNDP to respond quickly while maintaining an early recovery and longer-term development trajectory. The SOP provides a robust framework so critical decisions and actions can be taken quickly in crises and ensures a fast process for country offices to request and receive corporate assistance to respond and initiate early recovery.

**Element 6: National and local capacities are systematically used to set priorities, design and implement programmes.**

Key factors for UNDP to foster localisation have been the engagement of traditional and customary institutions, which has allowed it to leverage its on-the-ground presence, as well as develop bottom-up approaches. The Partner Capacity Assessment Tool (PCAT) is a mandatory tool that is used in UNDP programming including in relation to work on the nexus approach. This tool helps UNDP staff to determine which capacity assessments needs to be completed for a project or portfolio. There is not however sufficient evidence to demonstrate how national and local capacities are systematically used to set priorities, design and implement programmes in the nexus space. Evaluative evidence highlights the need to expand work with local actors, civil society organisations (CSOs) and the private sector, meaning there's an opportunity to increase tailoring and the involvement of national and local capacities.

**Element 7: UNDP appears to be giving more attention to generating evidence and learning on the nexus which includes promoting learning across agencies working on the nexus.**

UNDP appears to be giving more attention to generating evidence and learning on the nexus which includes promoting learning across agencies. The Nexus Academy developed with the OECD, facilitates joint learning and knowledge exchange to accelerate nexus approaches and promote complementary humanitarian, development and peace actions that tackle the root causes of crises and end need. It is an initiative of the DAC-UN Dialogue, delivered as a common good by UNDP SURGE Academy. It is not the only knowledge and training product UNDP has developed, the Crisis Academy is another initiative UNDP has developed for its staff and accessible as well across the UN. UNDP's IEO has produced a synthesis (2024) of lessons learned from 65 past evaluations including UNDP evaluations and other evaluative studies covering seven aspects of its HDP approach for dissemination. However, given the scope, reach and breath of UNDP's work, its role as a knowledge broker has much room for growth and further opportunities could be explored beyond internal training and beyond the UN system.

**Element 8: The organisation contributes to financing strategies for collective outcomes, and develops instruments that span the nexus where relevant.**

Funding is one of the central constrains on UNDPs work in the HDP nexus, both in terms of funding gaps and siloing between humanitarian and development initiatives. Country evaluations highlight flexibility as a central enabler, and some cases (Yemen) underscore the opportunities that lie in IFI and government involvement in strategies, programming, and budgeting. Interventions remain fragmented between HDP pillars despite emerging promise from programmes such as the Funding Facility for Stabilisation (FFS) or the Durable Solutions agenda and Coordination group (Iraq). UNDP's work through the PBF as Multi-Partner Trust Fund Office constitutes a system-wide asset and the United Nations centre of expertise on pooled financing mechanisms. It provides fund design, administration and other professional services to partners.

**MI 6.10 Evidence confidence**

**Medium  
confidence**

## Performance management

*Systems geared to managing and accounting for development and humanitarian results and the use of performance information, including evaluation and lesson-learning*

KPI 7: Strong and transparent results focus, explicitly geared towards function	KPI score
Unsatisfactory	2.47
MI 7.1: Leadership ensures application of an organisation-wide RBM approach	Score
Overall MI rating:	Unsatisfactory
Overall MI score	2.33
Element 1: Corporate commitment to a result culture is made clear in strategic planning documents	3
Element 2: Clear requirements/incentives in place for the use of an RBM approach in planning and programming	2
Element 3: Guidance for setting results targets and developing indicators is clear and accessible to all staff	3
Element 4: Tools and methods for measuring and managing results are available	2
Element 5: Adequate resources are allocated to the RBM system	2
Element 6: All relevant staff are trained in RBM approaches and method	2
MI 7.1 Analysis	Evidence documents
<p><b>Element 1: Corporate commitment to a result culture is made clear in strategic planning documents</b></p> <p><b>UNDP’s corporate documentation reflects a clear commitment to result culture, but there are clear and widely-acknowledged gaps between intent and implementation.</b></p> <p>UNDP’s strategic planning documents reflect a clear corporate commitment to a culture of results. The 2022-25 Strategic Plan articulates a corporate commitment to investing in (among other areas) ‘impact measurement’ and ‘knowledge’. While neither commitment is described in a high level of detail, they signal a clear corporate intent to improve the organisation’s collection and use of results and other data:</p> <ul style="list-style-type: none"> <li>- <b>Impact measurement:</b> the plan highlights the outstanding need to adopt an approach to results-based management that is compatible with “new ways of working and the outcomes of a portfolio approach”. The operational implications of this commitment are described in broad terms as involving the development of new systems of monitoring, evaluation and results measurement... [which] value learning as results, and can track transformative change and its enablers, like changing social norms, over longer timespans” (p. 15). As discussed in the analysis below, UNDP has since developed a new RBM strategy and a set of tools and guidelines that seek to support the realisation of this vision. That said, interviews with UNDP staff revealed uncertainties about the extent to which the organisation’s approach to RBM is indeed compatible with the portfolio-based approach to programming.</li> <li>- <b>Knowledge:</b> the plan also commits UNDP to “collect, manage, analyse, and deploy data and knowledge more purposefully to strengthen thought leadership and country programming, contributing as well to UN INFO, the common United Nations platform that tracks contributions to the Sustainable Development Goals. As discussed in the analysis below, several initiatives are in this area are underway, and several tools have been developed to facilitate UNDP’s curation and use of knowledge.</li> </ul> <p>UNDP’s strategic plan is accompanied an Integrated Results and Framework (IRRF), which summarises the development and organisational results that the organisation and its partners aim to achieve. The IRRF supports the monitoring of progress towards UNDP’s strategic objectives using a set of impact, outcome, and output statements and indicators. Further detail relating to the IRRF is provided in the analysis for MI 7.2 below. The IRRF serves as a further reflection of UNDP’s clear corporate commitment to a result culture in strategic planning documents.</p>	001, 017, 092, 096, 208, 210, 309, 106, 218, 329, 330, 367, 368, 369, 370, 371, 374, 375

In 2025, UNDP released a new RBM Strategy which firmly defines RBM and establishes it as a management philosophy for supporting strategic planning, strategic management, and performance analysis. The strategy sets out three focus areas,

1. Providing guidance on the RBM approach of UNDP on a digital platform for collaboration known as the RBM Hub
2. Updating and integrating the Project and Portfolio Management Policies with the RBM approach as required
3. Providing practice building through a dedicated RBM Hub

A theory of change illustrates how these three focus areas are anticipated to contribute to UNDP becoming an agile, anticipatory organisation which measures and achieves impactful results.

UNDP's new RBM strategy clearly re-emphasises the organisation's corporate commitment to a results culture. At the same time, however, it explicitly acknowledges the critical weaknesses that were associated with UNDP's approach to RBM during the time period covered by this MOPAN assessment. Indeed, the new Strategy's vision itself incorporates a transparent acknowledgement of these challenges:

*"UNDP will evolve from a fragmented, output delivery organisation to a holistic, results-driven approach that fosters transformational change and measurable long-term impact."* [emphasis added]

This vision unambiguously suggests that during the period covered by this MOPAN assessment, UNDP has struggled to implement various dimensions of its corporate commitment to RBM. While the RBM strategy represents a clear effort to address these challenges, the recent evaluation of UNDP's Strategic Plan raised a number of concerns, including its "emphasis on 'impactful stories and narratives', and reliance on anecdotal evidence and perception-based indicators", which risk "compromising the objectivity critical for credible monitoring and evaluation". The evaluation also questions the feasibility of the new strategy, describing it as "detached from the human resource realities of UNDP country offices, where in most cases only part of one role was dedicated to monitoring and the management of its evaluations".

## **Element 2: Clear requirements/incentives in place for the use of an RBM approach in planning and programming**

**Programming policies and procedures, including quality appraisal and approval processes, clearly require the use of an RBM approach for planning and programming. The evidence points to some inconsistencies in the quality of RBM as applied across programmes and policies, and there is an acknowledged need for an update to UNDP's approach to measuring and managing results in order to ensure that it is compatible with the ambitions of the new portfolio approach to programming.**

UNDP's Programme and Operations Policies and Procedures (POPP) set out clear requirements for the use of RBM in planning and programming. As described in the new RBM strategy, policies serve to mandate the affairs of UNDP, and must be complied with, while procedures provide the processes necessary to implement policies.

UNDP's POPP include a set of policies and procedures for programme and project management. These articulate clear requirements for the use of an RBM approach in planning and programming. For instance, the policy on programme and project formulation clearly requires Country Programme documents to include results and resources frameworks that set out contributions to Cooperation Frameworks, and that they be based on theories of change that define the pathways required to achieve desired results. The policy governing programme appraisal and approval requires scrutiny of these RBM components at different stages of design by various bodies at multiple levels, from Resident Representatives or other staff for projects, to regional bureaux, the BPPS Effectiveness group, the Integrated Programme Assessment Committee, and the Executive Board for programmes. A dedicated policy on programme monitoring standards sets out clear requirements for tracking performance, reporting performance and lessons, allocating resources for monitoring, and evaluation plan implementation.

In 2023, an internal audit was conducted of project monitoring and oversight practices in

UNDP. This reviewed 106 projects across 59 country offices to assess compliance with the criteria for monitoring of programmes and projects articulated by UNDP's POPP. This audit highlighted a total of eight issues distributed across different regions relating to Country Offices' monitoring of project results:

1. Poorly designed results frameworks that did not support effective monitoring (RBA, RBAS)
2. Weak risk management and monitoring, including quality assurance of data (RBA, RBEC, RBLAC)
3. Weak project results monitoring and oversight (RBA, RBAS, RBEX)
4. Inadequate monitoring of project results by project boards or project steering Committees
5. Inadequate capacities for monitoring, risk management and reporting (RBC, RBLAC)

The findings of this audit report indicate that while UNDP does have clear requirements/incentives in place for the use of an RBM approach in planning and programming, implementation of these requirements was inconsistent during some of the period covered by this MOPAN assessment. As noted in UNDP's revised RBM strategy, the recent evaluation of UNDP's Strategic Plan, as well as several country programme evaluations conducted by the IEO, have highlighted the need to improve capacity and management systems for M&E.

UNDP's IRRF includes indicators that track the quality of theories of change and results and resources frameworks across programmes, measured using a three-point scale (3- Highly satisfactory, 2- Satisfactory, 1- Needs improvement). As discussed in more detail in the analysis for MI 7.4, results point to an increasing average quality of both theories of change and results and resources frameworks for programmes between 2021 and 2024, though both values remain slightly below target.

During interviews for this assessment, some stakeholders expressed the view that UNDP's approach to results monitoring may need to be updated to ensure alignment with the organisation's portfolio approach – a relatively new instrument, which features prominently in the 2026-29 Strategic Plan. Portfolios are defined as “a dynamic set of interconnected interventions designed and dynamically managed to generate a continuous supply of new options over time”, with a view to supporting the delivery of “strategic development impact in the face of complex, system-level challenges”. Portfolios are envisaged as requiring fundamental shifts in intervention logic, including the embrace of holistic and non-linear approaches to change, and continuous learning and adaptation. The need to align UNDP's approach to RBM with the portfolio approach is also explicitly highlighted in the 2022-206 Strategic Plan, which states that “traditional, linear results-based management has not evolved to measure new ways of working and the outcomes of a portfolio approach”. The new RBM strategy also acknowledges that portfolios will require innovative approaches for monitoring, evaluation and learning. Key outputs identified in the new strategy therefore involve updates to both project and programme management policies and procedures, as well as existing RBM guidance.

Lastly, UNDP's new Strategic Plan for the 2026-29 period emphasises a commitment to a “new generation of RBM practices” that will help “build in complexity and systems thinking, enabling enhanced communication of results and impact”. The introductory material to its IRRF summarises several “key enhancements that strengthen UNDP's ability to measure and deliver development results. These apparent enhancements include an “integration by design approach”, an “adaptable and flexible” framework that allows for “strategic iteration, contextual adaptation, and learning across multiple levels of the system”, and new “results-based management practices” that “better address complexity and systems thinking”. It also articulates an intent to leverage AI and machine learning to complement traditional metrics. While this language clearly aligns with the ambitions of the portfolio approach, its detailed operational implications are not clearly set out, and beyond the incorporation of a set of indicators for “integrated outputs”, the structure of the 2026-29 IRRF remained unchanged.

**Element 3: Guidance for setting results targets and developing indicators is clear and accessible to all staff.**

**Detailed, clear, and accessible guidelines on all aspects of RBM, including indicator**

**development and target setting, area available to staff, and these have recently been updated.**

UNDP's "Managing Results for Impact" is the most recently developed guidance on RBM available to staff, replacing the older "Handbook on Planning, Monitoring and Evaluating for Development Results". Both of these contain detailed and clear guidance for setting results targets and indicators, and are available to all staff. UNDP's new RBM Strategy committed the organisation to the development of an "RBM Hub" to provide an online space for all guidance and training on RBM. Interviews confirmed that RBM Hub is now operational, and that there was a high level of satisfaction with its content among staff. Since its launch in 2025, the RBM Hub has had over 50,000 visits and over 20 webinars have been held. An AI Chatbot has also been developed, linked to the RBM Hub, to support and improve understanding of RBM concepts among staff.

In addition, Regional Bureaux provide guidance to support Country Offices' monitoring function. The 2023 internal audit of project monitoring and oversight included a survey with a question asking respondents to rate the quality of the guidance provided by Regional Bureaux to support Country Offices' monitoring functions and capacities. A large majority of respondents to this survey indicated that they were satisfied (50%) or very satisfied (27%) with the guidance provided by Regional Bureaux. Interviews with UNDP staff at the country level conducted for this assessment also suggested satisfaction with the guidance and support available for RBM.

#### **Element 4: Tools and methods for measuring and managing results are available**

**The Integrated Results and Resources Framework is UNDP's primary tool for measuring and managing results. This does not, however, provide a robust means for measuring and managing the contribution of UNDP's operations to outcomes and impacts at the corporate level. UNDP's has recently introduced Quantum, a cloud-based ERB system, which includes a module for supporting the management of results. During the assessment period, the Performance App was developed, which brings together performance and compliance data from disparate sources across the information to provide managers with a detailed view of performance at the corporate, regional, and country level.**

At the corporate level, UNDP's primary tool for measuring and managing results is the Integrated Results and Resources Framework, which includes numerous impact, outcome, and output indicators for monitoring progress towards results set out in the Strategic Plan. At the country level, Country Programme Documents are required to include results and resources framework which specify UNDP's contribution to national results through the UNDCF. Country level results frameworks must adopt up to four UNDCF outcomes verbatim to which UNDP contributes. In addition, the UNDP's policy on programme formulation indicates that country-level results frameworks should adopt indicators from the IRRF "when relevant". This policy also specifies that individual projects must also include results frameworks, and that these should include output indicators that are "drawn directly from programme outputs to the extent possible, as projects deliver outputs to contribute to programme outcomes". This policy thereby establishes a link between UNDP's corporate and country level tools for measuring and managing results (for more analysis on this issue, see MI 7.2 below). The standards for quality assuring programme quality include an assessment of the extent to which programme-level results frameworks include strategic plan outputs indicators. The IRRF is used to provide an overview of progress towards strategic objectives at annual sessions of the Executive Board. Annual updates to the IRRF are provided alongside an annual Report of the Administrator on the Strategic Plan.

However, as discussed below, the IRRF does not provide a robust means for assessing UNDP's contribution to longer term outcomes and impacts, and there is no other tool available which does so.

Quantum, the cloud-based ERP system used by UNDP since 2023, includes a programme and project management module which, among other objectives, aims to support the management of results. The recent evaluation of the 2022-25 Strategic Plan highlighted challenges associated with the implementation of Quantum, however, and UNDP's new RBM strategy articulates a clear intent to "promote the uptake of RBM tools into Quantum". That said, newly updated RBM guidance on the RBM hub does include several references

to Quantum+, including in relation to its use for integrated work planning, and results oriented annual reporting at the country level. Evidence from interviews indicated that Quantum+ is now used to support results reporting.

The recently introduced Performance App is another tool that UNDP has developed for managing organisational performance across all levels. This internal tool consolidates data from over 30 disparate dashboards into a single platform to facilitate the tracking of performance across five key areas, impact, accountability, efficiency, values, and people. Interviews carried out for this assessment clearly indicated that the new Performance App has greatly enhanced the ability of managers at different levels within the organisation to make use of performance data to inform their decision making.

#### **Element 5: Adequate resources are allocated to the RBM system.**

**Undefined funding sources and limited resources have been highlighted as key factors undermining the feasibility of the new RBM strategy. At the project level, the 2023 internal audit found that resources for monitoring were generally adequate.**

While the quantity of resources invested in UNDP's RBM system is not detailed in the available documentation, the evidence reviewed does point to challenges in this area. The 2025 evaluation of UNDP's strategic plan heightened "undefined funding sources and reliance on core funding" as a key factor undermining the feasibility of the new RBM strategy. In addition, it highlighted the paucity of human resources that are often available for monitoring, reporting that across most country offices, only one role was partially dedicated to monitoring and the management of evaluations. This is despite UNDP's Monitoring Policy, which sets targets for expenditure on M&E for all country offices.

At the project level, however, the 2023 internal audit suggested that resources for monitoring were generally adequate. In the survey administered for the audit, the majority of respondents indicated that the budget for the monitoring function at the country office level was sufficient to either some extent (48%) or to a great extent (24%). While a quarter of respondents indicated that available resources for monitoring were only sufficient to a small extent, the audit found that in general, "the project monitoring function was working well within UNDP". Furthermore, there are several indirect signs that UNDP's RBM system is adequately resourced, including for example comprehensive annual updates to all indicators in the IRRF, the development of the new RBM strategy, accompanying guidance and RBM hub, and investments in new tools such as the Performance App and Quantum.

Internal interviewees consulted for the assessment noted that as core funding shrinks, demands for accountability and evaluative evidence increase, making it challenging to maintain proportional investments in these functions. Multiple interviewees questioned whether UNDP had sufficient human and financial capacity to realise the ambitions of the new RBM strategy, a concern that was echoed in the evaluation of the 2022-25 Strategic Plan.

#### **Element 6: All relevant staff are trained in RBM approaches and method.**

**The Bureau for Policy and Programme Support regularly conducts RBM trainings. However, evidence from various documents highlights capacity gaps in this area.**

UNDP staff consulted for this assessment indicated that the BPPS does provide regular training on RBM for staff at different levels of the organisation, including project officers, M&E officers, regional staff etc. The BPPS also holds monthly webinars on various aspects of RBM, including how to design Theories of Change and results frameworks. In 2024, BPPS also launched a corporate RBM Academy with a certification pathway. The RBM Online Course associated with the RBM academy was launched in December 2025, and within the first month experienced 400 enrolments. RBM training is also mandatory for all new staff.

However, documentary evidence highlights capacity gaps in the area of RBM. The new RBM strategy itself, for example, indicates that numerous ICPES from the IEO demonstrate the need to increase capacity and management systems in monitoring and evaluation, programme coherence, and programme cycle management. The 2023 annual report on evaluation also noted that capacity and staffing issues in RBM and evaluation units was

one of the factors that was negatively impacting the quality of decentralised evaluations (for more details on this issue, see the analysis for KPI 8).	
<b>MI 7.1 Evidence confidence</b>	<b>High Confidence</b>
<b>MI 7.2: Corporate strategies, including country strategies, based on a sound RBM focus and logic</b>	<b>Score</b>
<b>Overall MI rating:</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.8</b>
Element 1: Organisation-wide plans and strategies include results frameworks	3
Element 2: Clear linkages exist between the different layers of the results framework, from project to country and corporate level	2
Element 3: An annual report on performance is discussed with the governing bodies	4
Element 4: Corporate strategies are updated regularly	3
Element 5: The annual corporate reports show progress over time and notes areas of strong performance as well as deviations between planned and actual results	2
<b>MI 7.2 Analysis</b>	<b>Evidence documents</b>
<p><b>Element 1: Organisation-wide plans and strategies include results frameworks.</b></p> <p><b>UNDP’s corporate strategic plan, as well as all Regional Programme Documents and Country Programme Documents contain results frameworks. However, not all thematic or operational strategies include results frameworks. The new RBM strategy, for instance, does have a results framework, but the Gender Equality Strategy, the Private Sector Development Strategy, and the People for 2030 Strategy do not.</b></p> <p>As noted above, UNDP’s strategic plan is accompanied by an Integrated Results and Resources Framework (IRRF), which aims to support the monitoring of progress towards UNDP’s strategic objectives using a set of impact, outcome, and output statements and indicators.</p> <p>In addition, all of UNDP’s programmes are required to have results and resources frameworks in place for approval, and the quality of these is monitored publicly through tier three of the organisation’s overall IRRF. Between 2021 and 2024, data from the IRRF indicates that on average, programme results frameworks were of satisfactory quality.</p> <p>Of the other organisation-wide plans and strategies that were reviewed for this assessment, only the recent RBM strategy had its own dedicated results framework. While the 2022-2025 Gender Equality Strategy, the 2023-25 Private Sector Development Strategy, and the People for 2030 Strategy do not have their own dedicated results frameworks, elements of these strategies can be tracked in part through output indicators in Tier 3 of the IRRF.</p> <p><b>Element 2: Clear linkages exist between the different layers of the results framework, from project to country and corporate level.</b></p> <p><b>The linkages between the different tiers of the corporate IRRF are clear. However, the linkages between the corporate IRRF and UNDP’s operations at the country level are more tenuous, as results reported at the country level only feed into Tier 2b of the IRRF, which focuses on outputs. Though the IRRF does indicate which outcomes its outputs are <i>expected</i> to contribute to, these contributions are not directly tracked. Data for outcome indicators does not come from UNDP’s RBM systems, but is instead draws on secondary sources, with results at this level said to represent the combined efforts of governments and their development partners.</b></p> <p>UNDP’s IRRF contains three “tiers” that correspond to different layers of the results chain:</p> <ul style="list-style-type: none"> <li>• Tier 1 of the IRRF focuses on the impact level, representing long-term development effects that benefit from people. This is measured by the IRRF through SDG indicators alongside other global indicators and indices related to the overarching vision of the 2022-25 Strategic Plan.</li> </ul>	003, 011, 017, 092, 108 115, 326, 329, 330, 369, 372

- Tier 2a. of the IRRF focus on outcome statements, aligned with UNDP's three directions of change, representing medium-term changes in development conditions to which UNDP contributes. Outcomes are also measured using SDG indicators and other indices closely related to the outcomes of the 2022-25 Strategic Plan.
- Tier 2b. of the IRRF focuses on the output level. These are results which are expected to contribute to outcome-level results, and which reflect changes directly resulting from the completion of activities within a development intervention. These are measured through output indicators.
- Tier 3 of the IRRF focuses on organisational effectiveness and efficiency. This includes a set of internally focused indicators designed to track the progress of UNDP's efforts to enhance six key areas: people, knowledge, risk management, funding, operational excellence, and impact measurement).

The logical links between the different tiers of the IRRF are clear insofar as outputs are expected to contribute to outcomes, which, in-turn, are expected to contribute to broader impact.

However, the links between results reported in the IRRF and those reported at the project and country level are less clear, particularly with respect to tier 2a and tier 1 of the framework (i.e. at the outcome and impact level). At the output level, there is a clear and direct link between outputs reported in the IRRF, and those achieved at the country and project level. This is because IRRF reporting at the output level draws directly from outputs reported at the country and regional level, which in turn represent the aggregated outputs of individual interventions. This was enabled through an exercise whereby country offices and regional bureaux linked country and regional programme outputs to IRRF outputs, selected relevant IRRF output indicators, and set baseline and monitoring targets for selected indicators. In the IRRF, the number of countries contributing to each output indicator is reported.

To some extent, UNDP's programming policies and procedures encourage programmes and projects to include indicators from the IRRF in their respective results frameworks. For example, the policy governing programme design indicates that programme results frameworks should adopt indicators from UNDP's IRRF "when relevant", and that they should also align with National Development Plans, SDGs and UNSCDF outcomes UNDP's Programme Quality Assurance template further incentivise the incorporation of IRRF indicators within the results frameworks of programmes. These quality assurance templates incorporate a focus on the extent to which proposed programmes align with UNDP's strategic plan. To score a 3 (i.e. "highly satisfactory") or a 2 (i.e. "satisfactory") in this area, proposed programmes must include "at least one Strategic Plan output indicator per programme outcome". They also indicate that for programmes to score "highly satisfactory" on the "management and monitoring" criteria, results frameworks must include "all relevant IRRF indicators at the *outcome and output levels*". The same policies require projects to be clearly linked to programmes at the output and outcome level.

As such, there is a clear linkage between UNDP's corporate IRRF and results delivered by UNDP's programmes at the output level. However, the link between outcome level results and UNDP's operations not direct. While the IRRF does indicate which outcomes outputs are expected to contribute to, data from outcome indicators in the IRRF do not systematically draw from the outcome-level results of UNDP programmes. Instead, they are compiled from different SDG indicator datasets or other relevant global sources. Therefore, the Tier 1 and Tier 2a (impact and outcome) indicators reported in the IRRF do not directly represent the contributions of UNDP's programming. Linkages between impact/outcome indicators and output indicators in the IRRF are theoretical, and are not explicitly tested. This is clearly acknowledged in the technical notes that accompany the IRRF:

*"While impact- and outcome-level results reflect the combined efforts of governments, United Nations organisations, international financial institutions, the private sector, civil society and other partners, output-level results closely reflect the specific contribution of UNDP towards longer-term sustainable change and the 2030 Agenda. Each indicator has been selected as a useful measure for managing progress in relation to linked results rather than being bound by a rigid causal chain, allowing UNDP and its partners to see where the organisation is making progress and a difference."*

Recently-updated guidance on RMB – “Managing Results For Impact” – appears to encourage UNDP Results Frameworks to utilise outcome indicators from the IRRF among other sources, because this “can provide enormous benefits for aggregating data across multiple programmes and greater alignment to donor priorities”. This approach, however, is currently not a systematic feature of UNDP’s corporate results architecture.

It is important to note that the above does not necessarily mean that UNDP’s projects and programmes are not contributing to important results at the outcome level. On the contrary, as the analysis for KPIs 9-12 below should make clear, evaluations do indicate that UNDP has made important contributions at these levels across multiple area. What this analysis does imply, however, is that UNDP’s corporate results architecture does not directly capture the contribution of the organisation’s operations to outcome and impact level change. UNDP’s new RBM strategy acknowledges as much in its vision statement, calling for a shift away from an output delivery organisation towards measurable long-term impact. This analysis also aligns with one of the key conclusions of the recent independent evaluation of the 2022-25 Strategic Plan:

*“...fragmented approaches to results tracking and performance data management hampered the ability of UNDP to demonstrate impact results. Without adequate impact measurement, it remains unclear which initiatives are best driving progress in UNDP and which require recalibration, limiting the organisation’s capacity for informed decision-making and continuous improvement”.*

While the structure of the new IRRF for the 2026-29 Strategic Plan does not fundamentally differ from that of the preceding period, it does include a set of indicators designed to track UNDP’s “commitment to results”. This includes one output relating to the standardisation and aggregation of project results to capture UNDP’s impact.

**Element 3: An annual report on performance is discussed with the governing bodies UNDP’s Results Oriented Analysis reports and updates to the IRRF are discussed with the Executive Board on an Annual Basis.**

UNDP’s Results-Oriented Analysis Report, which describes performance and results against its corporate strategic plan, is discussed with the Executive Board at annual sessions. This is presented alongside an update to indicators in the IRRF. All of UNDP’s business units are required to contribute to the report, and update progress data for linked IRRF indicators. Annual reports were discussed with the Executive Board in each of the years considered by the MOPAN assessment.

**Element 4: Corporate strategies are updated regularly UNDP’s Strategic Plan has been reviewed extensively, both internally and independently, and is updated every four years.**

As highlighted in the analysis for MI 1.1, UNDP’s strategic plan has been reviewed extensively, both internally and independently. In addition to annual reports to the Executive Board, the Strategic Plan was the focus of a mid-term review in 2023 and an independent evaluation by the IEO in 2025.

The Strategic Plan is updated every four years. Updates to the Strategic Plan draw on lessons learned from past reviews, as well as extensive engagement with UNDP’s various stakeholders. The 2026-29 Strategic Plan highlights several lessons learned through these reviews and consultations. Consultations for the 2026-2029 Strategic Plan were more extensive than those for any preceding strategic period, and involved 579 consultations with all partner types across 115 countries, extensive online consultations with partners and staff through the SparkBlue platform, and an internal staff survey with over 2,000 respondents.

It is of note that the recent evaluation of UNDP’s 2022-25 strategic plan highlighted that the four year durations of UNDP’s strategic plans can make it “challenging to advance more comprehensive impact measurement through rigorous data collection and analysis of long-term outcomes”. Moreover, as noted, while the indicators in the IRRF have been updated to reflect the objectives of the new strategy, its structure has not been updated to more clearly facilitate the tracking and/or aggregation of the contributions of interventions to higher level outcomes.

**Element 5: The annual corporate reports show progress over time and notes areas of strong performance as well as deviations between planned and actual results.**

**Annual corporate reports and updates to the IRRF do convey progress over time, but most systematically at the output level. UNDP does not have a robust framework in place for monitoring the longer-term outcomes or impact of its work.**

Annual corporate reports are accompanied by updates to the IRRF. These include updates to output indicator data in relation to annual targets (milestones), thereby providing an overview of progress over time. This is at the output level only, however, which is reflective of the broader structure of UNDP’s results architecture, as described above. Updates to the IRRF are also accompanied by an annual report card, which provides a more aggregate summary of output level performance. These calculate an annual average of the proportion of milestones (i.e. targets) achieved for each output. These averages are translated into a traffic light coding for each output, which allows for a summary view of areas of strong performance, and deviations between planned and actual results, at the output level.

Annual reports also include narrative summaries of progress towards strategic objectives and typically highlight numerous examples of UNDP’s contributions to broader results. In 2025, the Executive Board requested that in future annual reports, UNDP include a section “addressing challenges experienced in the implementation of the Strategic Plan, including underperforming areas of the integrated results and resources framework (IRRF), and to outline the measures UNDP will take in the following year to improve performance”. This indicates that at the governance level, there is a perception that there is scope for improvement in the extent to which annual corporate reports provide a detailed overview of progress over time. It is understood that UNDP aims to incorporate additional details of progress over time at the output level in its annual reporting for 2025.

**MI 7.2 Evidence confidence**

**High Confidence**

**MI 7.3: Results targets set on a foundation of sound evidence base and logic**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.4**

Element 1: Targets and indicators are adequate to capture causal pathways between interventions and the outcomes that contribute to higher order objectives

2

Element 2: Indicators are relevant to expected results to enable the measurement of the degree of goal achievement

2

Element 3: Development of baselines are mandatory for new Interventions

3

Element 4: Results targets are regularly reviewed and adjusted when needed

3

Element 5: Results targets are set through a process that includes consultation with beneficiaries

2

**MI 7.3 Analysis**

**Evidence documents**

**Element 1: Targets and indicators are adequate to capture causal pathways between interventions and the outcomes that contribute to higher order objectives**

**Element 2: Indicators are relevant to expected results to enable the measurement of the degree of goal achievement**

**The structure of UNDP’s IRRF does not facilitate a robust assessment of UNDP’s contribution to higher order objectives. Links between output indicators and outcome indicators are theoretical and are not directly tested. While outcome level indicators are conceptually relevant to the issues that they seek to capture, the absence of robust mechanisms for tracking contributions to outcomes means that they do not enable a systematic measurement of the degree of goal achievement.**

003, 025, 023, 024, 025 026, 027, 029, 037, 038, 039, 040, 041, 042, 043, 056, 059, 092, 107 329, 372, 369, 370, 371

All of the UNDP’s are formally required to be based on a theory of change that defines the change pathway required to achieve the desired development results, drawing on evidence-based causal analysis. These are required to be designed as testable hypotheses to enable the regular checking of the accuracy and continued relevance of the chosen pathways. These provide the basis for developing outcome and output indicators to measure and track progress. Recently updated guidelines on “Managing Results for Impact” provide detailed guidance on the design of theories of change and indicators for measuring progress.

The programme quality assurance process that is applied during management appraisal and approval explicitly considers the rigour and credibility of proposed programme's theories of change. To score a 3 (i.e. highly satisfactory), the theory must have clear a clear and plausible change pathway backed by credible evidence". The process also considers the extent to which outcome and output indicators relate clearly to the theory of change. Programmes that score highly satisfactory must include outcomes and outputs that relate in a clear way to the theory of change, and these must be accompanied by SMART, results-oriented indicators that measure the key expected changes identified in the theory of change, each with credible data sources and fully populated baselines, milestones and targets.

UNDP's corporate IRRF tracks average scores for programme quality, including in relation to programme's theories of change and results and resources framework. Results reported in the IRRF suggest a steady improvement in programme level theories of change over time. In 2021, the average quality score for programme-level theories of change was slightly under "satisfactory" (1.8). By 2024, the average had risen to slightly over "satisfactory" (2.2.).

Programming policies also require that project documents clearly link to programme-level theories of change. Unlike at the programme level, the quality of project level theories of change is not tracked in the IRRF. However, as noted in the analysis for MI 7.1, the recent internal audit of UNDP's approach to project monitoring pointed to several issues across different regions, including poorly designed results frameworks. The 2022 audit of implementing partner performance also found that there was an insufficient system in place to monitor implementing partner performance, and that partner performance was assessed mainly on financial delivery and implementation of activities, rather than in terms of the quality of outputs, timelines of implementation, and quality of reporting.

In addition to the structural issues relating to UNDP's corporate results architecture outlined discussed in the analysis for MI 7.2 above, the conclusions of the recent evaluation of UNDP's 2022-25 Strategic Plan strongly suggest that the indicators which UNDP uses to track progress are not fully relevant to enable rigorous assessment of progress, particularly at the strategic level. The evaluation found, for example, that the operationalisation of RBM and impact measurement efforts continued to be limited by capacity and resources, fragmented monitoring systems, and a reliance on anecdotal evidence rather than robust data, thereby undermining the credibility of reported UNDP results and impact. While the evaluation noted that UNDP's new RBM strategy and its new portfolio approach signalled a critical shift from output monitoring to capture broader development outcomes, nevertheless the RBM strategy was detached from the resource realities of country offices and programme design was not sufficiently aligned to adequately measure impact. It also found that the new strategy's emphasis on "impactful stories and narratives", and reliance on anecdotal evidence and perception-based indicators risked compromising the objectivity critical for credible monitoring and evaluation.

Other corporate evaluations also highlighted weaknesses in monitoring and evaluation, which limited the extent to which progress could be meaningfully measured. For example, the evaluation of UNDP's support to energy access and transitions indicates that a key challenge to the evaluation was the "paucity of monitoring data" and the unavailability of key project documents and periodic reports, which made it "difficult to identify the results UNDP attributes to its energy projects". The evaluation of UNDP's support to access to justice concluded clearly that "the overall impact of the UNDP contribution to access to justice remains unclear, in the absence of strong monitoring and evaluation systems", and that in particular, UNDP had "insufficiently invested in the collection of data on the quality and fairness of processes, hampering the possibility to implement corrective and targeted measures".

As discussed in the analysis for 7.4, element 2 below, most of the country level evaluations reviewed for this MOPAN assessment highlighted common weaknesses in M&E frameworks, particularly in relation to the absence of indicators or other mechanisms for tracking outcome level results.

### **Element 3: Development of baselines are mandatory for new Interventions.**

**Baseline data is a mandatory requirement for new interventions.**

UNDP's programming policies and procedures, as well as recently updated RBM guidance, clearly indicate that baseline data is mandatory for all new interventions. Programme design requirements indicate that each indicator in a results framework must have a baseline and realistic target to measure and clearly communicate expected results agreed jointly with partners. There is baseline data in place for all output and outcome indicators in UNDP's IRRF. The IRRF tracks the quality of results frameworks for programmes. The data indicates that throughout the assessment period, the quality of results frameworks was below target, at just over satisfactory on average.

**Element 4: Results targets are regularly reviewed and adjusted when needed.**

**Programme policies and procedures provide clear scope for revisions to targets in consultation with relevant stakeholders.**

UNDP's programming policies and procedures contain a dedicated policy on reviews and adjustments. These clearly require that all UNDP programmes and projects be governed by multi-stakeholder boards or committees established to regularly review performance based on monitoring and evaluation, and address implementation issues to ensure the quality delivery of results. At the programme level, oversight occurs through a country programme board, which includes the heads of the government coordinating agency, the UNDP Resident Representative or head of office. At the project level, oversight is achieved through a project boards, which serve as multi-stakeholder governance mechanisms.

The policy provides clear mechanisms for reviewing and adjusting various aspects of programme and project implementation as needed. This includes annual reviews, during which adjustments can be agreed upon. The scope of adjustments permitted is governed by a separate policy on managing change. At the programme level, this permits several changes to be made without executive board approval. Though targets are not mentioned explicitly in the policy, permitted changes include the removal of outputs that would not adversely affect the achievement of agreed outcomes, the adding of new outputs necessary to achieve a given agreed outcome, and changing outcome or output indicators that measure the progress of the programme. At the project level, changes may be revised at any time by agreement among signatories, including the project donor. Interviewees indicated that these reviews have been used to adjust targets when needed. As highlighted above and below, however, the quality of results frameworks and M&E data is inconsistent, and this has limited the scope for making adjustments to interventions based on performance data.

**Element 5: Results targets are set through a process that includes consultation with beneficiaries**

**UNDP consults extensively with national stakeholders during the design of interventions. However, evidence from evaluations highlights some inconsistencies in the extent to which end beneficiaries are involved in the design of interventions.**

Programming policies and procedures provide strong mechanisms for ensuring that national stakeholders are consulted extensively in programme and project design, including with respect to the setting of objectives and targets. Country programming is country-led to ensure that it is aligned to national priorities and needs and involves close consultation with government and other national stakeholders, including civil society and private sector actors. Government stakeholders interviewed for this assessment expressed satisfaction with UNDP's highly consultative approach.

However, evidence from evaluations highlights some inconsistencies in the extent to which beneficiaries in particular are involved in the design of interventions. For example, the evaluation of UNDP's 2022-2025 Strategic Plan found that "enhanced consultation with populations at risk of being left behind" could have "strengthened UNDP's efforts to address inequalities effectively. Similarly, the formative evaluation of the integration by UNDP of LNOB principles found that "insufficient attention" had been given to conducting detailed analyses of the structural causes of marginalisation, including through "consultation with likely left-behind populations". The recent evaluation of ecosystems and biodiversity found that many of the grievance cases documented by UNDP's Social and Environmental Compliance Unit originated "from reported issues with the assessments and consultations

conducted in project design”. An evaluation of UNDP’s support to energy access and transition found that UNDP projects had not “adequately sought to develop an understanding of the energy user experience and capacity which are key considerations for designing interventions that are affordable, convenient to use and promote local maintenance of the equipment”. These findings suggest inconsistencies in the extent to which end beneficiaries are systematically consulted in intervention design.

Evidence from interviews indicates that though the process for setting targets does involve consultation with donors and other stakeholders, this is often driven by resource availability and is not always a rigorous process.

**MI 7.3 Evidence confidence**

**High Confidence**

**MI 7.4: Monitoring systems generate high-quality, useful performance data in response to strategic priorities**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.5**

Element 1: The corporate monitoring system is adequately resourced

2

Element 2: Monitoring systems generate data at output and outcome levels of the results chain

2

Element 3: Reporting processes ensure data is available for key corporate reporting and planning, including for internal change processes

3

Element 4: A system for ensuring data quality exists

3

**MI 7.4 Analysis**

**Evidence documents**

**Element 1: The corporate monitoring system is adequately resourced**

*N.B. – Element 5 for MI 7.1 focuses on the extent to which “adequate resources are allocated to the RBM system”. The focus of this element is virtually identical.*

**Undefined funding sources and limited resources have been highlighted as key factors undermining the feasibility of the new RBM strategy. At the project level, the 2023 internal audit found that resources for monitoring were generally adequate.**

As noted in the analysis for element 5, MI 7.1 above, the precise quantity of resources invested in UNDP’s corporate monitoring system is not discernible from the available documentation. However, there is evidence that resourcing constraints have posed a challenge for UNDP’s approach to RBM. The recent evaluation of the 2022-25 Strategic Plan highlighted gaps in human and financial resources in relation to UNDP monitoring systems and pointed to undefined funding sources and reliance on core funding as undermining the new RBM strategy.

**Element 2: Monitoring systems generate data at output and outcome levels of the results chain**

003, 037, 038, 039, 040, 041, 042, 043, 056 108, 329, 330, 382

**UNDPs monitoring systems, at both the corporate and country level, primarily generate data at the output level of the results chain.**

The evidence summarised in the analysis for MI 7.2 and 7.3 above clearly indicates that UNDP’s monitoring systems are primarily output-focused. Again, it is worth emphasising that UNDP itself is fully aware of these issues, as illustrated by the new RBM strategy’s stated ambition of moving the organisation away from focus on output delivery towards a holistic results-driven approach that fosters measurable long-term impact. As discussed above, while the IRRF contains both output and outcome indicators, only the output indicators represent the direct achievements of UNDP’s operations. Expected linkages between output indicators and outcome indicators in the IRRF are explicitly identified but are not tested. As acknowledged in the IRRF’s technical notes, impact and outcome level results do not intend to capture the contribution of UNDP specifically, but rather the combined efforts of all development actors, including governments, UN organisations, IFIs, and others. It is likely that this feature of UNDP’s corporate monitoring system in part underpins the recent Strategic Plan evaluation’s finding that UNDP’s lack of a clear

framework for impact measurement makes it unclear which initiatives are driving progress, limiting the capacity for informed decision-making and continuous improvement.

While UNDP's Monitoring Policy requires outcomes to be monitored at least annually through the Results-Oriented Analysis report, almost all of the of the country level evaluations reviewed for this assessment emphasised the output-level focus of M&E frameworks at the programme and/or project level. For example:

- The evaluation of the Liberia country programme found reported that “driven by accountability within UNDP corporate systems and to donors, project M&E and reporting remained largely focused on activity and output.”
- The evaluation of the Jamaica country programme reported that “monitoring is mostly process-oriented at the output level, and the multi-country office has no instruments in place and very limited human resource capacity to carry out proper monitoring and reporting of outcome-level results. The quality of the results framework is also not optimal for the proper measurement of progress towards results”
- The evaluation of the Vietnam country programme reported that “measuring outcome-level results remains another key challenge” and that “most monitoring reports focus on the completion of activities, while final reports focus on outputs and outcomes and do not use indicators as reporting tools”
- The evaluation of the Nepal country programme reported that “M&E frameworks lacked appropriate indicators tracking UNDP contributions, especially at the (immediate) outcome level.”
- The evaluation of the Iraq country programme reported that there were “weaknesses in the results frameworks of project, characterised by a lack of diversified indicators that capture outcome-level results”.
- The evaluation of the Paraguay country programme highlighted that the programme results framework “did not reflect the variety or breadth of the interventions carried out and prevented a more in-depth assessment of the results and impacts sought and achieved, beyond activity reports”.

Corporate level evaluations also highlighted similar issues. For example, the evaluation of UNDP's support to access to justice found that the overall ability of individuals to obtain justice often remains uncertain, and that the extent to which UNDP programming ultimately contributed to providing remedies and solving people's justice issues is in most cases uncaptured, in the absence of strong monitoring and evaluation systems. Similarly, the evaluation on access to energy found that the absence of impact evaluations meant that the post-hoc experience has not been captured and it is not possible to assess whether projects are leading to sustainable development and environmental benefits.

Interviewees consulted for this assessment confirmed the output level focus of monitoring efforts, though some also highlighted the various initiatives underway to reorient monitoring towards the tracking of longer-term changes.

### **Element 3: Reporting processes ensure data is available for key corporate reporting and planning, including for internal change processes**

**While results reporting through the IRRF is complete and up to date, and this includes metrics on internal efficiency and effectiveness. There is clear lack of systematic data, however, relating to the contributions of UNDP's operations to longer-term outcomes and impacts.**

All country offices are required to compile annual results oriented annual reports, which feed into UNDP's annual corporate reporting. In addition, all business units are required to contribute to UNDP's annual report, which includes updating progress data for linked IRRF indicators. As discussed above, notwithstanding limitations in the measurement of UNDP's contribution to outcomes and impact, IRRF data reviewed for this MOPAN assessment was complete and up to date. As noted, this includes several indicators (in tier 3) designed to track progress on planned internal changes. In the MOPAN survey 76% of respondents either strongly agreed (32%) or agreed (44%) that UNDP effectively monitors and communicates the results of its work.

### **Element 4: A system for ensuring the quality of data exists**

**Programming policies and procedures prescribe clear processes and responsibilities for ensuring the quality of data. A recent internal audit of project level monitoring pointed to some gaps in regional office oversight over data quality.**

UNDP’s quality standards for programming require all UNDP-supported programming to be monitored through programme, portfolio, and project quality assurance. Quality assurance is conducted at the design phase, and at least every two years during implementation. Quality assurance focuses on seven quality criteria, among which is “management, monitoring and evaluation”. The criteria include several requirements, such as:

- Outcomes and outputs being defined at an appropriate level, consistent with the theory of change, and accompanied by indicators with specified baselines and targets
- Gender-responsive, sex-disaggregated indicators
- Links to relevant indicators in the IRRF
- Costed monitoring and evaluation plans

Accountability for applying the QA system varies by the stage and level of the intervention. For programmes, the Quality Programming team in BPPS is responsible for ensuring that programme documents meet required quality standards prior to submission to the Executive Board, and the chair of Regional Programme Appraisal Committees serve as the QA approver for country programme documents. During implementation, programme quality is assessed through Results-Oriented Analysis Reports.

For portfolios and projects, accountability for the completion of accurate and timely quality assurance assessments lies with the UNDP staff member accountable for project assurance. Each office is required to designate at least one quality assurance approver (typically the Resident Representative, Deputy Resident Representative, or head of portfolio) to review the credibility of QA assessments. As discussed above, however, the internal audit of UNDP’s project monitoring found a number of issues distributed across different regions relating to gaps in country offices monitoring an regional bureaux oversight. These included weak risk management and monitoring, including quality assurance of data, weak project results monitoring and oversight, and inadequate monitoring of project results by project boards or steering committees.

Interviews for carried out for this assessment indicated that the BPPS provides additional support for ensuring the quality of results data. Interview data also highlighted that the development of the Performance App has contributed to improvements in the quality of performance and compliance data. This was attributed to the visibility and accessibility of data through the app, which have incentivised staff to maintain high data quality and update records promptly.

**MI 7.4 Evidence confidence** **High Confidence**

<b>MI 7.5: Performance data transparently applied in planning and decision-making</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Unsatisfactory</b>
<b>Overall MI score</b>	<b>2.33</b>
Element 1: Planning documents are clearly based on performance data	2
Element 2: Proposed adjustments to interventions are clearly informed by performance data	2
Element 3: At corporate level, management regularly reviews corporate performance data and makes adjustments as appropriate	3
Element 4: Performance data support dialogue in partnerships at global, regional and country levels	N/E
<b>MI 7.5 Analysis</b>	<b>Evidence documents</b>
<b>Element 1: Planning documents are clearly based on performance data.</b>	
<b>Programming policies and procedures require a demonstration of how lessons from past interventions are taken into account in the design of new programmes and projects. This is tracked through the IRRF, and data indicates that on average,</b>	037, 039, 065, 107, 160, 168, 170, 171, 290, 291, 369, 384

**programme documents refer to past performance but do not explicitly identify how this has informed design choices.**

As detailed in the analysis for MI 8.4, UNDP's operational policies require demonstration of how lessons from past interventions have been taken into account in the design of new programmes, and this is considered explicitly as part of the programme appraisal process. For proposed programmes to be rated as highly satisfactory with respect to this issue, they programme documents must demonstrate that knowledge and lessons learned backed by credible evidence from evaluation, analysis, corporate policies/strategies, and monitoring have been explicitly used, with appropriate referencing, to develop the programme's theory of change and justify the approach used by the programme over alternatives.

The IRRF tracks this quality criterion, and between 2021 and 2025, the average quality score for programmes averaged at just over 2 – i.e. a rating of satisfactory. According to the programme quality assurance templates, a satisfactory score means that programme designs do contain references to knowledge and lessons from evaluation, monitoring data and other sources, but that these *have not been explicitly used* to develop the programme's theory of change or to justify the approach used by the programme over alternatives. This data suggests that, on average, country programme documents are referencing performance data, although the extent to which performance data is explicitly used to inform design choices is inconsistent.

At the project level, the same standards require that "evaluations, lessons, innovations, and other knowledge and evidence" to be used, "as available", to "support the rationale for the project approach being the most likely to lead to the desired development change". Unlike at the programme level, the extent to which this formal requirement is implemented is not publicly tracked."

The Country Programme Documents and most of the Regional Programme Documents reviewed for this assessment did contain references to the findings and lessons from previous evaluations, though these were generally brief, and lacking in much detail. For example, the 2022-26 CPD for Vietnam indicates that drawing on recommendations from the previous ICPE, the programme would continue to focus on promoting synergies across projects to enhance UNDP's contribution to improvements at the policy level. Similarly, the 2025-29 CPD for Paraguay states that "based on the previous programme's achievements, the comparative advantage of UNDP in contributing to four UNSDC outcomes is identified". The 2018 CPD for Nepal references several lessons from evaluations of the previous programme, and in some areas indicates how recommendations have informed priority focus areas for the new country programme. For instance, the document indicates that previous evaluation recommendations informed the choice to focus engagement in urbanisation on support to government administration in the new provincial capitals and municipalities.

Some of the Regional Programme Documents (RPD) reviewed for this assessment referenced previous performance and lessons learned, while others did not. The RPD for Asia and the Pacific, for instance, makes no reference to lessons or other performance data from prior programming, although it does commit to using "lessons on planning and monitoring, and evaluations from institutional data" [sic] to inform programming decisions. By contrast the RPD for Europe contains an entire section summarising results, lessons learned, and recommendations from past evaluations. RPDs for Africa and Latin America and the Caribbean also make brief references to past performance and lessons learned from evaluations.

As discussed in the analysis for MI 8.4 below, the Independent Evaluation Office conducts staff surveys to assess perceptions on the utility of evaluations for helping inform country and projects plans. The results of these surveys point to mixed perceptions about the extent to which evaluations provide useful evidence for this purpose. For instance, 26% of respondents indicated that thematic evaluations were useful for shaping country programme documents and 40% indicated that they were useful for informing projects. While slightly over half (55%) of respondents indicated that ICPEs were useful for shaping country programme documents, only 37% indicated that they were useful for informing projects.

**Element 2: Proposed adjustments to interventions are clearly informed by**

## performance data

**There are clear mechanisms in place to enable adjustments to programmes and projects. Some country-level evaluations indicate that shortcomings in M&E systems have sometimes constrained UNDP's ability to make course adjustments informed by performance data, while others highlight examples of adjustments based on performance data.**

Programming policies and standards set out mechanisms through which adjustments to interventions can be informed by performance data. The policy on reviewing and adjusting programming requires programme and project boards to meet at designated points, at least once a year, for annual review. Among the purpose of these reviews is assessment of the achievement of results, and reviewing evidence on project performance based on monitoring, evaluation and reporting, including progress reports and combined delivery reports. This evidence, in addition to other considerations such as changes in risk profile, context, etc. is then used as a basis for identifying and addressing operational issues, including those that could lead to revisions of the cooperation framework, country programme, or project.

The new guidance on RBM also emphasises the importance of using performance information for making changes to programmes and projects, and identifies three forms that this can assume:

1. Where results are achieved, steps can be taken to reinforce them
2. Where progress is difficult, different methods can be tried or activities added
3. Where activities and outputs are considered obsolete, they should be discontinued

Evidence from evaluations, however, suggests that shortcomings in project and programme-level M&E systems have often limited UNDP's ability to make course adjustments informed by performance data. As discussed in the analysis for MI 7.4 above, ICPEs pointed to widespread issues with the quality of results framework and monitoring data – this, in itself, serves as a barrier to the use of performance data for informing operational adjustments. Evaluations further indicate that this often had a clear impact on UNDP's ability to manage operations adaptively. For instance, the ICPE for Liberia found that the absence of a comprehensive system for monitoring, evaluation, accountability, and learning constrained the country programme, particularly affecting the capacity to document learning for adaptive management and strategic decision making. Similarly, the ICPE for Vietnam highlighted that in some cases, projects lacked diligent risk monitoring and adaptive management or failed to improve their M&E systems. The corporate evaluation on UNDP's support to access to justice found that UNDP had insufficiently invested in the collection of data on the quality and fairness of supported initiatives, hampering the possibility to implement corrective and targeted measures. Investments that were made by a "few" Country Offices to this end were found to demonstrate the value of stronger M&E for programme management and positive stakeholder engagement.

Other evaluations paint a more positive picture. For example, the ICPE for the DRC found that UNDP had developed a robust verification and monitoring system for its role in managing the Stabilisation Coherence Fund (SCF), in response to demands from donors for better evidence of progress and achievements of funded projects. This system enabled analysis and comparison across different implementation localities and projects, providing opportunities for learning and adaptation of the overall programme strategy. The ICPE for Yemen reported that M&E findings were utilised for learning and informing project adjustments, including adjustments to operating manuals to better target vulnerable groups.

Interviewees at the country level indicated that quarterly and annual project review meetings made use of results data to inform project implementation, identify design issues, and propose course corrections with clear roles for project managers, team leaders, M&E specialists in the review and decision-making process.

### **Element 3: At corporate level, management regularly reviews corporate performance data and makes adjustments as appropriate**

The new Performance App, which brings together data from across several disparate sources within the organisation, is reported to have greatly facilitated managements ability to review performance at different levels and make adjustments as appropriate.

Interviewees highlighted the importance of the Performance App in facilitating regular review of performance data by management. As described in the analysis for 7.1 above, this brings together performance and compliance data from across multiple disparate sources to provide managers with a comprehensive overview of performance across different levels of the organisations. Interviewees indicated that the App serves multiple purposes, including analysis of performance trends to support decision making and annual reporting, and risk monitoring at the global, regional, and country levels, enabling managers to identify and respond to issues as they emerge. Data from the performance App is also used to inform monthly discussions in the Corporate Performance Unit. It is understood from interviews that data from the app has informed key actions at the corporate level through the identification of trends and gaps. For example, analysis of the data revealed a decline in large projects, which prompted the executive office to establish a large project development facility with seed funding and a selection committee.

**Element 4: Performance data support dialogue in partnerships at global, regional and country levels.**

There is insufficient evidence to support a reliable assessment of this element, which is therefore not scored.

In the MOPAN survey, 74% of respondents indicated that they either strongly agree (30%) or agree (44%) that UNDP's results data is useful for informing dialogue with partners.

**MI 7.5 Evidence confidence**

**Medium confidence**

**KPI 8: Evidence-based planning and programming applied**

**KPI score**

**Satisfactory**

**2.97**

**MI 8.1: A corporate independent evaluation function exists**

**Score**

**Overall MI rating**

**Highly satisfactory**

**Overall MI score**

**3.67**

Element 1: The evaluation function is independent from other management functions (operational and financial independence)

4

Element 2: The head of evaluation reports directly to the governing body of the organisation (structural independence)

4

Element 3: The evaluation office has full discretion in deciding the evaluation programme

4

Element 4: The central evaluation programme is fully funded by core funds

3

Element 5: Evaluations are submitted directly for consideration at the appropriate level of decision-making for the subject of evaluation

4

Element 6: Evaluators are able to conduct their work during the evaluation without undue interference by those involved in implementing the unit of analysis being evaluated (behavioural independence)

3

**MI 8.1 Analysis**

**Evidence documents**

**Element 1: The evaluation function is independent from other management functions (operational independence)**

**Element 2: The head of evaluation reports directly to the governing body of the organisation (structural independence)**

UNDP's Independent Office of Evaluation (IEO) is both operationally and structurally independent. The IEO's new evaluation policy indicates that it is a "functionally independent unit within UNDP that supports the oversight and accountability functions of the Executive Board and management of UNDP, UNCDF, UNV and UNOSSC", and that this structural independence "underpins and guarantees its freedom to conduct evaluations and report evaluation results to the Executive Board". The policy also explicitly identifies the Executive Board as the custodian of the evaluation policy, and that it is responsible for approving financial appropriation to the IEO in the context of UNDP's integrated budget and financial rules and regulations. A 2024 independent review of UNDP's evaluation architecture found

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that it was “robust and independent, due particularly to the direct reporting line from the IEO to the Executive Board”, and that the structure was widely recognised as a significant strength by stakeholders across UNDP.

**Element 3: The evaluation office has full discretion in deciding the evaluation programme**

The IEO has full discretion in deciding the evaluation programme for *centralised* evaluations, which include corporate and thematic evaluations, as well as Independent Country Programme evaluations. However, the new evaluation policy does highlight the importance of meaningful engagement with UNDP management and other stakeholders in determining the focus of corporate and thematic evaluations, without compromising independence. Evidence from interviews indicated that the IEO has succeeded in developing an approach to the elaboration of its programme which carefully balances the independence of the function with the need to ensure the strategic relevance and utility of evaluations. This has included the development of a prioritisation framework for selecting which Country Programmes should be evaluated each cycle, based on considerations of risk and value, among others. Prioritisation decisions are made by the IEO in close collaboration and discussion with relevant regional bureau, to ensure that contextual knowledge and strategic considerations inform the planning process. The focus of corporate and thematic evaluations also involves consultations with UNDP’s management and Executive Board, with initial proposals based on the focus areas of the organisation’s Strategic Plan.

In line with UNDP’s evaluation policy, the IEO does not have full discretion in deciding the focus of decentralised evaluations. Instead, individual UNDP business units (i.e. headquarter units, regional units, and country offices) plan decentralised evaluations. UNDP’s new evaluation policy indicates that these should ensure a balance between meeting the needs of donors and conducting mandatory evaluations on one the one hand and supporting programme learning and risk oversight on the other. However, the recent independent review of UNDP’s evaluation policy found that decentralised evaluations had lacked alignment with broader UNDP strategic priorities, with donor-driven requirements overshadowing organisational goals. As discussed in the analysis for MI 8.3, the review also highlighted persistent challenges relating to the quality of decentralised evaluations.

**Element 4: The central evaluation programme is fully funded by core funds (financial independence).**

UNDP’s evaluation policy indicates an ambition to ensure that 1 percent of the combined programmatic budget (core and non-core) is allocated to the IEO on an annual basis, with 0.3 percent reserved for the work of the IEO. However, the 2024 independent review of the evaluation function found that while the 1 percent funding formula had provided the IEO with a clear resource base for its work plans , it was important to establish a minimum budget threshold to ensure that the IEO could maintain its core functions and meet corporate obligations for delivering centralised evaluations in the event of a significant decline in UNDP programmatic resources.

However, during the assessment period this target of 1 percent has not been achieved. As highlighted in the IEO’s most recent annual report on evaluation, since 2018, the proportion of UNDP programme resources spent on evaluation has increased from 0.48% to 0.83%. It also highlights that in recent years, the IEO’s budget had only grown in line with organisation’s salary increases. As a result, regional evaluation positions in the Middle East, Africa, and Latin America have remained vacant, and the IEO reconsidering its workload.

In addition, the 2024 review of the evaluation policy highlighted critical under-resourcing of decentralised evaluations. Interviews indicated that inconsistent capacity for monitoring and evaluation across UNDP business units remains a persistent challenge.

**Element 5: Evaluations are submitted directly for consideration at the appropriate level of decision-making for the subject of evaluation.**

**Element 6: Evaluators are able to conduct their work during the evaluation without undue interference by those involved in implementing the unit of analysis being evaluated (behavioural independence).**

Evaluations are submitted to the level that is relevant for decision-making relating to the subject of the evaluation, and relevant business units are required to prepare management responses to recommendations that include specific, time-bound actions with clearly assigned responsibilities to implement them. Corporate, thematic, and global and regional programme evaluations are submitted to the Executive Board, along with their management responses.

UNDP’s evaluation policy requires evaluations to be conducted with impartiality and credibility, free from undue influence that could compromise their objectivity. In addition, the policy explicitly requires that decentralised evaluations commissioned by UNDP business units should not be carried out by UNDP staff with a vested interest in the result. Decentralised evaluations are carried out by independent external consultants, and UNDP’s management is required to take all necessary actions to ensure the objectivity and impartiality of the process and persons hired.

The 2024 review of UNDP’s evaluation policy strongly suggests a high level of behavioural independence in its finding that the organisation’s evaluation architecture is widely recognised as a significant strength, ensuring that evaluations “uphold their independence and integrity”, and that the IEO is viewed as a “trusted advisor” by both internal and external stakeholders, in particular because of its impartial assessments of development effectiveness. However, this appears to be the case primarily for IEO-led evaluations. The same review found that decentralised evaluations were “more susceptible to management interference and lack the rigour found in centralised evaluations”.

**MI 8.1 Evidence confidence**

**High Confidence**

**MI 8.2: Consistent, independent evaluation of results (coverage)**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3.2**

Element 1: An evaluation policy describes the principles to ensure the coverage, quality and use of findings, including in decentralised evaluations

4

Element 2: The policy/an evaluation manual guides the implementation of the different categories of evaluations, such as strategic, thematic, corporate level evaluations, as well as decentralised evaluations

4

Element 3: A prioritised and funded evaluation plan covering the organisation’s planning and budgeting cycle is available

3

Element 4: The annual evaluation plan presents a systematic and periodic coverage of the MO’s interventions, reflecting key priorities

3

Element 5: Evidence demonstrates that the evaluation policy is being implemented at country-level

2

**MI 8.2 Analysis**

**Evidence documents**

**Element 1: An evaluation policy describes the principles to ensure the coverage, quality and use of findings, including in decentralised evaluations**

UNDP’s evaluation policy was revised in 2025 following an independent review in 2024. The policy sets out a risk-based approach to shaping the coverage of centralised evaluations. This appears to be in response to the 2024 independent reviews’ recommendation that greater attention to the identification of operational and programmatic risks should be needed during the evaluation planning process. The new evaluation policy indicates that thematic evaluations should be carefully selected in consultation with management to focus on areas that are most critical to enable UNDP to achieve its strategic vision. Independent Country Programme Evaluations, on the other hand, are planned using a risk-based, prioritised approach, focusing on countries with higher levels of complexity, volatility or strategic importance. At the same time, full coverage is also ensured, with country programmes evaluated at least once every two cycles. In the MOPAN survey, 69% of respondents indicated that they either strongly agree (26%) or agreed (43%) that UNDP effectively evaluates a broad range of interventions at the country level.

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As noted in the analysis for MI 8.1, UNDP programme and policy units are responsible for commissioning decentralised evaluations according to evaluation plans that coincide with

relevant programmes and global projects. The policy clearly states that all development programmes, projects and portfolios are subject to a decentralised evaluation in line with strategic priorities and needs. UNDP's Bureau for Policy and Programme supports works with the M&E staff of UNDP business units to ensure that evaluation plans are properly implemented. The IEO's evaluation guidelines indicate that all programme units are required to present a timed and fully costed evaluation plan to the Executive Board for each country, regional, and global programme document that is considered for approval. In addition, all programmes submitted to the Programme Appraisal Committee for review must be accompanied by an evaluation rationale that explains the justification for the evaluations included in the plan. The guidelines also set out criteria for evaluation plans, as well as steps for ensuring accurate costing of evaluation plans.

At the project level, the IEO's evaluation guidelines set out thresholds for mandatory evaluations at the project level. These indicate that:

- Projects with a planned budget or actual expenditure of more than USD 5 million must have a midterm and a final evaluation (unless the project is under four years, in which case only one evaluation is required).
- Projects with a planned budget or actual expenditure of between USD 3 million and USD 5 million must have a midterm or a final evaluation.
- Projects with a duration of more than five years must have at least one mid-term or final evaluation
- Projects entering a second or subsequent phase must have one evaluation before moving to that new phase
- Development initiatives being considered for scaling up require an evaluation before expansion

While the IEO's evaluation guidelines clearly set out that decentralised evaluation plans must be fully costed, the 2024 independent review of the evaluation policy highlighted critical under-resourcing of decentralised evaluations. It also reported concerns about the focus of the UNDP evaluation architecture on quantity over quality, particularly in relation to decentralised evaluations, and that its stakeholders were of the view that there should be fewer, but more strategically focused evaluation, particularly as UNDP transitions to a portfolio approach to programme management. It is important to note, however, that the large volume of decentralised evaluations undertaken by UNDP is attributable on part to mandatory donor requirements, and that BPPS continues to advocate for more thematic and strategic evaluations.

**Element 2: The policy/an evaluation manual guides the implementation of the different categories of evaluations, such as strategic, thematic, corporate level evaluations, as well as decentralised evaluations**

UNDP's evaluation guidelines provide detailed guidance on the implementation of different categories of evaluations, including independent country programme evaluations, outcome evaluations, regional programme evaluations, project evaluations, GEF, Adaptation Fund, and GCF evaluations, multi-country evaluations, portfolio evaluations, thematic evaluations, impact evaluations, joint evaluations, and evaluations commissioned by donors or other multilateral organisations.

For each category of evaluation, the guidelines provide guidance relating to:

- Purpose and scope
- Management and implementation
- Methodology guidelines

The guidelines also provide detailed guidance on evaluation implementation and use. These cover the initiation of the evaluation process, evaluation preparation, evaluation management, and using management response and publication. The guidelines contain templates for Terms of Reference, evaluation reports, and management responses. In addition, they set out the quality standards expected of evaluations.

UNDP's Evaluation Resource Centre also includes a "methods" centre, which provides resources relating to guidelines for UNDP evaluations, various methodological approaches, tools, and templates for use at various stages of evaluation.

**Element 3: A prioritised and funded evaluation plan covering the organisation’s planning and budgeting cycle is available**

**Element 4: The annual evaluation plan presents a systematic and periodic coverage of the MO’s interventions, reflecting key priorities**

UNDP’s online Evaluation Resource Centre provides a comprehensive overview of planned and completed IEO evaluations for the 2022-25 strategic period. This interactive platform provides information on each evaluation planned during the strategic period, including the evaluation type, its status, its planned and actual completion date, its budget, and whether a management response is available. This indicates that between 2022 and 2025, a total of 72 IEO-led evaluations were planned, representing a total budget of USD 6,600,184. As of November 2025, only 2 of the 72 planned evaluations for 2022-25 were incomplete. These were Independent Country Programmes Evaluations for South Sudan and Ukraine.

In terms of coverage,

- 57 Independent Country Programme Evaluations were completed during the period
- 3 evaluation syntheses were completed
- 11 corporate/thematic evaluations were completed

The 11 corporate/thematic evaluations focused on key priorities of the strategic plan. For analysis of the implementation of planned decentralised evaluations, see element 5 below.

**Element 5: Evidence demonstrates that the evaluation policy is being implemented at country-level**

Annual evaluation reports during the assessed period indicate that decentralised evaluation plans have struggled to fully their evaluation plans. In 2024, for example, the average completion rate of evaluation plans across regions was 68%, with the lowest completion levels in Latin America and the Caribbean (48%) and Africa (64%) and the highest levels in Asia and the Pacific (92%) and the Arab States (88%). The 2023 report indicates that in total 63% of planned decentralised evaluations were completed, which was lower than the total figure for 2022 (73%).

As indicated above, the 2024 independent review of the evaluation policy highlighted the persistent challenge of under-resourcing of decentralised evaluations, which may explain the limited extent of implementation. According to annual evaluation reports, country offices and regional bureaus experienced difficulties in sourcing strong evaluators, which led to recruitment delays and impacts on evaluation quality. Evidence from interviews also pointed to inconsistent levels of capacity for managing evaluation across policy and programme units. According to the 2024 Annual Report on Evaluation, to help address this issue the IEO has begun a large scale, ongoing vetting process. To date, over 560 evaluation consultants have been vetted and included in the Global Policy Network roster. UNDP can now also use the IEO’s Evaluation Resource Centre to review the past work and quality scores for potential evaluators.

**MI 8.2 Evidence confidence**

**High Confidence**

<b>MI 8.3: Systems applied to ensure the quality of evaluations</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Unsatisfactory</b>
<b>Overall MI score</b>	<b>2</b>
Element 1: Evaluations are based on design, planning and implementation processes that are inherently quality oriented	2
Element 2: Evaluations use appropriate methodologies for data collection, analysis and interpretation	2
Element 3: Evaluation reports present the evidence, findings, conclusions, and where relevant, recommendations in a complete and balanced way	2
Element 4: The methodology presented includes the methodological limitations and concerns	2
Element 5: A process exists to ensure the quality of all evaluations, including decentralised evaluations	2

MI 8.3 Analysis	Evidence documents
<p><i>N.B it is important to note that the following analysis, and corresponding element-level scores, refers to both centralised evaluations, managed by the IEO, and decentralised evaluations, commissioned and managed by UNDP's different business units. The IEO has direct responsibility for ensuring the quality of the centralised evaluations that it leads. However, while the IEO does assess the quality of decentralisations, it does not ensure the quality of these. That said, and as discussed in the analysis for element 5, the IEO is undertaking initiatives to facilitate improvements to the quality of decentralised evaluations.</i></p> <p><b>Elements 1, 2, 3 &amp; 4:</b> As set out by the UNDP evaluation policy, IEO-led (centralised) evaluations and decentralised evaluations are required to meet the quality standards defined by UNEG, and set out in UNDP's own evaluation guidelines. These guidelines include an annex that sets out clear quality standards relating to different phases of the evaluation process and components of evaluation reports. They also include detailed guidance on methodologies for different evaluation types. These guidelines are complemented by additional guidance on methodology, tools, and templates on the IEO's online Evaluation Resource Centre.</p> <p>Each of the IEO-led evaluations reviewed for this MOPAN assessment clearly adhered to these quality-oriented guidelines and processes. Methodologies were appropriate and clearly communicated, including their limitations, and findings, conclusions, and recommendations were presented in a complete and balanced way.</p> <p>However, as the 2024 independent review of the evaluation policy, as well as the IEO's own annual reporting highlights, despite strong quality assurance processes for centralised evaluations, significant quality concerns remain with respect to the quality of decentralised evaluations, as discussed in the analysis for element 5 below.</p> <p><b>Element 5: A process exists to ensure the quality of all evaluations, including decentralised evaluations</b></p> <p>The IEO has robust processes in place for assessing and ensuring the quality of all centralised evaluations. This was a finding of the 2024 independent review, and it is also evident in the quality of the centralised evaluations reviewed for this MOPAN assessment.</p> <p>The IEO also conducts annual surveys to collect the perspectives of stakeholder on the work of the office and the quality of its centralised evaluation reports and publications. Data from these surveys presented in the 2023 Annual Report on Evaluation clearly shows that stakeholders were largely satisfied with the quality of IEO products, and that levels of satisfaction were, in general, steadily rising year on year.</p> <p>However, the IEO assesses, but <i>does not ensure</i> the quality of all decentralised evaluations. All decentralised evaluations are subjected to quality assessment by the IEO. The results of these assessments highlight persistent inconsistency in the quality of these evaluations, though this does appear to have improved in recent years. In 2024, 130 (50.9%) out of a total of 264 reports were assessed at a satisfactory level, with 129 rated as below satisfactory.</p> <p>The 2023 annual report on evaluation highlighted four separate challenges that were said to be affecting the quality of decentralised evaluations:</p> <ol style="list-style-type: none"> <li>1. Capacity and staffing issues in results-based management and evaluation units, including limited dedicated staffing for evaluation</li> <li>2. Difficulties in sourcing strong evaluators leading to repeated advertisements and delays.</li> <li>3. Challenges in specific countries impacting the completion of planned activities, such as changes in national priorities and crises</li> <li>4. Fostering a culture of learning, including encouraging the integration of evaluations into decision making and planning processes.</li> </ol> <p>The IEO has taken some steps to try and facilitate quality improvements for decentralised evaluations. This has included the launch of the online Evaluation Resource Centre, the development of a vetted roster of evaluation consultants, and the ongoing development of</p>	<p>022, 023, 024, 025, 026, 027, 029, 037, 038, 039, 040, 041, 045, 273, 308, 374, 375, 305</p>

an AI quality assurance app for decentralised evaluations.

The 2024 independent review of the evaluation policy recommended that the IEO shift the focus of QA processes for decentralised evaluations towards prioritising the strategic use of evaluations, rather than focusing on project-level evaluations, and conducting project-level evaluations only when mandatory for donors.

**MI 8.3 Evidence confidence**

**High Confidence**

**MI 8.4: Mandatory demonstration of the evidence base to design new interventions**

**Score**

**Overall MI rating**

**Unsatisfactory**

**Overall MI score**

**2.2**

Element 1: A formal requirement exists to demonstrate how lessons from past interventions have been taken into account in the design of new interventions

3

Element 2: Clear feedback loops exist to feed lessons into the design of new interventions

2

Element 3: Lessons from past interventions inform new interventions

2

Element 4: Incentives exist to apply lessons learned to new interventions

2

Element 5: The number/share of new operations designs that draw on lessons from evaluative approaches is made public

2

**MI 8.4 Analysis**

**Evidence documents**

**Element 1: A formal requirement exists to demonstrate how lessons from past interventions have been taken into account in the design of new interventions**

UNDP’s operational policies include formal requirements to demonstrate how lessons from past interventions have been taken into account in the design of new interventions.

At the programme level, UNDP’s programme and project programming standards do explicitly require regional or country programme documents draw on lessons learned from evaluation (in addition to consideration of UNDP comparative advantages, among other factors) when selecting programme priorities.

In addition, the templates that are used to assess the quality of proposed programmes prior to approval includes a criterion that examines the extent to which the programme has adequately used evaluation findings and other outcome-level evidence from other/prior programme performance. In order to achieve a highly satisfactory rating on this criterion, the programme document demonstrate that knowledge and lessons learned backed by credible evidence from evaluation, analysis, corporate policies/strategies, and monitoring have been explicitly used, with appropriate referencing, to develop the programme’s theory of change and justify the approach used by the programme over alternatives.

As noted in the analysis under element 5, this quality criterion now publicly tracked using the IRRF. Between 2021 and 2024, the average quality score for “lessons learned from evidence” has averaged at just over 2 (i.e. satisfactory). Programme designs with satisfactory scores contain references to knowledge and lessons from evaluations and other sources, though these have not been explicitly used to develop the programme’s theory of change or justify the approach used by the programme over alternatives. The results from the IRRF therefore indicate that, on average, country programme documents are referencing lessons learned and knowledge from evaluations, but that the extent to which these are explicitly used to inform the development of theories of change is inconsistent.

At the project level, the same standards require that “evaluations, lessons, innovations, and other knowledge and evidence” to be used, “as available”, to “support the rationale for the project approach being the most likely to lead to the desired development change”. Unlike at the programme level, the extent to which this formal requirement is implemented is not publicly tracked. However, the 2024 review of UNDP’s evaluation policy found that “despite the importance of decentralised evaluations, their findings are often under-utilised in decision making processes”, and that “stakeholders emphasised the need for stronger systems to facilitate and monitor the use of decentralised evaluation results for

092, 273, 372, 360, 377, 374, 375, 273

organisational learning and adaptation”.

## **Element 2: Clear feedback loops exist to feed lessons into the design of new interventions**

In the MOPAN survey, 69% of respondents indicated that they either strongly agree (22%) or agree (45%) that UNDP learns from its past performance when designing new interventions. However, evidence from other sources, as discussed below, suggests that there are inconsistencies in this area.

As noted above, project and programming standards alongside approval and appraisal processes serve as one mechanism through which the incorporation of lessons into the design of new interventions is required and incentivised. As discussed in the analysis for MI 8.7, there are several mechanisms in place for disseminating lessons from evaluations across the organisation, and the evidence indicates that these are well-used.

Recently, the IEO conducted surveys of UNDP staff to collect feedback on the quality and utility of the reports that it produces. This included questions about the extent to which evidence from thematic evaluations, independent country evaluations, and reflections papers informed programmes and projects. Results relating to these questions are summarised in the table below.

Evaluation type	% of respondents reporting utility in shaping country programme documents	% of respondents reporting utility in informing projects
Thematic evaluations	26%	40%
ICPEs	55%	37%
Reflections papers	26%	37%

These results indicate that at the programme level, only 55% of respondents felt that independent country evaluations helped to shape country programme documents, and just over a quarter felt that thematic evaluations of reflections papers had helped to shape country programmes. At the project level, the proportion of respondents that felt evidence from IEO-led evaluations helped inform projects was under 50% for each evaluation type. This low proportion, however, should be interpreted in light of the fact that IEO-led evaluations, given their strategic and or programme-level focus, are not expected to directly inform projects.

These proportions are relatively low, and this may suggest that either, a) feedback loops for feeding lessons into the design of new interventions are inconsistent, or b) the evidence contained within evaluation is not intrinsically useful or relevant to operational staff. The latter possibility is unlikely, however, because a clear majority of respondents to the survey indicated that both thematic evaluations (66%) and ICPEs (71%) provided valuable evidence for learning.

It is also important to highlight that these results apply to IEO-led evaluations only. As noted above, the 2024 review of UNDP’s evaluation policy found that the findings from decentralised evaluations were, in general, under-utilised in decision making processes. To some extent, this may be attributable to the inconsistent quality of decentralised evaluations, as discussed in the analysis for MI 8.3 above.

## **Element 3: Lessons from past interventions inform new interventions**

As described in the analyses for the above elements, despite the formal requirement that lessons from past interventions inform new interventions, the extent to which this happens in practice is inconsistent across both programmes and projects.

## **Element 4: Incentives exist to apply lessons learned to new interventions**

As described above, at the programme level, the primary incentive for applying lessons learned to new interventions relates to the explicit consideration of this during the appraisal

and approval processes.	
<b>Element 5: The number/share of new operations designs that draw on lessons from evaluative approaches is made public</b>	
As described above, the IRRF reports the average quality score relating to the incorporation of lessons and evidence in relation to new programmes. At the project level, however, this does not appear to be tracked.	
<b>MI 8.4 Evidence confidence</b>	<b>Medium confidence</b>

<b>MI 8.5: Poorly performing interventions proactively identified, tracked and addressed</b>	<b>Score</b>
<b>Overall MI rating</b>	<b>Satisfactory</b>
<b>Overall MI score</b>	<b>2.75</b>
Element 1: A system exists to identify poorly performing interventions	3
Element 2: Regular reporting tracks the status and evolution of poorly performing interventions	2
Element 3: A process for addressing poor performance exists, with evidence of its use	3
Element 4: The process clearly delineates the responsibility to take action	3

<b>MI 8.5 Analysis</b>	<b>Evidence documents</b>
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<p><b>Element 1: A system exists to identify poorly performing interventions</b></p> <p>During the assessment period, UNDP developed a “Performance App”. This App is an internally facing tool that consolidates data from over 320 different platform, to track performance at the global, regional bureau, and country office levels relating to five key areas: impact, accountability, efficiency, values, and people.</p> <p>The App was developed as an effort to address challenges that UNDP had faced in organisational performance monitoring during the assessment period, including:</p> <ul style="list-style-type: none"> <li>• The reliance of Regional Bureaus and Country Offices numerous, disparate dashboards for corporate requirements</li> <li>• The lack of a standardised, coherent approach for performance monitoring across the organisation</li> <li>• The lack of a common lens for senior leadership to oversee organisational performance</li> <li>• Challenges in connecting data points to make informed decisions and prioritise improvement areas</li> </ul> <p>The App uses a traffic light system to classify indicator performance across the key areas. Indicators with a red rating highlight areas of limited to no progress, and signal the need for management attention. As such, the Performance App clearly serves as a tool for identifying poorly performing interventions. Prior to the development of the App, issues with intervention performance were identified through several different systems and Power Bi dashboards, including Quantum + ((risk and results data), Compliance Status Dashboards, the Project Quality Assurance system, Results-Oriented Annual Reports, among others.</p> <p>Currently, the APP only tracks indicator performance at the regional bureau and country office level. However, work is underway to expand its functionality to track indicator performance in the same areas at the project level.</p> <p><b>Element 2: Regular reporting tracks the status and evolution of poorly performing interventions</b></p> <p>The Performance App is an internal management tool, and is therefore not publicly facing. As such, UNDP does not issue public reports on the status and evolution of poorly performing interventions.</p> <p>However, the MOPAN assessment team were provided with a detailed demonstration of</p>	056, 064, 339, 56, 376
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the Performance App and its functionality. This demonstration clearly indicated that through its integration of performance data from various dashboards, the Performance App served as an effective tool for tracking the status and evolution of poorly performing interventions at the regional bureau and country office level.

**Element 3: A process for addressing poor performance exists, with evidence of its use**

**Element 4: The process clearly delineates the responsibility to take action**

Periodic and quarterly regional bureaux management reviews are the main process used to address UNDP performance, including Country Office programme and project performance, audit, evaluation, financial and procurement management. Evidence from interviews indicated that the Performance App has been used extensively to inform management action in cases where the data indicates compliance, or issues with performance.

UNDP's Accountability Framework and Oversight Policy clearly delineates responsibilities for action in relation to poorly performing interventions. It sets out that Assistant Administrators and Directors of Regional Bureaux are accountable to the Associate Administrator for monitoring the performance of Country Offices and taking steps to address recurring programmatic and operational issues. In addition, individual (including managers) in UNDP are accountable for how they discharge delegated authority in delivering agreed performance results and budgets. Managers of regional and country programmes are required to adhere to monitoring standards and policies, which includes the tracking of performance through the collection of appropriate and credible data and other evidence, and analysing this evidence to inform decision making, improve effectiveness and efficiency, and adjust programming as necessary.

The recent internal audit of project monitoring and oversight practices in UNDP highlighted a number of issues relating to this across different regional offices:

- In the Regional Bureau for Africa, weaknesses were identified in monitoring, reporting and oversight of project results
- In the regional Bureau for Asia and the Pacific, weaknesses were found in implementing monitoring controls
- In the Regional Bureau for the Arab States, results frameworks were found to not support effective monitoring of results
- In the Regional Bureau of Europe and CIS, there was found to be inadequate planning of monitoring resources and implementation of monitoring activities, as well as inadequate risk monitoring practices
- In the Regional Bureau for Latin America and the Caribbean, there was found to be insufficient planning for results-based budgeting at the project level, and ineffective project-level risk management for informed decision making

These findings indicate that during the assessment period, there was some inconsistency in the extent to which Regional Bureaux were fulfilling their oversight responsibilities with respect to project monitoring

**MI 8.5 Evidence confidence**

**High Confidence**

**MI 8.6: Clear accountability system ensures responses and follow-up to and use of evaluation recommendations**

**Score**

**Overall MI rating**

**Highly Satisfactory**

**Overall MI score**

**4**

Element 1: Evaluation reports include a management response (or has one attached or associated with it)

4

Element 2: Management responses include an action plan and/ or agreement clearly stating responsibilities and accountabilities

4

Element 3: A timeline for implementation of key recommendations is proposed

4

Element 4: An annual report on the status of use and implementation of evaluation recommendations is made public

4

MI 8.6 Analysis	Evidence documents
<p><b>Element 1: Evaluation reports include a management response (or has one attached or associated with it)</b></p> <p>UNDP’s evaluation policy clearly stipulates that UNDP’s management must prepare management responses to all IEO evaluations and all decentralised evaluations. All management responses are required to include specific, time-bound actions, with clearly assigned responsibilities to implement them. Management responses for centralised evaluations are submitted to the Executive Board, and UNDP’s management is required to report annually to the Board on their management responses and the actions taken. The 2024 independent review of the evaluation policy underscored the IEO’s “robust management response system, which stakeholders recognised as a significant strength, particularly at the centralised level”.</p> <p>According to data from the IEO’s Evaluation Resource Centre, of the 66 centralised evaluations requiring a management response (note that synthesis products do not require management responses) that were completed between 2022 and 2025, only five did not have completed management responses, and of these. Of the five evaluations that did not have completed management responses, four had been published within 4 months of the time of writing. As of January 2026, only one completed central evaluation lacked a management response. Data from the IEO’s Evaluation Resource Centre indicates that of 1,935 decentralised evaluations completed between 2020 and 2025, just over 96% had completed management responses.</p> <p><b>Element 2: Management responses include an action plan and/ or agreement clearly stating responsibilities and accountabilities</b></p> <p>All management response to evaluation recommendations contain specify a set of key actions that management commits to undertaken. Each key action is linked to a completion date by which management commits to implementation. A responsible unit is also identified for each key action. For details on the tracking of implementation of key actions associated with management responses, see the analysis for element 5 below.</p> <p><b>Element 3: A timeline for implementation of key recommendations is proposed</b></p> <p>As noted above, each key action associated with the management response to evaluation recommendations is lined to a completion date by which time management commits to implementing the key action. The implementation of key actions is tracked by the IEO. For details on the tracking of implementation of key actions associated with management responses, see the analysis for element 5 below.</p> <p><b>Element 4: An annual report on the status of use and implementation of evaluation recommendations is made public</b></p> <p>UNDP’s online Evaluation Resource Centre tracks the status and use of evaluation recommendations in real time, by tracking the implementation of key actions associated with completed management responses. Annual Reports on Evaluation, published by the IEO, also track this. One of the key performance indicators in the IEO’s Annual Reports on Evaluation focuses on the percentage of decentralised evaluation management actions that are implemented. The Evaluation Resource Centre data tracks implementation of key actions from management responses to both decentralised and IEO-led evaluations.</p> <p>Data from the Evaluation Resource Centre point to a relatively high rate of implementation of key actions for both IEO-led and decentralised evaluations. Specifically, the data show that:</p> <p><i>For decentralised evaluations</i></p> <ul style="list-style-type: none"> <li>• Between 2020 and 2025 there were a total of 22,309 key actions planned by UNDP management in response to evaluation recommendation. In 2026 there were a total of 1125 key actions planned.</li> <li>• Between 2020 and 2025 75% of these key actions were completed, and 13.9% had been initiated. In 2026, 58% of key actions were completed and 25% had been initiated.</li> </ul>	<p>067, 092, 273, 305, 372, 374, 375, Evaluation Resource Centre Data, 377</p>

- Between 2020 and 2025 the remaining share of key actions were either not initiated (2.9%) or overdue (2.1%). In 2026, the remaining share of key actions were either not initiated (5%) or overdue (12%)

*For IEO-led evaluations*

- Between 2020 and 2025 there were a total of 1,445 key actions planned by UNDP management in response to recommendations for either ICPEs (1149) or thematic evaluations (296)
- Over the same period, 60% of these key actions were completed, and 27.12% had been initiated.
- The remaining share of key actions were either not initiated (4.6%) or overdue (8.4%).

The annual surveys carried out by the IEO on the utility of its products also include a question on the extent to which internal stakeholders are satisfied with the utility of recommendations in IEO led evaluations. Survey data presented in the 2023 Annual Report on Evaluation indicates that that in 2023:

- 67% of respondents were satisfied or strongly satisfied with the actionability of recommendations
- 80% of respondents were satisfied or strongly satisfied with the clarity of recommendations
- 82% of respondents were satisfied or strongly satisfied with the impartiality of recommendations
- 79% of respondents were satisfied or strongly satisfied with the substance of recommendations
- 76% of respondents were satisfied or strongly satisfied with the utility of recommendations

These results suggest high levels of satisfaction with the quality of recommendations from IEO-led evaluations. Data from 2024 indicate that 80% of respondents were satisfied or strongly satisfied with the clarity and actionability of ICPE recommendations, and that 67% were satisfied or strongly satisfied with the clarity and actionability of thematic and corporate evaluation recommendations.

**MI 8.6 Evidence confidence**

**High Confidence**

**MI 8.7: Uptake of lessons learned and best practices from evaluations**

**Score**

**Overall MI rating**

**Satisfactory**

**Overall MI score**

**3**

Element 1: A complete and current repository of evaluations and their recommendations is available for use

4

Element 2: A mechanism for distilling and disseminating lessons learned internally exists

3

Element 3: A dissemination mechanism to partners, peers and other stakeholders is available and employed

3

Element 4: Evidence is available that lessons learned and best practices are being applied

2

**MI 8.7 Analysis**

**Evidence documents**

**Element 1: A complete and current repository of evaluations and their recommendations is available for use**

The IEO's online Evaluation Resource Centre, which is publicly accessible, contains all 7033 evaluations and their recommendations, published between 1997 and 2025. The platform is intuitive to navigate, and all reports can be downloaded easily.

003, 244, 273, 374, 375, 377, Evaluation Resource Centre

**Element 2: A mechanism for distilling and disseminating lessons learned internally exists.**

**Element 3: A dissemination mechanism to partners, peers and other stakeholders is available and employed**

*N.B. The analysis for these two elements is combined, because many of the mechanisms*

*that UNDP uses to distil and disseminate lessons have both an internal and external audience*

It is clear that the IEO has invested considerably in developing mechanisms for distilling and disseminating lessons learned internally and externally. In 2024, for example, the IEO launched a new engagement and communications strategy, which outlined several measures designed to enhance the utility and reach of evaluation and knowledge products. These include collaboration to help improve evaluation recommendations and strengthened connections with UNDP's communities of practice.

Among the most important mechanisms for distilling and disseminating lessons learned, both internally and externally, is the IEO's Artificial Intelligence for Development Analytics (AIDA). This is an AI-driven chatbot, launched in 2020 by the IEO in collaboration with the UNDP's Information and Technology Management unit, the UN Computing Centre (UNICC), and Amazon Web Services. that allows users to intuitively explore evaluation findings and lessons synthesised the full database of UNDP's evaluations. Since its launch in 2020, AIDA has undergone continuous improvement, with numerous additions to its functionality. It now categorises its outputs into findings, conclusion, and recommendations, and allows users to filter insights by evaluation quality, evidence sentiment and programme attribute.

The 2024 Internal Audit of the IEO highlighted the considerable quantity of financial resources invested in establishing and maintaining - \$1.5 million in set-up costs and USD 400,000 in annual operating costs since 2023. While the audit pointed to several benefits of AIDA, including less reliance on consultants to produce synthesis products, it also highlighted the lack of quantifiable targets for the use of the tool, meaning that it was not possible to judge the extent to which the number of queries registered by the tool represented positive results. However, evidence from interviews carried out for this assessment did generally highlight positive perceptions regarding the accessibility and utility of the AIDA platform.

The IEO also develops synthesis reports which aim to bring together the main findings, conclusions, and lessons from independent and decentralised evaluations. These serve as an additional mechanism for distilling and disseminating lesson to internal and external stakeholders. Between 2021 and 2025, the IEO produced five synthesis products.

In addition to synthesis products, the IEO produces reflections papers, which are short papers containing lessons from UNDP evaluations, accessible to both internal and external audiences. The 2024 IEO stakeholder survey found that these were perceived to be useful among respondents. While 76% of respondents reported that these reflections papers had "helped learning", only 45% indicated that they had helped to "inform projects" and 26% that they had helped to "shape country programme documents".

A wider UNDP initiative to establish mechanisms for distilling lessons (from evaluations and elsewhere) internally was the establishment of Communities of Practice for major thematic areas (environment, gender equality, governance, health, human development, integration, poverty and inequality, resilience, sustainable energy). According to interviews carried out for this assessment, these communities of practice serve as a core mechanism for structured peer-to-peer learning and knowledge exchange. To facilitate this, UNDP developed "SparkBlue", an online digital platform to allow staff and external partners to collaborate though hosting online communities, consultations, and dialogue. The IRRF tracks the number of annual visitors to SparkBlue, and this has risen steadily over the assessment period. While this rose from 39,465 in 2021 to a high of 128,352 in 2022, the number of annual visitors then declined, and was 83,701 in 2024, well below the target of 140,000.

As noted above, while it is clear that the IEO – and UNDP more broadly – has invested in mechanisms for distilling and disseminating learning and findings to internal and external stakeholders. As discussed below, however, the extent to which evidence from evaluations and elsewhere is applied in practice is inconclusive, and there is an outstanding need for the IEO to track this more systematically.

The IEO's stakeholder survey is a valuable means of assessing internal perceptions of the utility and relevance of IEO evaluations in UNDP. As discussed above, these perceptions

are generally positive. The 2024 stakeholder survey also asked respondent to identify areas in which the IEO could improve its work. Key recommendations provided by surveyed respondents of relevance to this element included:

- Improving the dissemination of evaluation findings through more tailored and accessible products
- Supporting country-led platforms, including non-state stakeholders, for systematic reflection and learning from evaluation
- Boosting the clarity of insights provided by AIDA, to further enhance its utility

The 2024 internal audit of the IEO also highlighted gaps in its previous communications strategy, including insufficient information on the audiences to be targeted, the objectives to be achieved, and the communications channels to be used to disseminate knowledge products other than evaluations, such as syntheses, reflections papers, brochures, briefs etc. In October 2024, the IEO finalised an Engagement and Communications Strategy, which articulates a vision and sets priorities around seven areas:

- Enhanced dialogue with UNDP Senior Management
- Tailored engagement and communication strategies for all evaluations
- Co-ideation of recommendations
- Reports' length and clarity
- Communication around knowledge
- Stronger connections with UNDP's Knowledge Hubs and Communities of Practice
- Follow up on evaluations

#### **Element 4: Evidence is available that lessons learned and best practices are being applied**

The results of the IEO's latest stakeholder survey suggest that IEO products are perceived as providing valuable evidence and as supporting learning. However, the same survey points to less consensus regarding the extent to which lessons learned and best practices are being applied to new operations. As discussed in the analysis for 8.4, a minority of respondents agreed that IEO-led evaluations had helped to either inform projects, or shape country programme documents. This is despite the formal requirement for lessons learned from past evaluations and other sources to be included in new Country Programme Documents, and the results from the IRRF which suggest that this requirement is being satisfied, on average, to at least a satisfactory extent.

The results from the survey pertain to IEO-led evaluations only. As highlighted above, in addition to the inconsistent quality of decentralised evaluations, the 2024 independent review of UNDP's evaluation policy found that they were perceived to be under-utilised for decision making.

Interview evidence also highlighted the difficulties in quantifying the extent to which learning is taking place. The 2024 Internal Audit of the IEO made a similar point, in its finding that the office "did not have a mechanism for assessing how its work is contributing to organisational learning over the long term". For example, the audit found that ex-post assessments of the longer-term effects of evaluations were not conducted, for example by assessing whether action taken by UNDP management to implement recommendations results in improvements of development or organisational outcomes. It also found that there was no collection of robust evidence to assess how UNDP management used evaluations to inform management decisions, and to which extent the external national counterparts benefited from the evaluation.

Lastly, it is important to highlight the conclusion reached by the recent evaluation of UNDP's strategic plan to the effect that efforts to support learning and continuous adaptation were nascent and limited in scale.

#### **MI 8.7 Evidence confidence**

**Medium  
Confidence**

## Results

*Achievement of relevant, inclusive and sustainable contributions to humanitarian and development results are achieved in an efficient manner.*

<b>KPI 9: Development and humanitarian objectives are achieved and results contribute to normative and cross-cutting goals</b>	<b>KPI score</b>
<b>Satisfactory</b>	<b>2.75</b>
<b>MI 9.1: Interventions assessed as having achieved their objectives, and results (analysing differential results across target groups, and changes in national development policies and programs or system reforms)</b>	<b>Score</b>
<b>MI rating:</b>	<b>Satisfactory</b>
<b>MI score:</b>	<b>3</b>
<b>MI 9.1 Analysis</b>	<b>Evidence documents</b>
<p><b>UNDP’s self reporting indicates consistently- strong output-level performance, with the majority of targets being either met or exceeded between 2022 and 2024.</b> UNDP’s own reporting suggests very strong performance in terms of the delivery of planned <i>outputs</i>. Annual ‘report cards’ provide a summary of performance against milestones and targets at the <i>output level</i>. These report the average percentage achievement of targets for indicators linked to each output in the IRRF. The report card for 2025 indicates that between 2022 and 2024, the average percentage achievement of targets for most outputs was 90% or greater across the six Signature Solutions of the Strategic Plan. For several outputs, the average percentage achievement was consistently over 100%.</p> <p>The 2025 report card highlights only a few exceptions to this general trend of very strong performance against targets at the output level. These exceptions relate to outputs on strengthened social protection systems, strengthened health and pandemic response systems, and the implementation of country-led measures to advance the economic empowerment of women. In no case, however, was the average percentage achievement of targets below 60% in any year.</p> <p><b>This self-reporting does not, however, demonstrate if, how, or where these outputs contribute to outcomes.</b> While this reporting suggests very high levels of achievement of intended results at the output level, it provides no direct evidence relating to the contribution of these outputs to broader, outcome-level achievements. Furthermore, while performance against targets at the output level is clearly strong, there is no direct evidence relating to the level of ambition represented by these targets, or the geographical distribution of reported results. Assessing the extent to which UNDP’s programming has been successful in terms of wider contributions to outcomes therefore requires an appraisal of evidence from sampled evaluations that were published during the assessment period. Sampled evaluations include corporate and thematic, and country-level evaluations published between 2021 and 2025 (evaluations published prior to 2021 are not included, because these relate to results achieved outside of the assessment period).</p> <p><b>Evaluative evidence suggests mixed performance, highlighting areas of strong contribution, but also persistent barriers relating to fragmented delivery and limited scalability of results.</b> Evidence from these evaluations presents a mixed picture of performance. On the one hand, all of the evaluations reviewed highlight important contributions of programming to various results across different contexts, often involving the effective strengthening of institutions and systems, and the shaping of policies and planning frameworks across various sectors at different levels. On the other hand, the evaluations also highlight persistent barriers to effectiveness, including inconsistency in the application of integrated approaches to programming, fragmented delivery, funding constraints, and the limited scale of outcomes and impact.</p> <p><b>The Strategic Plan Evaluation does highlight important achievements across all directions of change.</b> For example, the recent evaluation of the 2022-25 Strategic Plan</p>	<p>022, 023, 024, 025, 026, 027, 028, 029, 037, 038, 039, 040, 041 029, 324, 329, 383, 384, 385</p>

provides highlights a number of key achievements relating to each Direction of Change, though the extent and scale of these is not systematically assessed. It emphasises the *relevance* of UNDP's efforts to encourage an integrated approach to programming and refers to contributions to structural transformation through support to inclusive, green, and digital transitions across a variety of country contexts. The evaluation also points to significant contributions to resilience in crises contexts through governance initiatives and stabilisation programmes and underscores the significant and widely-recognised strategic advantage conferred by UNDP's ability to "stay and deliver" in contexts where other development actors have retreated. Important contributions to LNOB were also reported, particularly in areas of long-standing engagement, including justice and health systems.

**However, it also points to constraints to effectiveness, mainly in relation to inconsistent integration, and limited scalability.** However, the same evaluation noted several key challenges that limited the effectiveness of UNDP's contributions to the Directions of Change. Among the most prominent of the challenges cited involved inconsistencies in applying cross-sectoral integration and systems thinking in programming, and limitations on scale. For example, employment and livelihoods interventions typically had "limited emphasis on comprehensive labour market solutions", and had limited evidence of "broader, scalable impact", collaboration with private entities often "lacked scale and systemic integration", with many efforts limited to "pilot initiatives and sector-specific activities", inconsistent funding "limited the integration of a more systemic approach and scalability of successful green initiatives across regions", and "stakeholder concerns about mission drift and the lack of comprehensive integration further highlighted challenges in promoting cohesive programming to address the root causes of instability and promote long-term development in crisis".

**Other corporate and thematic evaluations reinforce this picture of meaningful contributions constrained by limited integration and scale.** A review of other corporate, thematic evaluations published during the assessment period provides similarly mixed evidence relating to UNDP's contributions to wider results, with limited integration and scale again emerging as key barriers to effectiveness.

For example, the evaluation of private sector development and structural transformation found generally positive evidence that small businesses (the main focus of UNDP's private sector development) had benefitted from improved productivity, resource efficiency, and income, and that UNDP had effectively strengthened the capacity of public institutions to provide services to the private sector. It also found, however, that strategies on private sector development and partnership were not translated into programmatic approaches that effectively utilised UNDP's multiple offers, that support to MSMEs was disjointed from other initiatives that aimed to bring the private sector into closer alignment with the SDGs, and that that integrated projects encompassing macro- and meso-level interventions were rare.

The evaluation of support to ecosystem management and biodiversity pointed to successes across a variety of areas, but also highlighted barriers to the scalability of results, concluding that positive returns from biodiversity and ecosystem services had not been realised at a sufficient scale to incentivise a comprehensive conservation effort in many countries.

An evaluation of UNDP support to social protection systems found that support to national policies and institutional capacities had played an important role in strengthening social protection systems in some countries, short-term and fragmented interventions with limited linkages to policy processes limited the scope of this contribution. Similarly, the evaluation on access to justice found that UNDP had contributed to strengthening national institutions and empowering communities in many cases, but that the limited scale of UNDP programmes and the fragmentation of interventions had reduced the contribution to sustainable, people-centred justice outcomes.

The evaluation of UNDP's support to digital public services found that UNDP's response to the nascent digital ecosystems and markets in least developed and lower middle-income countries had limited contributions. This was attributed in part to external constraints, but also to the fact that many UNDP projects lacked scope, collaboration and anchoring in institutional transformation processes.

Lastly, the evaluation on energy access and transition found that UNDP had made significant contributions to the creation of enabling frameworks for expanding sustainable

access and transforming national energy systems, but that programme time frames and funding fell short of the levels needed to meet targets, and that programming tended to be insular, project-based, and country specific, with missed opportunities for the replication of best practices and innovative techniques.

**The IOE's recent introduction of a programme performance rating system for ICPEs enables a structured approach to summarising evaluative evidence across country contexts.** The IEO has recently introduced a programme performance rating system for use in UNDP's ICPEs. This aims to support the summarisation and quantification of evaluation evidence, and resembles the rating systems used by MDBs and other IFIs. The system provides ratings for each programme evaluated, using the five overall OECD-DAC evaluation criteria, and a sub-set of criteria. A four-point rating scale is used, as follows:

4 = Fully achieved/exceeds expectations

3 = Mostly achieved

2 = Partially achieved

1 = Not achieved

Not all of the ICPEs produced by the IEO during the assessment period included ratings, as the system was only developed in 2021 and has been introduced gradually. Where ratings are assigned, they are contained in the annexes of ICPEs. Although the 2023 Annual Report on Evaluation indicates that the Evaluation Resource Centre now includes a module which aggregates and displays these ratings, this is not available for public view. For this assessment, complete ratings for 30 ICPEs<sup>3</sup> carried out between 2022 and 2025 were manually compiled for analysis.

**The review of ratings from 30 ICPE's suggests that on average, country programmes are mostly achieving their outputs and outcomes.** The rating system includes the following sub-criteria: "Achievement/eventual achievement of the stated outputs and outcome". Ratings against these criteria provide a good basis for assessing evidence from ICPE's in relation to this MI. The average rating for these criteria across the 30 ICPEs reviewed was 2.9 out of 4. This indicates that on average, country programmes were *mostly achieving* their stated outputs and outcomes.

**However, 20% of the reviewed ICPEs provided were rated as having only partially achieved their outputs and outcomes, highlighting uneven performance across country contexts.**

However, this average masks important variation, as illustrated by the table below. Note that ratings with decimal places were rounded to the closest whole number.

Rating	Number	Percentage of total
4 (fully achieved)	3	10%
3 (mostly achieved)	21	70%
2 (partially achieved)	6	20%
1 (not achieved)	0	0%

This indicates that of the ICPE ratings reviewed, a clear majority (80%) were assessed as either having mostly (70%) or fully (80%) achieved their outputs and outcomes. While no ICPE found that the country programme had "not achieved" its output or outcomes, a relatively substantial minority of those reviewed (20%) found assessed country programme outputs or outcomes as having been only partially achieved.

**A qualitative review of 9 ICPEs highlight a coherent focus on the major drivers of change outlined in UNDP's 2022-25 Strategic Plan.** However, while several of these

<sup>3</sup> Namibia, Belarus, Benin, Bhutan, Bosnia & Herzegovina, Cambodia, China, Colombia, Cote D'Ivoire, Cuba, Djibouti, DRC, Eswatini, Ethiopia, Indonesia, Malaysia, Liberia, Mali, Mexico, North Macedonia, Panama, Paraguay, Philippines, Rwanda, Serbia, Türkiye, Timor Leste, Sierra Leone, Uganda and Yemen

evaluations highlighted important contributions to institutional strengthening, they frequently reported limited information on the ultimate impact of UNDP interventions on end beneficiaries. Several also highlighted fragmented initiatives and missed opportunities for synergies both between UNDP’s own interventions and those of other partners.

**MI 9.1 Evidence confidence**

**High Confidence**

**MI 9.2: Interventions assessed as having helped improve gender equality and women’s empowerment**

**Score**

**MI rating:**

**Satisfactory**

**MI score:**

**3**

**MI 9.2 Analysis**

**Evidence documents**

**Data from UNDP’s IRRF highlights both increasing expenditure on gender equality and strong output-level progress on gender equality objectives, but does not measure contributions to higher level outcomes.** UNDP’s IRRF tracks progress against several indicators relating to gender equality. This includes an indicator that tracks the percentage of UNDP expenditures with a significant gender component and with gender as a principal objective. The latest data indicate that as of 2024, 73% of UNDP’s expenditures had a significant gender component with gender as a principal objective, up from 65% in 2021. These data indicate that close to three quarters of UNDP’s expenditures include gender as a principal objective.

The IRRF also tracks progress against several output indicators relating to gender equality – one of the 2022-25 Strategic Plan’s six ‘Signature Solutions’. As described in the analysis for MI 9.1. above, average percentage achievement against indicator milestones is tracked on an annual basis for each output in the development report card. The latest data here indicate that, on average, gender equality-related outputs have been either met or exceeded, as illustrated by the table below:

Output	Performance Against Milestones		
	2022	2023	2024
Country-led measures implemented to achieve inclusive economies and to advance economic empowerment of women in all their diversity, including in crisis contexts	67%	97%	116%
Women’s leadership and participation advanced through implementing affirmative measures, strengthening institutions and civil society, and addressing structural barriers, in order to advance gender equality, including in crisis contexts	125%	93%	99%
National capacities to prevent and respond to gender-based violence (GBV) and address harmful gender social norms strengthened, including in crisis contexts	148%	143%	141%

022, 023, 024, 025, 026, 027, 028, 029, 037, 038, 039, 040, 041, 029, 324, 329, 383, 384, 385

These data suggest strong performance in at the *output level*. As noted in the analysis for KPI, UNDP’s IRRF does not directly track UNDP’s contributions to broader outcomes.

**Evidence from reviewed corporate evaluations points to mixed performance regarding the contributions of UNDP programming to gender equality. Most of the corporate evaluations reviewed point to proactive measures to support gender equality across multiple programming areas, highlighting a strong organisational commitment to the issue.** For example, the evaluation of UNDP’s support to social protection found that UNDP had “supported social protection measures for women in informal employment and enabled some governments to address the risk of gender-based violence and the unequal distribution of care work and to strengthen care systems.” Similarly, the evaluation of UNDP’s support to access to justice found that programming had incorporated a deliberate focus on communities most at risk of being left behind, particularly women and girls. The evaluation of UNDP’s support to the digitalisation of public services also remarked that UNDP programming in this area consistently involved efforts to address geographic, social, and gender inclusion challenges. The evaluation of UNDP’s support to private sector development found that support at the downstream level had maintained an important focus on women and marginalised populations. The evaluation of UNDP’s support to ecosystems and biodiversity found that UNDP had taken steps to

improve gender strategies in its programming in this area.

One key exception to this positive assessment of the presence of proactive measures to support gender equality was in UNDP's support to energy access and transition. The evaluation of UNDP's support in this area unambiguously states that "gender equality and women's empowerment are not sufficiently and adequately considered in UNDP's energy work", and that while "women are targeted to increase their access to energy", "decision making over household energy and budgeting has been mostly overlooked by UNDP, and women continue to face challenges in converting energy access into changes to their social and economic status".

**Despite measures being taken to incorporate a focus on gender equality across many programming areas, the evidence from corporate evaluations indicates that insufficient attention to structural drivers of gender inequality limited the transformational impact of interventions.** This was often found to be because the focus on women's inclusion was not accompanied by sustained efforts to address the various structural factors underpinning gender inequalities. For example, the evaluation of UNDP's support to the private sector found that despite the focus on including women and marginalised groups, interventions often did not address broader issues such as underlying social norms and entrenched systemic inequalities. Respondents to the survey for the evaluation were mostly of the view that programmes were less helpful in providing access to new markets and/or promoting more participation of women in the workforce at all levels. Overall, the evaluation pointed to lower impacts on trade opportunities, employee numbers, and gender equality. The evaluation of support to energy access and transition found that improved support to gender equality in this area required a "move away from the assumption that women will automatically benefit if they are simply included in energy initiatives", and that interventions needed to address "social norms and impediments that limit women's livelihoods and financial control". Similarly, the evaluation of support to ecosystems and biodiversity found that most projects had "limited themselves to women's participation in projects rather than on processes that can be gender-transformative". As such, support in this area was found to have "not yet resulted in substantive empowerment or equality gains". The evaluation of support to the digitalisation of public services found that "efforts to increase the access and use of digital public services by women in rural and remote areas still required considerable work", with a larger issues being "the weak operationalisation of gender-equality policy frameworks, and a significant rural/urban divide, which also impacted access to public services in general".

The formative evaluation of UNDP's approach to Leaving No One Behind (LNOB) also contains several findings relating to the organisation's efforts to promote gender equality through its programming. These point to uncertainties around the extent to which UNDP's programming is having a transformational effect on gender equality. It found, for example, that situation described by the evaluation of the 2018-21 Strategic Plan, to the effect that gender integration was insufficient to sustainably accelerate development results to with transformative measures", remained largely unchanged. It highlighted ongoing challenges to promote a deeper level of integration of gender equality as a catalyst for the SDGs, despite sustained efforts and increased – through still insufficient – core resources devoted to this area.

**Evidence from country-level evaluations points to similar issues.** All of the country-level evaluations reviewed for this assessment highlighted efforts by country offices to integrate gender equality considerations into their programming, and many pointed to important achievements at the output level. Evidence of more transformational change, however, was limited, and several evaluations highlighted the absence of monitoring for outcome level results.

**IEO annual reports also highlight similar issues.** The 2022 report indicated that despite positive results in some settings, findings from ICPE's showed that "more work is needed to fully institutionalise gender mainstreaming in UNDP" and achieve gender equality in programme contexts, with a repeated issue being the lack of focus on addressing the root causes of gender inequality and discrimination. The 2023 Annual Report on Evaluation highlighted UNDP's clear *commitment* to promoting gender equality and the empowerment of women despite significant contextual challenges, but indicted that UNDP did not fully prioritise gender-specific development and peace concerns necessitating longer term solutions.

The IEO's approach to rating system for ICPEs includes the following sub-criteria: "4.C. Prioritisation of gender equality and women's empowerment". Ratings against this criteria provide a good basis for assessing evidence from ICPE's in relation to this MI. The average rating for this criteria across the 30 ICPEs reviewed was 2.9 out of 4. This indicates that on average, country programmes were *mostly achieving* prioritisation of gender equality and women's empowerment.

Again, this masks some variation across country contexts, as illustrated in the table below. Note that ratings with decimal places were rounded to the closest whole number.

Rating	Number	Percentage of total
4 (fully achieved)	3	10%
3 (mostly achieved)	22	73%
2 (partially achieved)	5	17%
1 (not achieved)	0	0%

**MI 9.2 Evidence confidence**

**High Confidence**

**MI 9.3: Interventions assessed as having helped improve environmental sustainability/tackle the effects of climate change**

**Score**

**MI rating:**

**Satisfactory**

**MI score:**

**3**

**MI 9.3 Analysis**

**Evidence documents**

**Data from the IRRF points to exceptionally strong performance at the output level with respect to targets relating to climate change and environmental sustainability.** UNDP's IRRF tracks progress against several indicators relating to environmental sustainability and climate change. For the most part, these seek to monitoring progress toward the "Resilience", "Environment", and "Energy" "Drivers of Change" at the *output level*. As described in the analysis for MI 9.1. above, average percentage achievement against indicator milestones is tracked on an annual basis for each output in the development report card. The latest data here indicate that, on average, targets relating to outputs for "Resilience", "Environment", and "Energy" have been either met or exceeded, as illustrated by the table below:

Output	Performance Against Milestones		
	2022	2023	2024
<b>Resilience</b>			
Institutional systems to manage multi-dimensional risks and shocks strengthened at regional, national and sub-national levels	128%	131%	141%
<b>Environment</b>			
Natural resources protected and managed to enhance sustainable productivity and livelihoods	125%	102%	120%
Public and private investment mechanisms mobilised for biodiversity, water, oceans, and climate solutions	104%	91%	709%
<b>Energy</b>			
Energy gap closed	99%	113%	121%
Transition to renewable energy accelerated capitalising on technological gains, clean energy innovations and new financing mechanisms to support green recovery	114%	99%	923%

022, 023, 024, 025, 026, 027, 028, 029, 036, 037, 038, 039, 040, 041, 029, 329

**Corporate evaluations highlight numerous efforts to support environmental sustainability and climate change adaptation and mitigation as a cross-cutting component of UNDP programming in multiple areas.** This much was noted in the 2024 Annual Report on Evaluation's analysis of lessons relating to UNDP's support to climate change adaptation, which highlighted multiple ways that UNDP had helped build resilience capacities, whether through social protection systems that provide coverage during natural events, restoring ecosystems for flood defence and water security, or by supporting governments to reach those that have greater vulnerability. Indeed, corporate evaluations of UNDP support in each of these thematic areas do highlight significant achievements relating to environmental sustainability and climate change adaptation/mitigation.

**Corporate evaluations highlighted UNDP's contribution to climate change *mitigation* through supporting expanded access to clean energy options.** The evaluation on energy access and transition found that UNDP had significantly helped countries to create enabling frameworks crucial for expanding sustainable access and transforming national energy systems, and that its support had made a valuable contribution to the global effort of expanding access to energy, including in highly challenging contexts. Similarly, the formative evaluation of leaving no one behind highlighted several energy related initiatives benefitting left-behind populations. The recent evaluation of the 2022-25 Strategic Plan provided several examples of UNDP's efforts to link climate and biodiversity initiatives with social development to reduce energy poverty, which were assessed as having helped to improve livelihoods, foster economic empowerment, and build resilience. It also found that across several country contexts, UNDP had incentivised government and private sector investment in renewable energy by facilitating access to emerging markets through its De-Risking Energy Investment Framework and SDG Investor Maps. It is also worth noting that one of the 2022-25 Strategic Plan's four moonshots was the "Energy Moonshot", which aimed to bring access to sustainable, affordable and reliable energy to 500 million more people by 2025 and help countries accelerate a just transition to renewable energy. UNDP's online moonshot tracker indicates that as of 2025:

- 50.7 million people had been supported with access to renewable energy
- 26.1 million people had been supported to make productive use of energy (health, water, agriculture, infrastructure, transport)
- 100 million people were benefitting indirectly through policy and regulatory frameworks, market development, and capacity building

**Corporate evaluations also highlight UNDP's efforts to integrate climate change adaptation and resilience across different programming areas.** In the area of social protection, for example, UNDP has piloted the use of climate-related insurance in some country contexts. The evaluation of UNDP's support to leaving no-one behind reported that climate adaptation programming had helped strengthen government capacities to address the needs of those likely to be left behind. The evaluation of UNDP's support to the digitalisation of public services pointed to the institutional benefits of support to early warning systems and climate data, which had strengthened real-time risk and disaster reduction strategies. Moreover, the evaluation highlighted improvements in community resilience across several countries, as climate-related data had enabled farmers and fishermen to modify production practices and cope with potential income losses related to hazardous climate events. The evaluation of the 2022-25 Strategic Plan found that among the most significant changes associated with UNDP's efforts to support climate resilience was the stronger integration of climate security into national development plans, regional agendas and global frameworks, and successful efforts in advancing climate finance. It also found that UNDP's efforts to link climate and biodiversity initiatives with social development to reduce energy poverty helped to improve livelihoods, foster economic empowerment, and build resilience. Similarly, the recent evaluation synthesis of UNDP's support to climate action in the Asia and Pacific region found that UNDP was effective in integrating climate change adaptation, mitigation, and DRR into national and local policies across several contexts, and that the organisation's key strengths lay in successful policy development and capacity building. It also highlighted achievements in supporting access to climate finance, and promoting the adoption of innovative technology in support of climate action initiatives.

The evaluation of UNDP's support to ecosystems and biodiversity focused on an area of programming with direct relevance to improved environmental sustainability. This highlighted the value of UNDP's support to national partners' efforts to protect and enhance ecosystems and biodiversity, including through its technical expertise, capacity to convene, and integrative solutions from the national and the community levels. Among the success highlighted by the evaluation was the support provided by UNDP to governance mechanisms that enable landscape initiatives and improved connectivity between ecologically important areas.

**Country level evaluations reviewed for this assessment highlighted important contributions of UNDP's support at the policy and institutional level.** In Paraguay for instance, UNDP's contributions were found to have enabled the government to comply with international environmental obligations, improve its information systems and biodiversity production, and promote structural changes in the areas of urban sustainability and

agricultural livestock production. In Vietnam, UNDP's support was found to have helped the government secure substantial funding for climate change and sustainable development, and technical and policy advice helped improve capacity to bridge the gap between international obligations that the country had assumed and the challenge of implementing actions on the ground. In Liberia, UNDP was found to have worked closely with the country's Environmental Protection Agency to contribute to the strengthening of national systems aimed at reducing the impact of natural hazards and climate change, allowing the country to make strides.

**As with other results areas, most evaluations highlighted limits in terms of the scalability of results relating to climate change and environmental sustainability, and also highlighted persistent challenges relating to short-term, project based, and fragmented delivery.** For instance, the strategic plan evaluation pointed out that climate and biodiversity initiatives faced challenges in achieving scale and fully integrating ecosystem management into climate action plans, missing opportunities for sustainable impact. It also found that efforts to support renewable energy were often challenged by isolated sectoral planning, which failed to fully address economic areas vulnerable to fossil fuel dependence. Similarly, the evaluation of support to energy access and transition reported that UNDP's energy programming was insular, project-based and country-specific, and that time frames were often too short to achieve the intended level of progress. The scale of returns from biodiversity and ecosystem service was highlighted as a challenge in the evaluation of UNDP's support in this area, with these being assessed as insufficient to incentivise comprehensive conservation efforts across many countries. The formative evaluation of leaving no one behind found that while the results of climate adaptation programming were hindered by a siloed approach. Country level evaluations also highlighted challenges relating to scale up and integration.

**MI 9.3 Evidence confidence**

**High Confidence**

**MI 9.4: Interventions assessed as having helped improve human rights, including the protection of vulnerable people (those at risk of being left behind)**

**Score**

**MI rating:**

**Unsatisfactory**

**MI score:**

**2**

**MI 9.4 Analysis**

**Evidence documents**

**Each of UNDP's signature solutions are associated with interventions that entail support to various dimensions of human rights.** As the 2022-25 Strategic Plan explains, "many UNDP interventions across the signature solutions, for example on nature, climate, biodiversity and energy, are fundamentally about supporting country governance systems and ensuring human rights". To a significant extent, therefore, the effectiveness of UNDP's support to human rights is a function of the effectiveness of its support more broadly. As the analysis for MIs 9.1-9.3 clearly sets out, when measured at the output level, UNDP's has been highly effective in delivering on its planned results. The effect of this delivery on wider outcomes is less clear, however. UNDP's results architecture does not provide a robust framework for measuring contributions to outcomes or impact, and the evaluative evidence reviewed for this assessment paints a mixed picture. On the one hand, evaluations highlight important achievements across multiple programming areas. The evaluation of the 2022-25 Strategic Plan, for instance, found that UNDP's support to development policies and strategies had effectively advanced universal rights and access to services through diverse initiatives addressing climate, social and economic challenges. On the other, most evaluations point to persistent challenges in terms of the scalability of results, fragmented delivery, and sustainability – all issues which are highlighted as barriers to effectiveness in other results areas, as detailed above.

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**During the assessment period, the IEO conducted evaluations of UNDP's support to access to justice and social protection, both areas with clear relevance to human rights.** UNDP's own definition of social protection clearly emphasises the objective protection from multiple deprivations and social and economic exclusion, as a matter of human rights. Its definition of access to justice similarly highlights the importance of human rights principles and standards in relation to people's ability to seek and obtain remedy through formal or informal justice systems. These corporate evaluations are therefore of particular relevance to an assessment of UNDP's support to human rights.

**The evaluation of social protection found UNDP had made significant contributions to strengthening national policies and enhancing the capacities of national social protection programmes.** Social protection policies supported by UNDP were found to have increased the possibilities of budget allocation to social protection and reduced ad hoc government responses to disasters. Institutional measures to strengthen national cash-transfer programmes were also found to have enabled the effective reach of vulnerable communities. In fragile and crisis contexts in particular, UNDP's cash-based interventions targeting vulnerable groups were found to be critical to fulfilling basic needs. The evaluation also highlighted the successful use of digital tools and knowledge products for strengthening social protection processes, particularly in terms of enabling faster and better targeted measures.

**However, the evaluation also pointed to the familiar challenges associated with fragmented delivery and limited scale.** For example, the evaluation described UNDP's comparative advantage in social protection assistance as being rooted in its potential to adopt a multisectoral approach linking social protection to key development programmes. In practice, however, it pointed to an absence well-conceptualised, programmatic solutions for social protection that can be integrated into UNDP programmes in other development areas and noted that most UNDP support to core social protection remains fragmented and at small scale. In fragile and crisis contexts, the evaluation also pointed to a lack of integrated social protection instruments, with support consisting mostly of fragmented recovery efforts following a crisis or shock, normally in the form of short-term livelihoods support and provision of community assets and infrastructure, often delivered in parallel to country-owned systems.

**The evaluation of UNDP's support to access to justice reached similar conclusions.** It found that UNDP had played an important role in meeting the needs of justice sectors across a range of development settings, and had that its support in the form of knowledge and free legal advice had helped to empower communities, including those more at risk of being left behind, in seeking knowledge. At the same time, however, the evaluation concluded that this support was limited in scale, and that interventions were fragmented, which reduced overall contribution to sustainable, people-centred justice outcomes. Specific challenges highlighted included short term and limited-size programmes, and insufficient integration of justice interventions with other areas of programming. It found that the overall ability of individuals to obtain justice often remains uncertain, and that the extent to which UNDP programming ultimately contributed to providing remedies and solving people's justice issues is in most cases uncaptured, in the absence of strong monitoring and evaluation systems.

**Another key pillar of UNDP's support to human rights is its strategic commitment to leaving no one behind.** This is described in UNDP's strategic plan as a rights-based approach centred on empowerment, inclusion, equity, human agency and human development capabilities which recognises that poverty and inequality are multidimensional.

**Evaluation evidence highlights several factors that have challenged UNDP's ability to consistently achieve its stated commitment to leaving no one behind.** The 2022 formative evaluation of leaving no one behind reported several institutional barriers to integrating an LNOB approach into programming. These included, among others, inadequate capacity and guidance to operationalise the principles, limited resources, a lack of coordination and accountability structures, and a fragmented and projectised approach to programming. On the contrary, when successful LNOB integration was observed, this was facilitated by clarity of intent, leadership support, and strong engagement with governments and CSOs. In terms of the results of UNDP's efforts to integrate LNOB, the evaluation found that these varied considerably and were most evidence in areas of longstanding engagement. It despite making a short-term difference to people's lives, most initiatives did not necessarily put the furthest behind first as promised, and that in most settings, LNOB was used as a communication and advocacy tool, without noticeable implications or results.

**While the more recent evaluation of the 2022-25 Strategic Plan highlighted several positive achievements with respect to LNOB, it also reaffirmed many of the persistent challenges identified in the 2022 formative evaluation.** It found UNDP had made

significant contributions to advancing equity through its programming, including through addressing disparities in underserved communities by promoting fair access to resources such as social protection, access to justice, and renewable energy. However, it pointed to many of the same challenges identified in the earlier evaluation, including insufficient guidance, incentives and resources, which ultimately limited the potential of the organisation to more effectively address the root causes of inequality and discrimination. These challenges were also highlighted as key impediments to effective mainstreaming of LNOB. Amongst the starkest findings of the evaluation with respect to LNOB was that while that while UNDPO sought to treat it as “everybody’s business”, incomplete operationalisation and a lack of clarity around accountability made it “nobody’s business”.

**Country level evaluations revealed similar trends.** Important contributions to human rights were highlighted across several different programming areas, but several evaluations pointed to inconsistencies in the mainstreaming of LNOB, and challenges in reaching the most marginalised and vulnerable groups. Country level evaluations also reported inadequate measures to track the results and impact of human rights interventions and efforts to integrate LNOB principles, compromising UNDP’s ability to robustly assess whether target populations had actually been reached.

**MI 9.4 Evidence confidence**

**High Confidence**

**KPI 10: Interventions are relevant to the needs and priorities of partner countries and beneficiaries, as the organisation works towards results in areas within its mandate**

**KPI score**

**Satisfactory**

**3**

**MI 10.1: Intervention objectives and design assessed as responding to beneficiaries’, global, country, and partner/institution needs, policies, and priorities (inclusiveness, equality and Leave No One Behind), and continuing to do so where circumstances change**

**Score**

**MI rating:**

**Satisfactory**

**MI score:**

**3**

**MI 10.1 Analysis**

**Evidence documents**

**The majority of the evaluation evidence reviewed suggests that UNDP’s initiatives are highly relevant to the needs, particularly as defined at the national level.** As described in the analysis for KPI 5, UNDP’s programming policies and procedures prescribe robust processes for ensuring that interventions systematically take account of the needs of different stakeholder groups. The evaluation evidence review for this assessment indicates that these processes have resulted in interventions that are, overall, responsive to stakeholder needs.

**Most of the corporate evaluations reviewed assessed programming as generally relevant to the needs and priorities of partner countries and beneficiaries.** For example:

- UNDP’s support to the justice sector was assessed as “highly relevant”, both to targeted institutions and communities, particularly in fragile and crisis contexts. UNDP’s presence outside capital cities was highlighted as a key point of value, because it allowed the organisation to adopt a bespoke approach that was aligned to local priorities. The evaluation also highlighted that UNDP’s continuous engagement with national authorities and responsiveness to immediate institutional needs helped to reinforce the common perception among stakeholders that support was aligned with and contributing to nationally determined priorities. Another key finding in this area was UNDP’s strong capacity to adapt its programming to governments’ emerging priorities.
- UNDP was assessed as delivering relevant energy initiatives where they are needed, and in alignment with national energy priorities. UNDP was recognised as successfully leveraging its neutrality, impartiality, and long-standing presence in countries to provide highly relevant implementation support towards achieving the targets of SDG 7. The relevance of UNDP’s work in this area was underscored

001, 003, 025, 026, 027, 037, 038, 039, 040, 041, 045, 383, 384, 385, 386

at different levels. From a macro-level perspective, the thematic and resource distribution of UNDP support was found to match the predominant energy challenges in different regions. At the project level, UNDP's energy initiatives were found to be strongly aligned with national priorities, a product of the close relationship of UNDP with governments and their joint planning.

- The evaluation of UNDP's support to ecosystems and biodiversity found that UNDP had provided national partners with relevant support to protect and enhance a range of ecosystems and biodiversity.
- The evaluation of UNDP's private sector support found that programming was focused on countries where needs were highest, and that programmes were designed to meet the needs of those most at risk of being left behind. The evaluation found that UNDP placed lower-income groups, women and youth at the forefront of its programmes, supporting the growth and resilience of micro-and small-enterprises.

**While corporate evaluations assessed programming as relevant overall, particularly with respect to alignment with national priorities, some highlighted that in certain cases, there was a need for improved consultation with end-beneficiaries during intervention design.** For instance, the evaluation of the 2022-25 Strategic Plan found that enhanced consultations with populations at risk of being left behind, and translating these insights into actionable programming, could have strengthened UNDP efforts in this area. Similarly, the formative evaluation of leaving no one behind pointed to insufficient attention at the programme design phase to analyses of the structural causes of marginalisation, including through consultation with likely left-behind populations. The evaluation of UNDP support to access to justice also reported that limited attention had been paid to consultation with the communities at the design stage, fairness of processes and outcomes, and people's overall experiences of justice. Lastly, the evaluation of UNDP's support to energy access and transition indicated that UNDP projects and not adequately sought to develop an understanding of the energy user experience and capacity, both of which are key considerations for designing affordable, sustainable interventions. In some cases, this resulted in projects that were too advanced for the capacity of subnational governments, supply chains, and institutions.

**County-level evaluations also highlighted strong alignment with and responsiveness to national priorities.** The ICPE for the DRC, for example, found that UNDP was recognised as an important partner for national authorities, in part because of the relevance of its support to national priorities. The ICPE for Vietnam found that UNDP's longstanding presence and partnership with the government had positioned it as a trusted and well-respected development partners, and that its support had helped the Government to implement its national development plans and strategies. Similarly, in Paraguay, UNDP was assessed as trusted partner of the Government that was able to respond effectively to emergencies such as COVID-19 while supporting national development priorities and international commitments.

**The finding from corporate evaluations that UNDP had sometimes struggled to reach the most vulnerable groups was also echoed in some country level evaluation.** The ICPE for Yemen, for instance, found that while commendable efforts had been made to reach vulnerable populations in resilience and cash transfer interventions, including women, youth, and IDPs, other vulnerable groups, such as persons with disabilities and those 'furthest behind', were often overlooked. In Paraguay, UNDP's support to social protection and socioeconomic development was found to be valuable, but with limited reach to the most vulnerable populations. The ICPE for DRC found that while efforts had been made to reach vulnerable groups through various projects, less had been done to develop differentiated approaches responding to the specific vulnerabilities of targeted groups.

**Data from the IEO's rating system for ICPEs also point to a high level of relevance to national development priorities.** The IEO's rating system includes the following sub-criteria: "1.A. – Adherence to national development priorities." Rounded ratings from across the 30 ICPEs from which data was extracted indicate that a clear majority (67%) of country programmes were rated as fully achieving adherence to national development priorities, and that the remainder (33%) were mostly achieving adherence to national development priorities. These positive ratings corroborate the qualitative findings reported above, which generally point to the high level of relevance that characterises UNDP's interventions,

particularly with respect to national priorities.

Rating	Number	Percentage of total
4 (fully achieved)	20	67%
3 (mostly achieved)	10	33%
2 (partially achieved)	0	0%
1 (not achieved)	0	0%

**MI 10.1 Evidence confidence**

**High Confidence**

**KPI 11: Results are delivered efficiently**

**KPI score**

**Unsatisfactory**

**2.5**

**MI 11.1: Interventions/activities assessed as resource-/cost-efficient**

**Score**

**MI rating:**

**Unsatisfactory**

**MI score**

**2**

**MI 11.1 Analysis**

**Evidence documents**

**Corporate evaluations reviewed for this assessment provide relatively little information on the cost efficiency of UNDP interventions in different programming areas.** This aligns with the previous MOPAN assessment's finding that UNDP's ICPEs and corporate evaluations rarely tackle efficiency as a stand-alone criterion.

**A common theme in reviewed corporate evaluations was the fragmented and project-based approach that often characterised programming in different areas, implying higher transaction costs.** The evaluation of support to energy access and transition, for instance, found that UNDP was overly reliant on projects as the modality through which to deliver its energy offer, and that this made its contributions highly susceptible to implementation challenges and breaks in continuity. Notably, the evaluation reported that the fact that 90 percent of energy funds came from project rather than core funding implied that UNDP spends a considerable amount of staff time and financial resources on repeated fundraising activities, as well as other transaction costs. The evaluation of support to ecosystem management and biodiversity conservation also highlighted the efficiency trade-offs associated with a projectised approach to delivery. The evaluation found that around 80% of UNDP's support in this area was provided through interventions with an expenditure of under USD 3 million, and although there were several instances of follow-on projects and initiatives sustained through national budgets, the overall trend was of single projects with uncertain sustainability. In addition, gaps between projects and a loss of momentum were assessed as having negatively impacted efficiency and effectiveness. As noted in the analysis for KPI 9 above, several other corporate evaluations highlighted the project-based nature of much of UNDP's programming, implying that similar challenges may be experienced in other areas.

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**Evaluations also pointed to internal procedural and bureaucratic bottlenecks that affected both cost efficiency and the timely delivery of outputs.** For example, the evaluation of UNDP's support to the private sector and transitions found that UNDP's internal instruments for private sector engagement were acknowledged to be inefficient and unsuited to respond to request for private sector partnerships. The evaluation highlighted an urgent need to address recurring issues relating to efficiency of contracting processes, co-investments, enabling access to finance, and risk appetite. For example, the evaluation found that UNDP staff often reported extremely lengthy contracting processes, which were partly attributed to the application of due diligence screening to all companies with which UNDP planned to engage. It found that delays of months, and sometimes years, had discouraged collaboration. Similarly, the evaluation of support to biodiversity and ecosystems found that engagement of CSOs was not always sufficient, with some organisations emphasising the long timeframes involved in UNDP project design and development processes. The evaluation of energy access and transition reported that final evaluations had demonstrated that most projects start very slowly after approval, which has led to instances where initiatives are out of date by the time of implementation.

**The evaluation of the 2022-25 Strategic Plan found that, at an institutional level, efforts to organisational efficiency had yielded some positive results.** The transition to the Quantum ERP, for instance, was assessed to have advanced risk management and operational optimisation, while service clustering had reduced payroll costs, benefiting UNDP and partner agencies. Centralised procurement processes had also helped ensure the timely and cost-effective delivery of essential supplies during the COVID-19 pandemic. New PSA contracts were also found to have increased workforce flexibility.

**However, the same evaluation highlighted persistent challenges to efficiency at the institutional level.** These included delays associated with the transition to the Quantum ERP, prolonged recruitment processes, inefficiencies with the clustering of services, and the use of short-term PSA contracts to cover longer-term needs.

**Reviewed country programme evaluations also highlighted challenges to efficiency resulting from similar internal bottlenecks.** For more details on this finding, see the analysis for MI 11.2 below.

**However, reviewed country programme evaluations also highlighted some positive factors relating to the efficiency of UNDP programming, including high levels of adaptiveness and agility, and strong operational capacity.** For example, the evaluation of the Paraguay country programme found that UNDP was perceived as providing high levels of adaptability and agility, particularly with respect to its support during the COVID-19 pandemic. Counterparts in Paraguay emphasised the ability of UNDP to efficiently procure high quality goods and services, which was crucial, given that interventions were financed with government funds.

The IEO's rating system includes the following sub-criteria relating to the efficiency of interventions: "3.B. – Management and Operational Efficiency." The average rating for this criterion across the 30 ICPEs from which data was collated was 2.7. This indicates that on average, country programmes had mostly achieved management and operational efficiency.

As with other criterion however, this average figure conceals important variation across country programmes. As illustrated by the table below, when ratings were rounded, a substantial minority (30%) of the ICPEs rated management and operational efficiency as only "partially achieved".

Rating	Number	Percentage of total
4 (fully achieved)	4	13%
3 (mostly achieved)	18	60%
2 (partially achieved)	9	30%
1 (not achieved)	0	0%

**MI 11.1 Evidence confidence**

**Medium Confidence**

**MI 11.2: Implementation and results assessed as having been achieved on time (given the context, in the case of humanitarian programming)**

**Score**

**MI rating:**

**Satisfactory**

**MI score:**

**3**

**MI 11.2 Analysis**

**Evidence documents**

**Evidence from the ICPEs highlighted examples internal bottlenecks resulting in challenges to timely delivery.** These included lengthy procurement, recruitment and due diligence processes. For example, the evaluation of the Liberia country programme found that the complexity of the UNDP procurement process, including due diligence requirements and low value grant agreements with NGOs, had slowed down project initiation phases. Recruitment processes for personnel and consultants were also highlighted as resulting in delays to delivery. Complex procurement procedures were also cited as a source of occasional delays in the evaluation of the Kazakhstan country programme. Similar issues were highlighted in evaluations of country programmes in Cuba

003, 022, 023, 029, 037, 038, 039, 040, 041, 324, 383, 384, 385, 386

and Bosnia and Herzegovina. The evaluation of the Yemen country programme pointed to several internal causes for delays, including lengthy procedures for the release of funds, and intricate yet poorly communicated procurement procedures. In some cases, partners had to wait months for the release of funds, disrupting the continuity of projects. Lengthy procedures for validating and approving documents, such as social and environmental management plans, were also found to contribute to delays. The evaluation of the DRC country programme highlighted widespread delays in contracted construction works. Though some of these delays were attributed to the challenging country context, internal factors such as the complexity and rigour of UNDP administrative, procurement, and contracting procedures also played a role.

**As highlighted in the analysis for 11.1 above, corporate evaluations also found evidence of internal procedures affecting time timeliness of delivery.**

**However, some corporate evaluations did provide evidence of timely delivery, particularly in crisis contexts.** The strategic plan evaluation, for example, found that centralised procurement processes had ensured timely and cost-effective delivery of essential supplies during the COVID-19 pandemic. Similarly, the evaluation of social protection found that during the pandemic, UNDP's timely procurement support had accelerated health emergency responses. Lastly, the evaluation of support to the digitalisation of public services found that digital cash transfers during crises including natural disasters, conflicts and pandemics had proven an effective means of providing timely assistance to affected populations.

**Data from IEOs rating system for country programme suggests that timeliness is a relatively common issue affecting country programmes.** The IEO's rating system includes another sub-criterion relating to the efficiency of interventions: "3.A. – Timeliness." Data from the 30 ICPEs from which ratings were collated highlight that a significant minority (27%) of programmes were rated as having only partially achieved timeliness.

Rating	Number	Percentage of total
4 (fully achieved)	2	6%
3 (mostly achieved)	20	67%
2 (partially achieved)	8	27%
1 (not achieved)	0	0%

#### MI 11.2 Evidence confidence

Medium Confidence

#### KPI 12: Results are sustainable

KPI score

Unsatisfactory

2

**MI 12.1: Benefits assessed as continuing, or likely to continue after intervention completion (Where applicable, reference to building institutional or community capacity and/or strengthening enabling environment for development, in support of 2030 Sustainable Development Agenda)**

Score

MI rating

Unsatisfactory

MI score

2

#### MI 12.1 Analysis

Evidence documents

**Evidence from corporate evaluations indicates that the prospects for sustainability are highest when long-term, integrated programming is embedded within national institutions and policies.** The access to justice evaluation found, for example, that support to legal aid had, in most context, promoted an ecosystem of laws and policies, with dedicated national institutions established within the government apparatus for enhanced sustainability. Similarly, the evaluation of support to protection found that the most tangible and transformative results had occurred when consistent support had helped shape country specific institutional arrangements and legal frameworks, and the strengthening of national

003, 022, 023, 029, 037, 038, 039, 040, 041, 324, 383, 384, 385, 386

capacities through long-term partnerships to enable ownership of interventions. Long term engagement was also highlighted as a key factor promoting the sustainability of institutions in the evaluation of UNDP's support to private sector development.

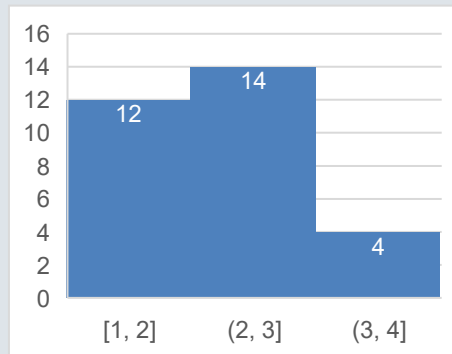
**However, as described extensively above, UNDP's programming in most areas was characterised as fragmented and project-based, with negative implications for sustainability.** UNDP's overall approach to private sector development, for instance, was described as fragmented, with limited coordination between projects ostensibly under different portfolios. Despite UNDP's broad mandate providing numerous potential entry points to promote change, the evaluation found that different offers were rarely brought together at country level in more coherent programmes that addressed the most important needs of the private sector. The evaluation of ecosystem and biodiversity characterised programming in this area as dominated by single projects with uncertain sustainability. Similarly, the evaluation of energy access and transition found that programme time frames were too short to support the intended level of progress and sustainability in the energy sector. The access to justice evaluation also highlighted the limited scale and fragmentation of programmes, which reduced the contribution to sustainable, people-centred outcomes. The access to justice evaluation found that particularly in fragile contexts, weaker institutional capacities further challenged efforts to sustain results achieved in the short-term period generally associated with UNDP programming. The evaluation of support to the digitalisation of public services found that interim digital strategies, particularly in LDCs, were not enough to enhance public services in the absence of long-term efforts to strengthen governance capacities and sustain reform momentum, and that several digital ventures lacked scope, collaboration, and anchoring in institutional transformation processes.

**Some evaluations highlighted the limited financial sustainability of interventions.** For example, the evaluation of social protection found that at the country level, there is little evidence on how the donor-funded social assistance and labour/livelihoods projects would be taken up and budgeted by governments, how fiscal space would be created, or what additional domestic sources of funding could be harnessed. Another issue identified was the absence of analysis on the fiscal space and financial sustainability in some of the core social protection interventions that have been supporting the development of a system-level response. The evaluation of support to digitalisation of public services noted that sustainability and scalability challenges persist, primarily in LDCs and fragile contexts, owing to limited development funding and technical expertise.

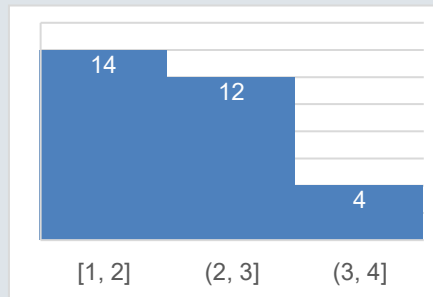
**Country level evaluations also found several challenges to sustainability.** These included a lack of measures to ensure sustainability in intervention design (highlighted in Liberia and Nepal), a high level of reliance on the continued political will of national authorities and external financial support for sustaining interventions (highlighted in Yemen and Vietnam), as well as external factors such as government instability and limited absorptive capacity.

IEO's rating system includes two sub-criterion associated with sustainability: 5.A "Sustainable capacity", and "5.B Financing for Development". "Sustainable Capacity" seeks to capture the extent to which positive changes enabled by the UNDP programme can be pursued within the countries' development trajectory. "Financing for development" seeks to capture the extent to which financial and human resource needs for sustaining and/or scaling results achieved are addressed. As illustrated by the figures below, ratings collated from 30 ICPEs show that a high proportion of country programmes were rated between 1 and 2 for both sustainable capacity and financing for development, suggesting relatively widespread concerns in each area.

### Sustainable Capacity Rating Across ICPEs



### Financing for Development Rating Across ICPEs



MI 12.1 Evidence confidence

Medium  
Confidence

# Annex B: Documents review

Document Number	Document Name
1	UNDP Strategic Plan 2022-2025
2	Mid-term review of UNDP Strategic Plan
3	Evaluation of UNDP Strategic Plan
4	UNDP Financial Regulations and Rules
5	UNBOA 2021
6	UNBOA 2022
7	UNBOA 2023
8	Annual Workplan 2024 Executive Board
9	UNDP/UNOPS Executive Board Agenda/Notes April 2024
10	PMM Annual Planning Policy
11	Strategic Plan 2026-2029 Strategic Plan Consultations Infographic
12	Mid-term review of integrated resources plan and integrated budget
13	Demos Helsinki PFA of the MTR of 2022-2025 UNDP Strategic Plan
14	UNDP Human Development Report on AI 2025
15	List of Country Programme Documents to be presented to Exec Board 2025
16	PFA UNDP Strategic Plan 2022-2025 Methodology note
17	Draft UNDP Strategic Plan 2026-2029 Exec Board 6 May 2025
18	SWEO 2025 Advance Unedited June 2025
19	UNDP Exec Board Rules of Procedure 2011
20	UNDP Exec Board Meeting April 2025
21	UNDP Exec Board Meeting Jan 2025
22	Evaluation of the UNDP Support to Private Sector Development and Structural Transformation
23	Evaluation of UNDP Support to Ecosystem management and Biodiversity Conservation
24	Evaluation of UNDP Support to Digitalisation of Public Services
25	Evaluation of UNDP Support of Access to Justice
26	Evaluation of UNDP Support to Social Protection
27	Formative Evaluation of Integration of Leaving No One Behind
28	Formative Evaluation Financing the Recovery (COVID-19)
29	Evaluation of Energy Access and Transition
30	Evaluation of Support to Youth Economic Empowerment
31	Evaluation Support to Syrian Refugee Crisis Response
32	Evaluation Support to Conflict Affected Countries
33	Evaluation Development Cooperation in Middle Income Countries
34	Evaluation Synthesis - MSMEs in Arab States

35	Evaluation Synthesis - Insights and Lessons of Implementation in Caribbean
36	Evaluation Synthesis - Lessons on Effectiveness and Implementation Climate Action
37	Country Evaluation Liberia
38	Country Evaluation Nepal
39	Country Evaluation Vietnam
40	Country Evaluation Kazakhstan
41	Country Evaluation Paraguay
42	Country Evaluation Jamaica
43	Country Evaluation Iraq
44	Country Evaluation Jordan
45	Country Evaluation Bosnia and Herzegovina
46	JIU - Review of executive board governance and oversight
47	JIU - Review of the implementation of the principle of mutual recognition in UN system
48	Internal Audit - Global Shared Services Centre
49	Internal Audit - Financial Disclosure Information System
50	Internal Audit - UNDP and Global Fund Partnership
51	Internal Audit - UNDP Global Policy Centres
52	Internal Audit - Office for South South Cooperation
53	Internal Audit - UNDP Resource Mobilisation and Coordination
54	Internal Audit - UNDP Second Line of Defence
55	Internal Audit - Office of Ombudsman
56	Internal Audit - Project Monitoring and Oversight
57	Internal Audit - Office of Human resources
58	Internal Audit - UNDP Clustering Process
59	Internal Audit - UNDP Implementing Partners
60	Internal Audit - UNDP Global Procurement
61	Internal Audit - Environmental Standards Policy Implementation
62	UNDP UN-SWAP Performance Review 2018-2023
63	Gender and Recovery Toolkit Updated 2023
64	UNDP Accountability System Policy Effective July 2025
65	PPM_Implement_Annual Planning Outline 2018
66	PPM_Project Management_Multi-Year Workplan Template
67	UNDP Evaluation Guidelines
68	UNDP Evaluation Policy
69	Protection Against Retaliation Policy
70	Financial Disclosure Policy
71	financial Disclosure Policy
72	Information Disclosure Policy
73	Internal Control Framework
74	Enterprise Risk Management Policy
75	Accountability System Policy
76	Table of Delegated Authorities of the Administrator
77	Internal Control Framework Operational Guide
78	Delegation of Authorities Policy

79	UNDP Financial Regulations and Rules
80	Report of the annual session of the Executive Board (June 2025)
81	Performance Management and Development Policy
82	Performance Management and Development Cycle and Timeline
83	Legal Framework for Addressing Non-Compliance with UN Standards of Conduct
84	Managing Partnerships Policy
85	Due Diligence and Partnerships with the Private Sector Policy
86	Private Sector Partnerships Policy
87	Partnerships with Foundations Policy
88	Quality Standards for Programming
89	Social and Environmental Standards
90	Knowledge Product Production and Quality Assurance Programming Standards
91	Multi Country and South South Cooperation Programming Standards
92	Formulate Programmes and Projects Programming Standards
93	Select Implementing Partners Programming Standards
94	Select Responsible Party and Grantees Policy
95	Performance Based Payments Policy
96	Appraisal and Approval Programming Standards
97	Pass-Through Fund Management Policy
98	Parallel Fund Management Policy
99	Non-Core Contributions Policy
100	Anti Fraud and Corruption Policy
101	Joint Programming Policy
102	Core Contributions Policy
103	Pass Through Fund Management Policy Administrative Agent
104	Pooled Fund Management Policy
105	Manage Changes Programming Standards
106	Mointoring Programming Standards
107	Review and Adjust Programming Standards
108	Reporting Programming Standards
109	Curtain Raiser Hamburg Sustainability Coneference June 25
110	UN Disability Inclusion Strategy
111	UNDP Accountability Framework and Oversight Policy
112	UNDP People for 2030 Strategy Phase 3 (2025-2030) Full
113	UNDP People for 2030 Strategy Phase 3 (2025-2030) Summary
114	Disability Inclusive Development in UNDP 2018 Guidance
115	UNDP Gender Equality Strategy 2022-2025
116	UNDP Risk-Informed Development 2020 (Integrating DRR and CC Adaptation)
117	UNDP Risk-Informed Development 2020 Annex C
118	UNDP Risk-Informed Development 2020 Annex D
119	UNDP Social and Environmental Standards Policy Update 2021
120	2024 Global Programme for Strengthening the Rule of Law, Human Rights, Justice and Security for Sustainable Peace and Development Annual Report Highlights
121	RBA Africa In Motion 2025

122	RBA Defiant Progress 2025
123	Business and Human Rights in Africa Spotlight Report 2023
124	Blueprint for transformative change through the rule of law and human rights 2022-2025
125	Gender Justice Platform Annual Report 2023
126	Missing link - HRBA to Development Programming in UNDP
127	Harassment, Sexual Harassment, Discrimination and Abuse of Authority 2018
128	Human Rights Due Diligence and the Environment Tool for Business 2024
129	Governance Human Rights for Sustainable Development GPN Service Offer
130	ABC Innovation Challenge Report 2021-2022
131	Visual Guide to UNDP Institutional Effectiveness Projects
132	UNDP RBA RPA Annual Report 2022
133	UNDP RBA RPA Annual Report 2023
134	NDC Insights Series no.3 April 2025
135	NDC Insights Series no.2 March 2025
136	NDC Insights Series no.4 May&June 2025
137	UNDP Africa Governance and Development Outlook 2024
138	Visual Guide to UNDP Programme Cycle
139	Global Programme for Strengthening the Rule of law, human rights, justice and security phase IV 2021
140	Visual Guide to the UNDP Standard Development Project
141	UNDP Shed the light from A to Z on Gender Equality
142	UNDP Code of Ethics
143	UNDP GP Access to Justice
144	UNDP WACA 2022 Annual Report
145	UNDP Gender Guidance Regional Stabilisation Facilities 2022
146	NDC Insights Series no.1 February 2025
147	UNDP RBA Profile
148	UNDP Resilience Hub for Africa Annual Report 2024
149	UNDP ROLHR Annual Report 2022
150	UNDP WACA 2023 Annual Report
151	UNDP WACA 2024 Annual Report
152	UNDP RBA RPA Annual Report 2020
153	UNDP RBA RPA Annual Report 2021
154	UNDP RBA Sahel Human Development Report 2023
155	UNDP Annual Report on Disciplinary Measures 2021
156	UNDP Annual Report on Disciplinary Measures 2022
157	UNDP Annual Report on Disciplinary Measures 2023
158	UNDP Annual Report on Disciplinary Measures 2024
159	UNSG Bulletin Special Measures for PSEA
160	UNDP RPD for LAC 2026-2029
161	UNDP Background Report Mainstreaming Gender NAP Process Viet Nam
162	UNDP Viet Nam NAP 2021-2030 With Vision to 2050 Nov 2024
163	UNDP Somalia Annual Report 2024
164	UNDP Women's Safety Audit Report Nepal 2022
165	UNDP Gender and Equality Barometer Bosnia and Herzegovina April 2024

166	UNDP in Viet Nam at a Glance September 2023
167	First Biennial Transparency Report of the Republic of Kazakhstan
168	UNDP CPD for the Socialist Republic of Viet Name (2022-2026)
169	UNDP CPD Multi Country Office in Jamaica 2022-2026
170	UNDP CPD for Bosnia and Herzegovina (2021-2025)
171	UNDP CPD for Kazakhstan (2021-2025)
172	UNDP Annual Report for Kazakhstan 2022
173	UNDP Iraq Annual Progress Report Funding Facility for Stabilisation
174	UNDP Somalia Gender and Climate Adaptation Toolkit 2024
175	IEO UNDP Paraguay ICPE 2024
176	UNDP Nepal Annual Report 2023
177	UNDP Cameroon Impact Report (FR)
178	UNDP Annual Report Jamaica Country Office 2020
179	UNDP CPD Kazakhstan (2026-2030)
180	Bosnia and Kerzegovina NAP 2021
181	Iraq NDP 2024-2028
182	UNDP Social Inclusion in Bosnia and Herzegovina 2020 NHDR
183	PAPI Viet Nam 2024
184	UNDP CPD Paraguay 2025-2029
185	UNDP PPRD Cameroon
186	UNDP RBAS Gender Equality Strategy 2024-2026
187	SDG Financing Strategy in Kazakhstan 2024
188	UN Sustainable Development Cooperation Framework Kazakhstan 2021-2025
189	UNDP Liberia 2021 Annual Report
190	UNDP Liberia 2022 Annual Report
191	UNDP Liberia 2023 Annual Report
192	UNDP Multi Country Office Jamaica Country Programme 2022-2026
193	UNDP Nepal Annual Report 2024
194	UNDP HDR Nepal Launch 2025
195	UNDP Gender Strategy for Stabilisation Pillar 2022
196	UNDP Iraq PSEA/SH Policy and Action Plan 2023
197	UNDP Jordan Annual Report 2023-2024
198	UNDP Iraq Gender Strategy 2022-2025
199	UNDP Liberia Brochure 2023
200	UNDP Multi Country Office Jamaica Annual Report 2021
201	UNDP Nepal CPD 2018-2022
202	UNDP Iraq CPD 2020-2024
203	UNDP Iraq Annual Report 2024
204	UNDP Liberia Annual Report 2024
205	UNDP Nepal Annual Report 2021
206	UNDP Nepal CPD 2023-2027
207	UNDP Multi Country Office Jamaica Annual Report 2023
208	UNDP Strategic Plan 2022-2025 Text only
209	UNDP Strategic Plan 2022-2025 at a glance

210	UNDP Integrated results and resources framework (IRRF)
211	UNDP Strategic Plan 2026-2029
212	UNDP Strategic Plan 2026-2029 Annex I
213	UNDP Strategic Plan 2026-2029 Annex II
214	Synthesis and key insights from sparkblue consultations SP 26-29
215	Management Response to the Evaluation of the UNDP Strategic Plan 2022-2025
216	Evaluation of the UNDP Strategic Plan 2022-2025
217	AEAC Annual Report 2022
218	AEAC Annual Report 2023
219	AEAC Annual Report 2024
220	Australia Due Diligence Assessment final report 2024 2025
221	Detailed tables and figures dp2021-29 Annex I
222	Methodology and additional information dp2021-29 Annex II
223	Responses to the recommendations dp2021-29 Annex III
224	CR of the SP 2022-2025 AR of the Administrator for 2024
225	Midterm review of the UNDP SP2022-2025 including the AR of the Administrator for 2023
226	Report of the Administrator on results in 2022 and progress against the SP 2022-2025
227	Optimising the UNDP Mandatory Courses Portfolio - August 2023
228	Annex 1 IRRF SR 22-25
229	People Development Strategy - 2024-2025 Final
230	UNDP Corporate RMStrategy 2022-25
231	UNDP PSEAH Overview
232	Final UNDP Action Plan 2025-2026 (OSCSEA template)
233	Note on Accountability
234	Note on PSEAH training
235	Note on recruitment and SEAH
236	Note on reporting sexual misconduct & victim support
237	Note on SEAH risks
238	Note on working with IPs
239	UPDATED PSEAH Strategy 2025-2026 FINAL 24 April 2025
240	MOU UNDP UNITAR 2022
241	IDEA-UNDP_MOU_Sept2022
242	SIGNED MOU UNDP INTOSAI_4Sept2023
243	ICPE Handbook_Version February 042025_updated links
244	IEO Engagement and Communication Strategy Draft October 2024
245	2022-2025 Strategic&Thematic Evaluations
246	2022-2025 ICPE & Thematic Evaluations
247	Midterm TPE Economic Recovery and Decent Jobs in Gaza Strip 2021
248	ML-Evaluation thematique-MACC-Rapport Final
249	Visual guide to UNDP Programming Cycle
250	UNTrEf_Informe FINAL_EvaluaciónPPFLIO-0013_Ajustado
251	A Regeneration UNDP Contribution to UNISS
252	Internal Control Framework Policy for UNDP
253	DRR Thematic Evaluation June 2024

254	Employment Lesotho Thematic Evaluation
255	Energy Access and Transition TOC
256	Evaluación Intermedia Programa MECSE_Final 2024
257	Evaluation thematique Genre_Rapport_Final_23092023
258	Final Evaluation Report - Social and Environmental Thematic Evaluation of KY WWTP
259	Final Evaluation Report Rebuilding Livelihoods and Capacities of Conflict-Affected Small-Scale Fisheries Households
260	FINAL Final Gender Impact Evaluation UNDP GB Program 15.05.24
261	Final Report_Maldives Gender Thematic Evaluation (GTE)_21.12.23
262	Final_TE_CIWT_Project_Indonesia19_June_2024_Signed
263	FRM_Financial Management and Execution Modalities_National Implementation
264	Governance Somalia Thematic Evaluation Final 24-07-2022
265	Gender Results Effectiveness Scale (GRES) Guidance Note
266	ICPE Bosnia and Herzegovina - Main Report
267	ICPE Iraq - Main Report (final)
268	ICPE Paraguay - final report (English)
269	IEO multiyear programme of work
270	IEO Regional Synthesis Arab States
271	IEO UNDP Charter
272	IEO_Synthesis_2018
273	Independent review of the UNDP evaluation policy and IEO response
274	Informe de Evaluación Final Mexico
275	Informe Evaluación Temática Final COPEME 2022
276	Informe Final de Evaluación - Proyecto Transformación SPB (Final 26-12)
277	National Evaluation Diagnostic Guidance Brief
278	LNOB ToC
279	MTR ACHIEVE final report 29 July 2023 Indonesia
280	PIMS 4903 Mali TE report_2021-11-24
281	Poverty Reduction in the LDC TOC
282	PPM_Design_Select Implementing Partner
283	PPM_Implement_Monitor
284	PPM_Implement_Provide Oversight
285	PPM_Project Management_Criteria for Designation
286	PPM_UNDP Social and Environmental Screening Procedure Guide
287	Rapport final Evaluation thématique Madagascar
288	RPD for Africa 2022-2025
289	RPD for Arab States 2022-2025
290	RPD for Asia and pacific 2022-2025
291	RPD Europe and CIS 2022-2025
292	SDGCC Thematic Evaluation Report Final
293	SDP_6_MONITOR_DEF TOOL
294	SDP Visual Guide
295	Synthesis Report_ICPE_RBEC
296	Synthesis_Sahel_Report

297	Guidance for conducting terminal evaluations for UNDP supported GEF finances projects
298	Template Project Cooperation Agreement
299	Final report Human Security Thematic Evaluation UNDP Ukraine 28 Feb 2025
300	Terminal evaluation Costa Rica 2024
301	Training Module for GESI Audit of Local Governments (2023)
302	UNDP Annual report of the Office of Audit and Investigations on internal
303	UNDP Crisis Offer 2022
304	UNDP Digital-Strategy-2022-2025
305	UNDP Evaluation Policy 2025-2030 Final Version
306	UNDP Gender Evaluation_Final Report 3.10.2024_FINAL_CPCD
307	UNDP ICPE Kazakhstan
308	UNDP IEO Evaluation Guidelines June 2021
309	UNDP Integrated resources plan and budget estimates 2022-2025
310	UNDP RBAP Regional Synthesis - final report
311	UNDP RBLAC Regional Synthesis - full report
312	UNDP RBLAC Regional Synthesis
313	UNDP Regional Project Final Evaluation Report - FCP Clean
314	UNDP RPD Africa 2026-2029
315	UNDP RPD Arab States 2026-2029
316	UNDP RPD Asia and Pacific 2026-2029
317	UNDP RPD Europe and Commonwealth Independent States 2026-2029
318	UNDP RPD LAC 2026-2029
319	UNDP Somalia Thematic Gender Evaluation final report 26.05
320	UNDP Stakeholder response mechanism
321	UNDP Strategic Plan 2026-2029
322	UNDP Support to Conflict Affected Countries TOC
323	UNDP UNFPA UNOPS Joint update on enterprise risk management Jan 2
324	UNDP_IEO_RatingSystemManual
325	undp-private-sector-development-and-partnerships-strategy-2023-202
326	undp-private-sector-development-and-partnerships-strategy-2023-2025-annex
327	undp-rising-up-for-sids
328	Youth Economic Empowerment TOC
329	Annual Report Card April 2025
330	RBM Strategy
331	UNDP HRBA Programming Toolkit V2
332	Foresight for CPD_Final
333	PUDC-final Aug 2025
334	Strategic Foresight for UNDP SP 2026-29 Workshop Example 2
335	Strategic Plan 2022-25 Phase 1 Landscape Paper
336	Timbuktoo in the global UNDP offer RBA
337	UNDP Scenarios for Development 2035 Workshop Example 1
338	UNDP SES 2021 Update Flyer_FINAL
339	UNDP_Performance_App_MOPAN_Report
340	AC_Accountability_Enterprise Risk Management Policy

341	AC_Ethics_Protection against Retaliation
342	JIU PSEAH long report
343	JIU report 2025
344	Job Description_Victim Support Specialist_P4_TA_ExO_NY
345	Note on reporting sexual misconduct & victim support-3
346	PSEAH guidance -all in one
347	Reddick-Comprehensive Assessment report_PSEA
348	SEA Risk Assessment - Project level - new design (April 2024)
349	SEA Risk Management Tool - Country Level - new design (April 2024)
350	SH and SEA Taskforce TOR Sept 2025
351	Template Project Cooperation Agreement_0
352	Victim Assistance how to guide
353	UNDP-2017-Annual Report on Disciplinary Measures
354	UNDP-2018-Annual Report on Disciplinary Measures
355	UNDP-2019-Annual Report on Disciplinary Measures (1)
356	UNDP-2020-Annual Report on Disciplinary Measures
357	2024 UNDP UNFPA UNOPS Consolidated PSEAH Background Note 2024.docx (1)
358	2025 EB Joint PSEAH Information Note 15 April draft for EBS FINAL
359	Partner Self-Assessment Tool on PSEAH capacity
360	PPM_Formulate Programmes and Projects_Project Document Template_0
361	PSEAH PCAT Guidelines June 2025
362	UNDP Partner - Sexual Misconduct Incident Reporting Form
363	Somalia evidence UNDP SEA Risk Assessment Tool FINAL - Country Level (Jan 2024)
364	Ukraine PSEAH Risk Assesment_ Project Document-JSB FY2024
365	eb-joint-pseah-information-note-15-april-draft-for-ebs-final-2
366	UNDP ethics where to go when 2020
367	Modernizing Development : Introducing Portfolios
368	Handbook on Planning, Monitoring, and Evaluating for Development Results
369	Managing Results For Impact Part A
370	Managing Results for Impact Part B
371	Managing Results for Impact Part C
372	Programme Quality Assurance Template
373	Report on the implementation of GA resolution on the quadrennial comprehensive policy review of operational activities for development of the UN system
374	Annual Report on Evaluation 2024
375	Annual report on Evaluation 2023
376	Accountability Frameowrk and Oversight Policy
377	2024 Internal Audit of the IEO
378	Gender equality strategy 2024 annual report
379	HRBA Programming Toolkit 2025
380	UNDPs Climate Promise 2025
381	Programme Policy Manual - Manage Change
382	Programming Standards_Quality Standards for Programming
383	ICPE Cuba

384	ICPE Yemen	
385	ICPE Bosnia & Herzegovina	
386	Humanitarian-DevelopmentPeace Nexus Approaches in Conflict and Disaster Settings	
387	National Implementation by the Government of UNDP Supported Projects: Guidelines and Procedures	
388	Final Report of the Evaluation of the RBLAC Regional Programme 2022–2025	
389	Mid-term Evaluation of the Knowledge Project	
390	Multi-Country and South-South Cooperation Projects Policy	
391	Multi-Country and South-South Cooperation Projects Guidelines	
392	Knowledge Management Strategy and Framework for Action 2022-2025	
393	The Inter-Agency Harmonized Approach to Cash Transfers (HATCH) Framework	
394	FRM_Financial Management and Execution Modalities_UNDP Support Services to NIM	
395	2024 PBF Thematic Review	
396	2025 SG Report on the Peacebuilding Fund (A/79/790)	
397	2022 Crisis Response & Deployments	
398	Evaluation Report UN Transitions Project: Sustaining Peace and Development Beyond Mission Withdrawal	
399	UNBOA 2024	
400	Investing in prevention and peacebuilding Report of the Secretary-General	
401	Revision of the terms of reference of the Peacebuilding Fund	
402	Resolution adopted by the General Assembly on 22 December 2023 A-RES-78-257	
403	Evaluation of the Spotlight Initiative (2017–2023)	
404	GFP Fact-sheet	
405	SOP for Crisis Response and Recovery	
406	Humanitarian-development-peace nexus approaches in conflict and disaster settings	
407	ICPE Ethiopia 2023	
408	Management and Accountability Framework of the UN Development and RC System	
409	Prevention Offer	
410	SubRegional Facility (SRF) Evaluation – Syria Crisis Response (2023)	
411	The HDP Nexus Interim Progress Review	
412	UNDP and Early Recovery 2012	
413	UNDP and the HDP Nexus: Compendium of Country-Level Examples	
414	Operationalizing the Humanitarian-Development-Peace Nexus in Iraq	
415	Operationalizing Humanitarian-Development-Peace Nexus in Ukraine	the
416	Operationalizing the Humanitarian-Development-Peace Nexus in Yemen	
417	Resolution adopted by the General Assembly on 20 December 2005	

# Annex C: Survey results

As part of the evidence collection process for the UNDP assessment, MOPAN conducted an online survey over a period of 3.5 weeks, from 3 November 2025 to 26 November 2026. It was distributed via a personalised link sent by MOPAN to the list of UNDP partners provided by UNDP.

The effective sample comprised 582 partners with different geographical perspectives. It included individuals with a broad, global perspective, typically based in government capitals or UNDP HQs, as well as those with specific focus or knowledge in particular regions or groups of countries where UNDP operates. Additionally, the sample included individuals drawn from 10 agreed sampled countries (Table 1. Survey sample countries, below).

**Table 1. Survey sample countries**

Country
Somalia
Liberia
Nepal
Viet Nam
Kazakhstan
Paraguay
Cuba
Bosnia & Herzegovina
Yemen
Democratic Republic of Congo

MOPAN's partner survey results are based on:

- *144 complete responses considered for the analysis.*
- *An effective response rate of 24.7%.*

**Table 2. Survey respondent categories**

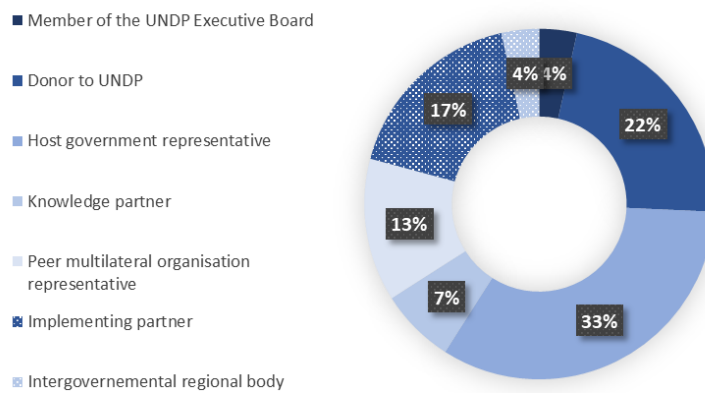
Type of partner category	Description
Member of the UNDP Executive Board	
Donor to UNDP	Representatives from bilateral and multilateral donors, vertical funds, foundations, and private sector donors.
Intergovernmental regional body	Representatives from regional intergovernmental bodies that partner with UNDP.
Host government representative	Representatives from central government bodies that interact with UNDP on programme design and implementation in the countries where UNDP has projects or programmes.
Peer multilateral organisation representative	Representatives from peer United Nations entities, international financial institutions, and other multilateral organisations that work with UNDP on global, regional, or country-level partnerships.
Implementing partner	Representatives from international NGOs, local NGOs, and service providers that have collaborated with

	UNDP on policy, innovation, and programming at a global scale, or who have participated in project implementation and delivery under UNDP programmes at a regional or country level.
Knowledge partner	Representatives from international civil society organisations, academic institutions, and think tanks that support knowledge generation to influence policies to advance sustainable development.

## Respondents' profile

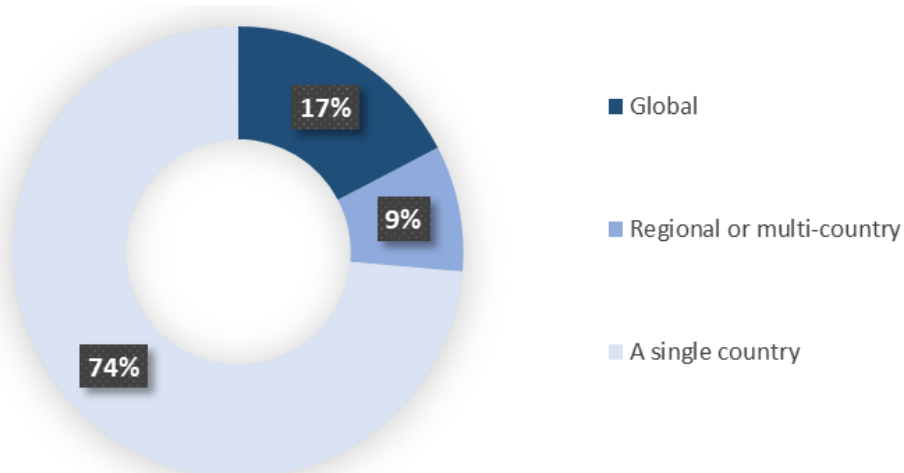
This section presents the profile of the 144 UNDP's partners that have participated to the survey. This includes their role regarding UNDP (Figure 2. Role of partners surveyed) as well as the geographic focus of their working relationship with UNDP (Figure 3. Geographic focus of partners surveyed).

**Figure 2. Role of partners surveyed**

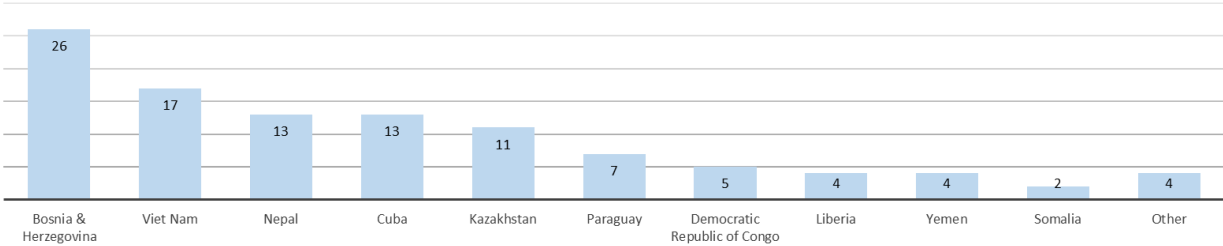


Note: Figures in percentage of total respondents to the survey (144 individuals) - Groups presented correspond to the main UNDP partner categories working with UNDP, as described in Table 2. Survey respondent categories

**Figure 3. Geographic focus of partners surveyed**



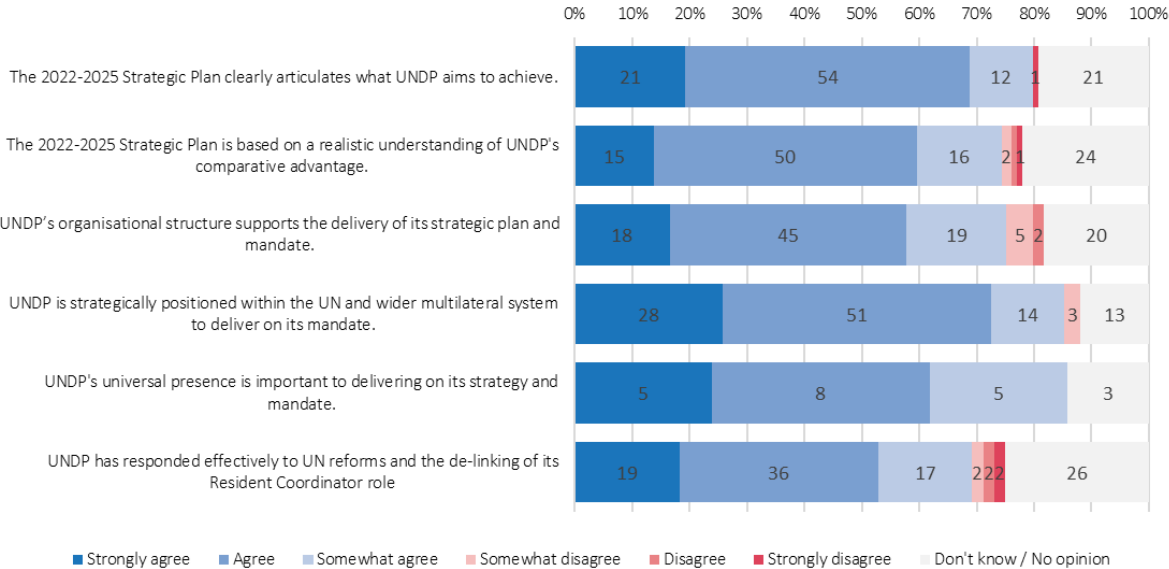
**Figure 4. Geographic focus by country**



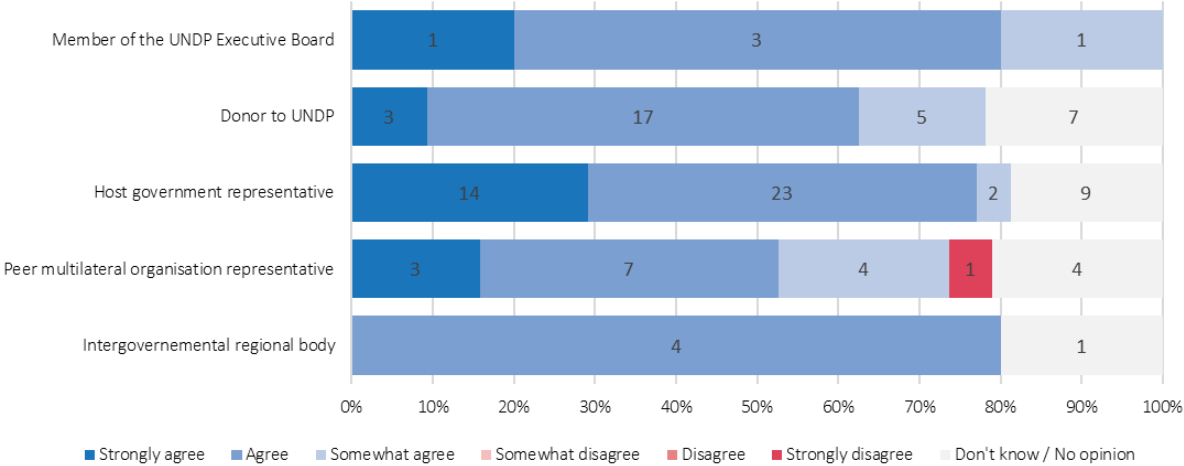
Note: Results displayed in the following sections only reflect responses to questions that are relevant to specific partner categories. Where partner categories have not been asked a particular answer, their category is not listed.

**Strategic management**

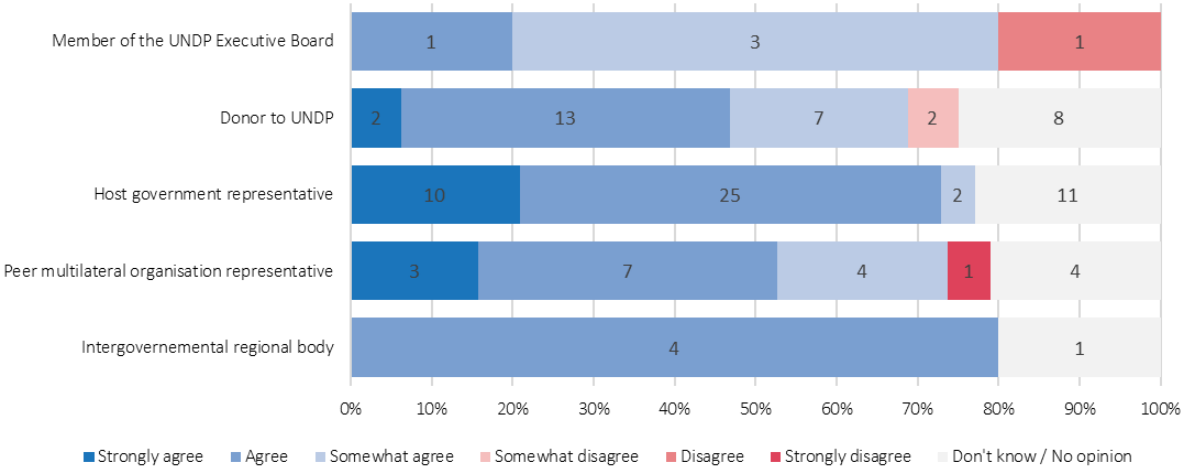
This section presents respondents' perspectives on UNDP's strategic management.



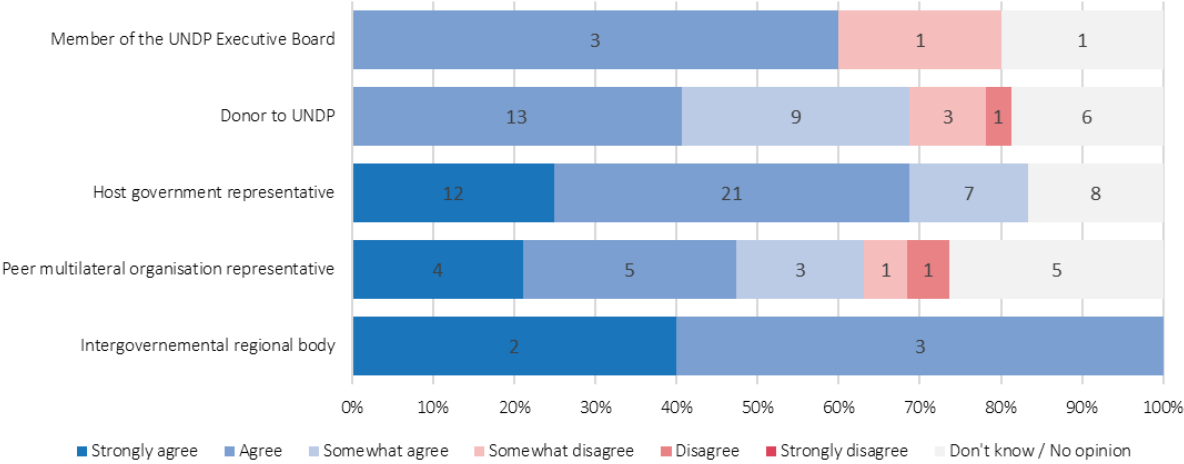
**Figure 5. The 2022-2025 Strategic Plan clearly articulates what UNDP aims to achieve.**



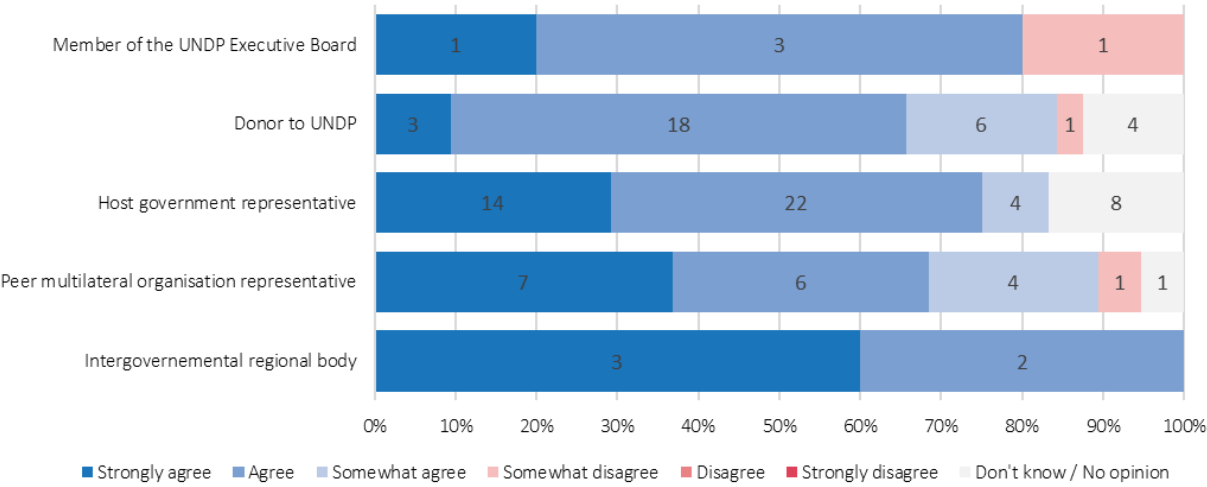
**Figure 6. The 2022-2025 Strategic Plan is based on a realistic understanding of UNDP's comparative advantage.**



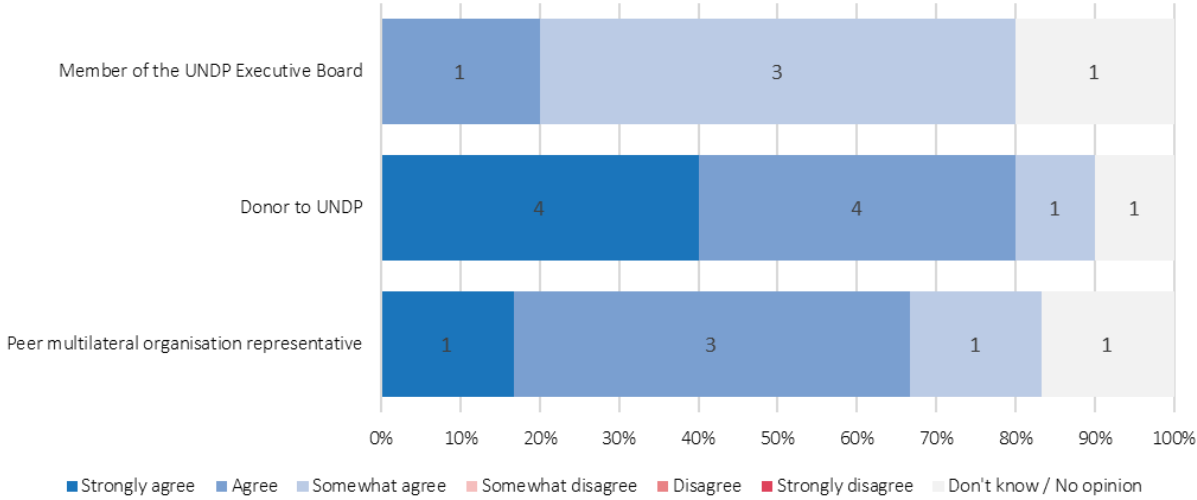
**Figure 7. UNDP's organisational structure supports the delivery of its strategic plan and mandate.**



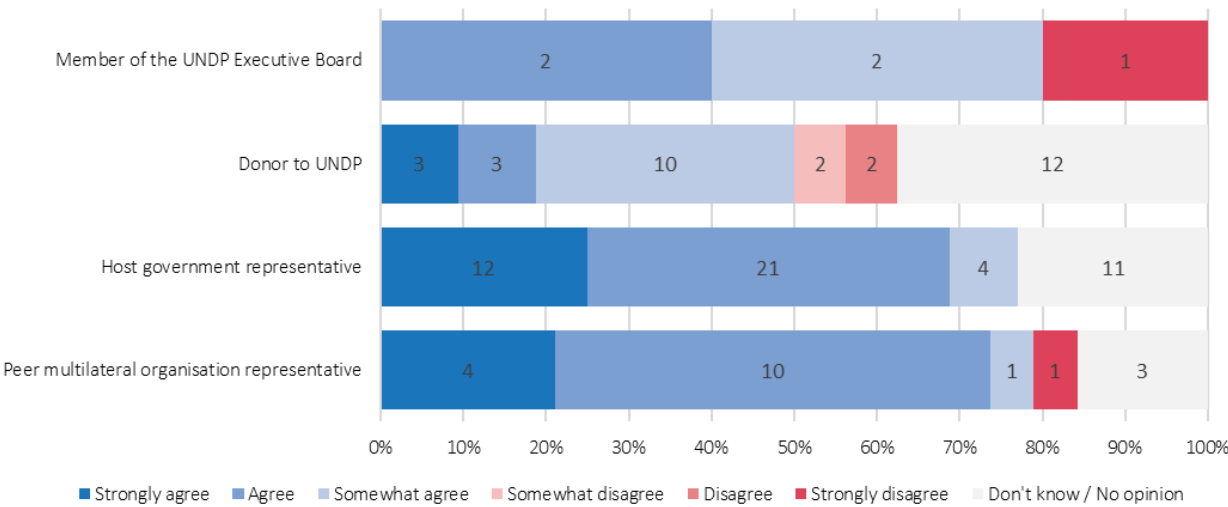
**Figure 8. UNDP is strategically positioned within the UN and wider multilateral system to deliver on its mandate.**



**Figure 9. UNDP's universal presence is important to delivering on its strategy and mandate.**



**Figure 10. UNDP has responded effectively to UN reforms and the de-linking of its Resident Coordinator role**



**Cross-cutting priorities**

This section presents respondents' perspectives on how UNDP addresses cross-cutting priorities across its work.

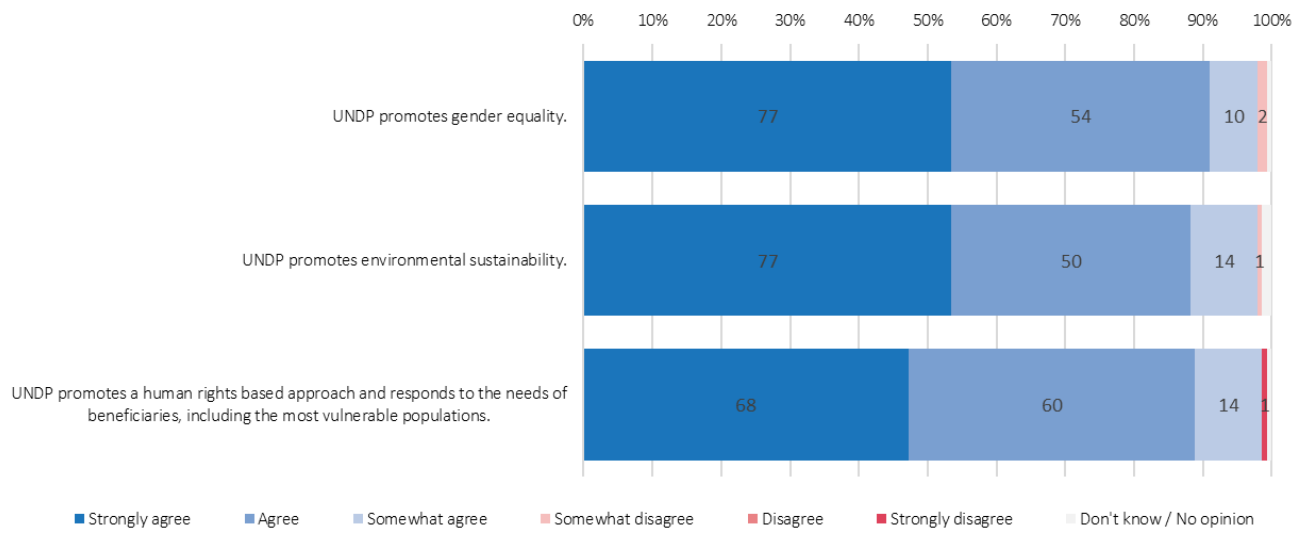
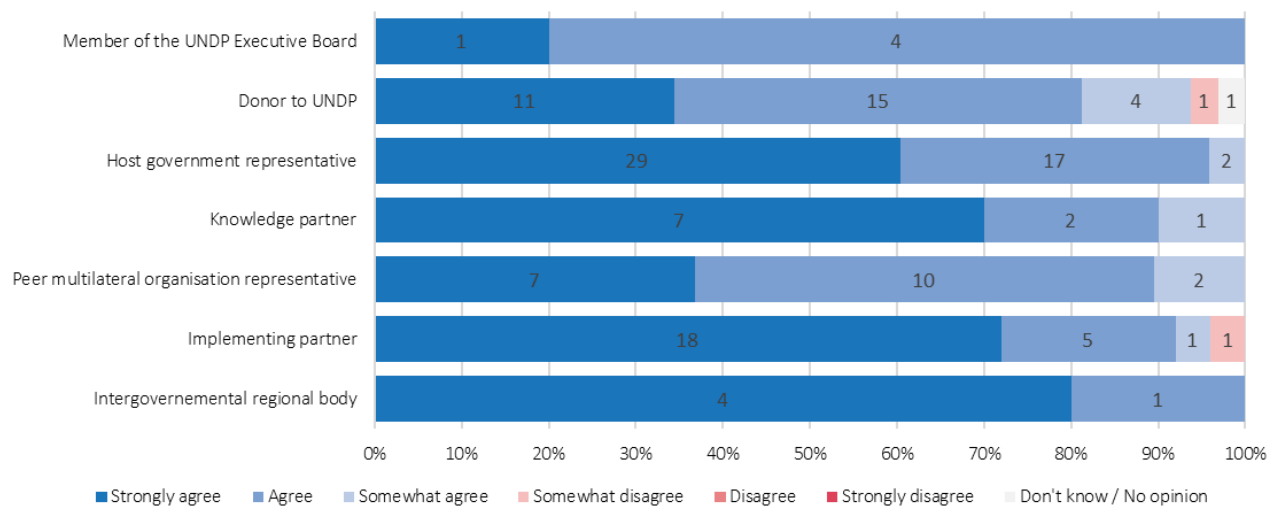
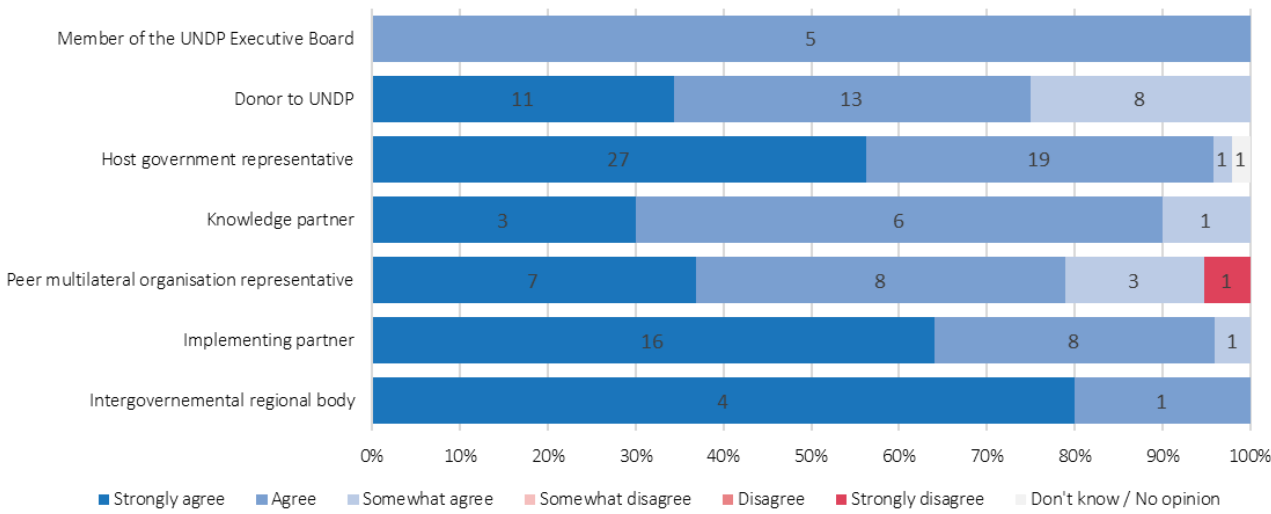


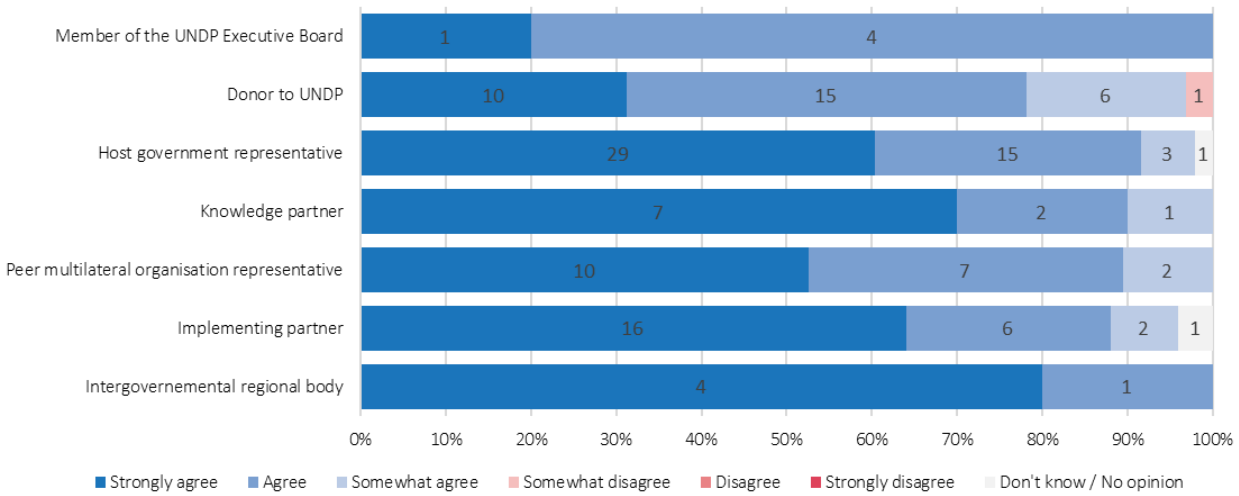
Figure 11. UNDP promotes gender equality.



**Figure 12. UNDP promotes a human rights based approach and responds to the needs of beneficiaries, including the most vulnerable populations.**

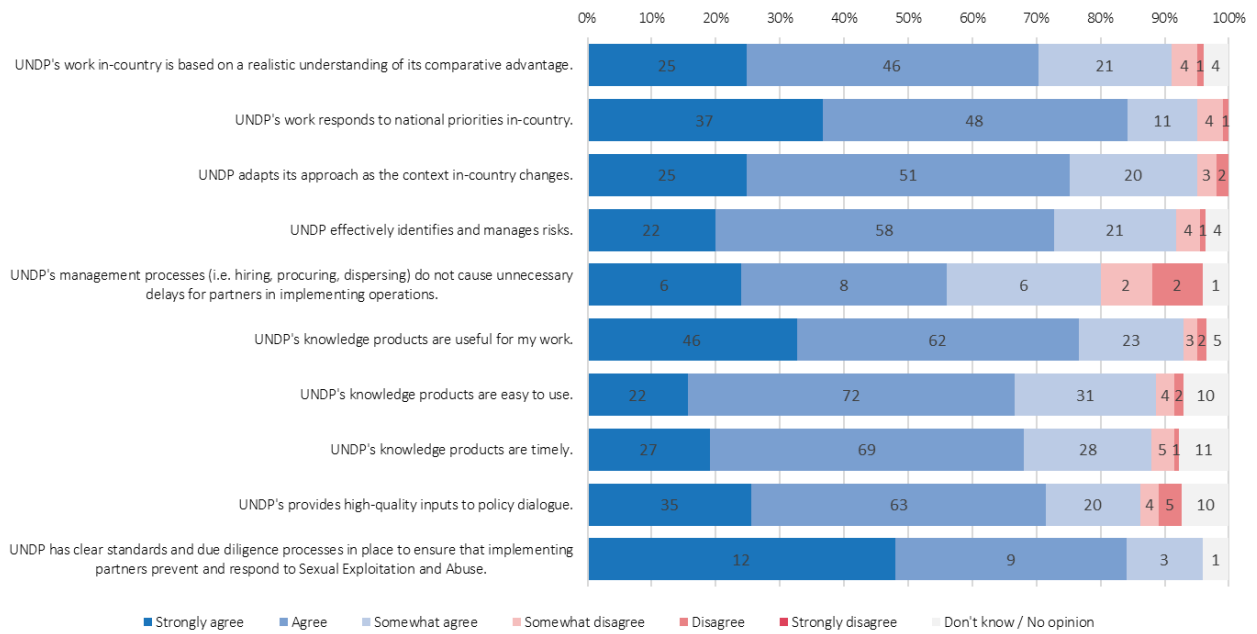


**Figure 13. UNDP promotes environmental sustainability.**



**Interventions**

This section presents respondents' perspectives on the design and implementation of UNDP's interventions/work (including its programmes, projects, normative or advocacy work).



**Figure 14. UNDP's work in-country is based on a realistic understanding of its comparative advantage.**

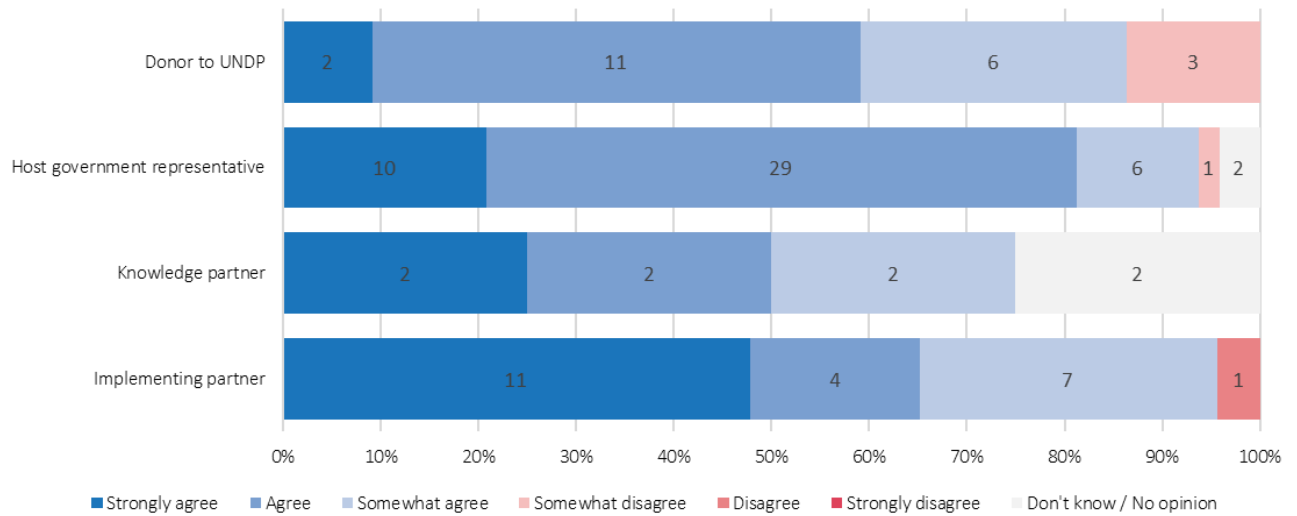


Figure 15. UNDP's work responds to national priorities in-country.

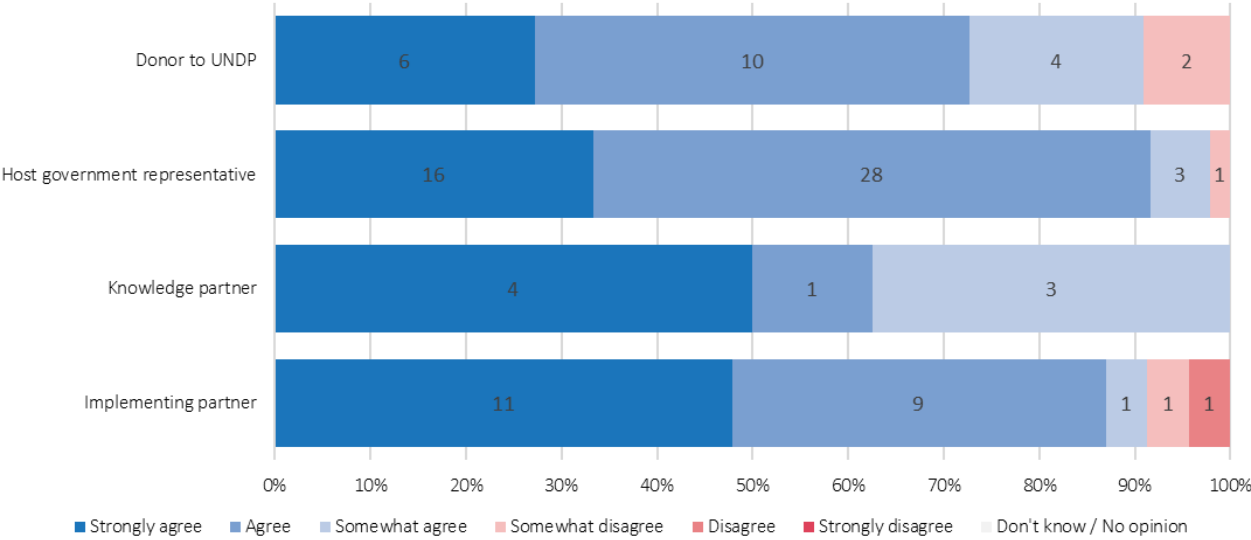
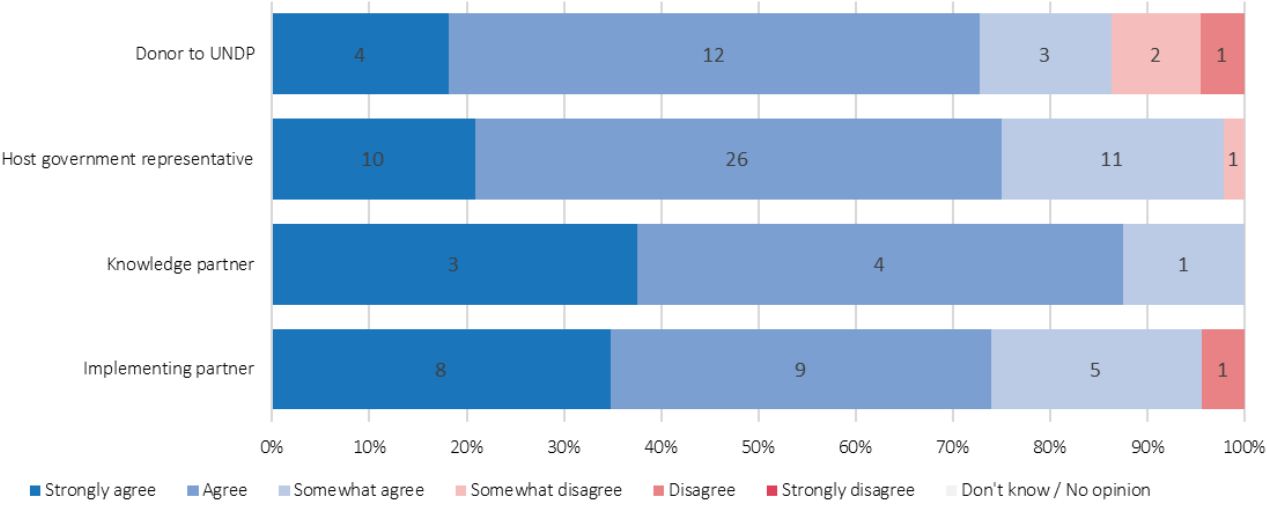
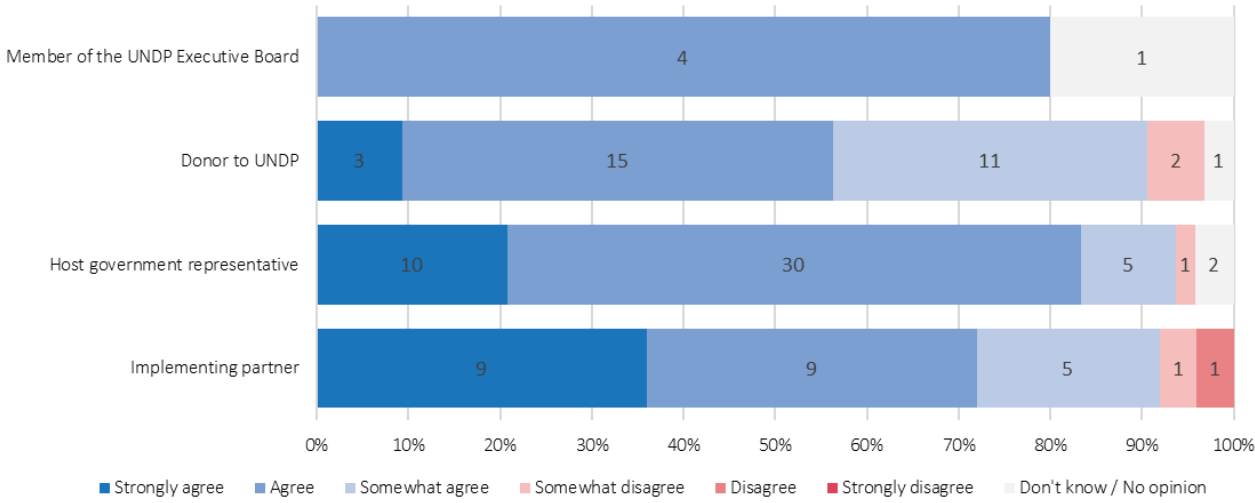


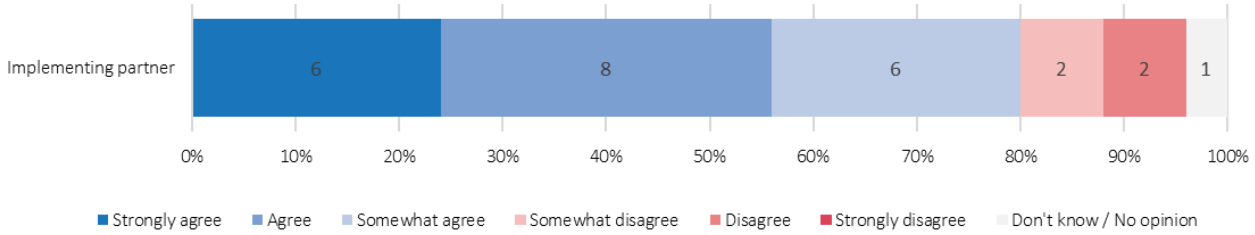
Figure 16. UNDP adapts its approach as the context in-country changes.



**Figure 17. UNDP effectively identifies and manages risks.**



**Figure 18. UNDP's management processes (i.e. hiring, procuring, dispersing) do not cause unnecessary delays for partners in implementing operations.**



**Figure 19. UNDP's knowledge products are useful for my work.**

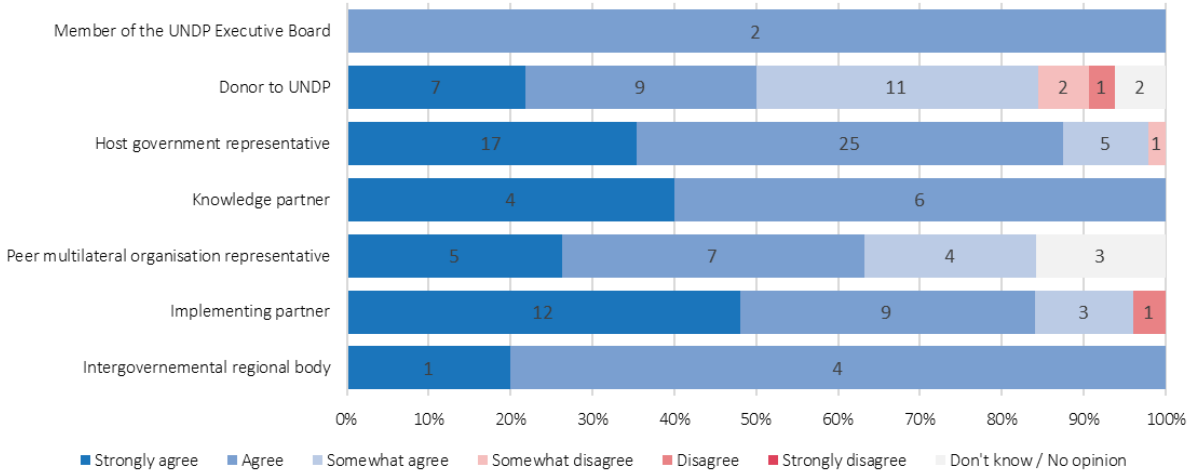


Figure 20. UNDP's knowledge products are easy to use.

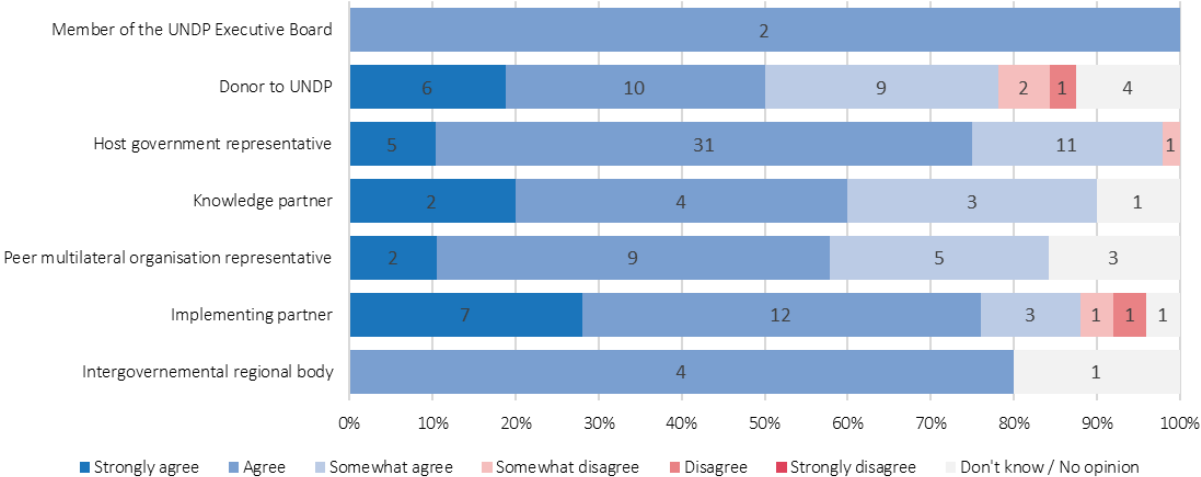
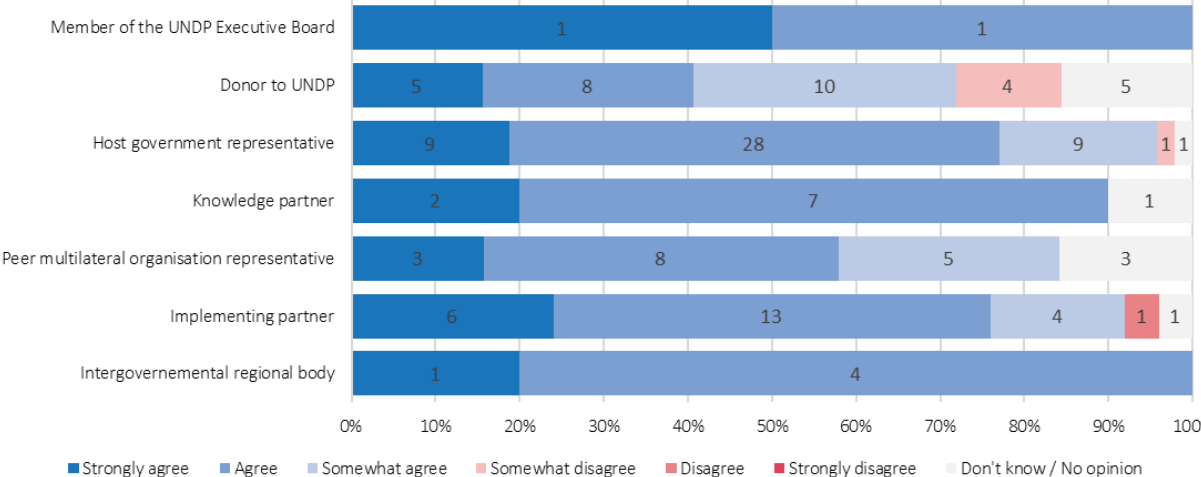
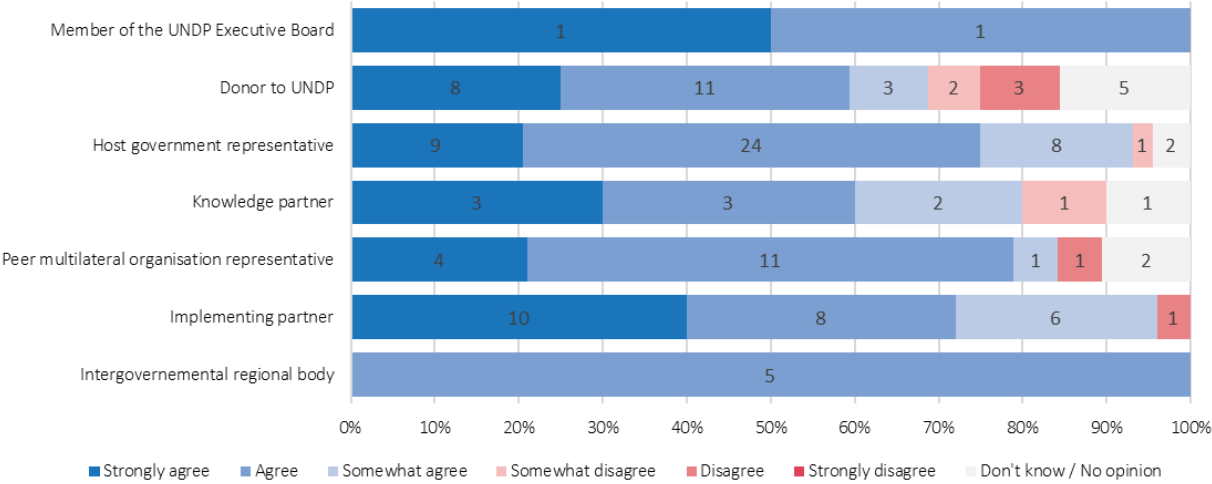


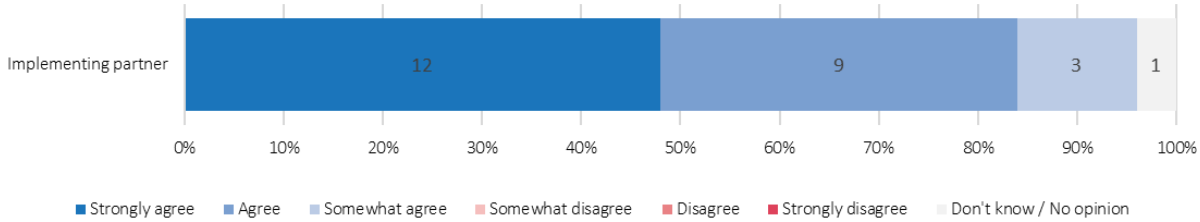
Figure 21. UNDP's knowledge products are timely.



**Figure 22. UNDP's provides high-quality inputs to policy dialogue.**



**Figure 23. UNDP has clear standards and due diligence processes in place to ensure that implementing partners prevent and respond to Sexual Exploitation and Abuse.**



**Managing financial resources**

This section presents respondents' perspectives on how UNDP manages its financial resources.

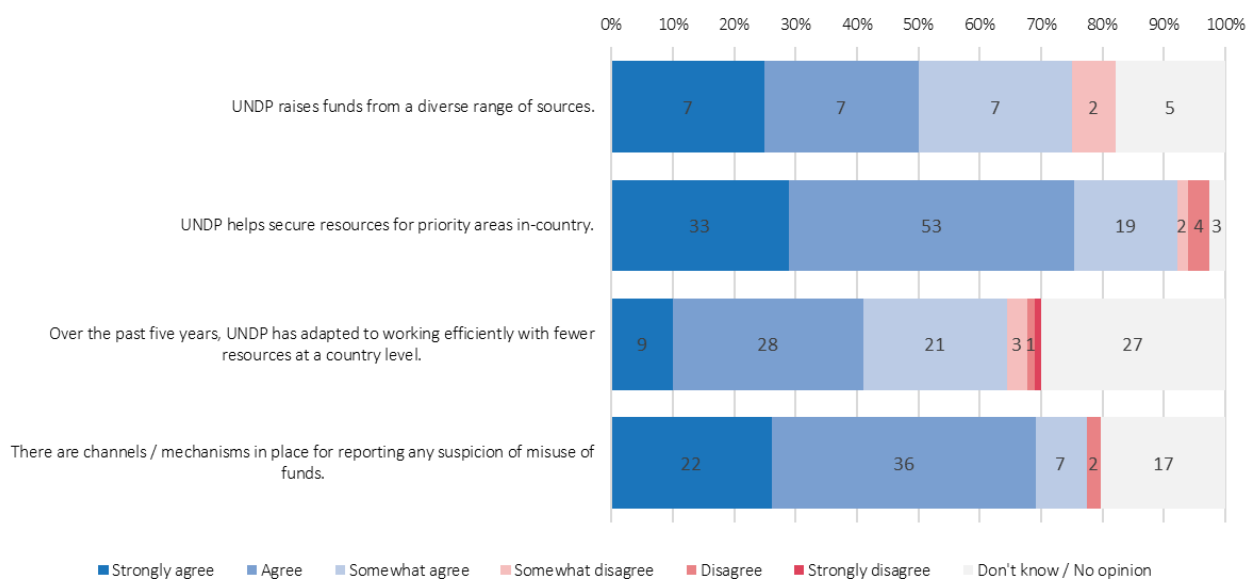
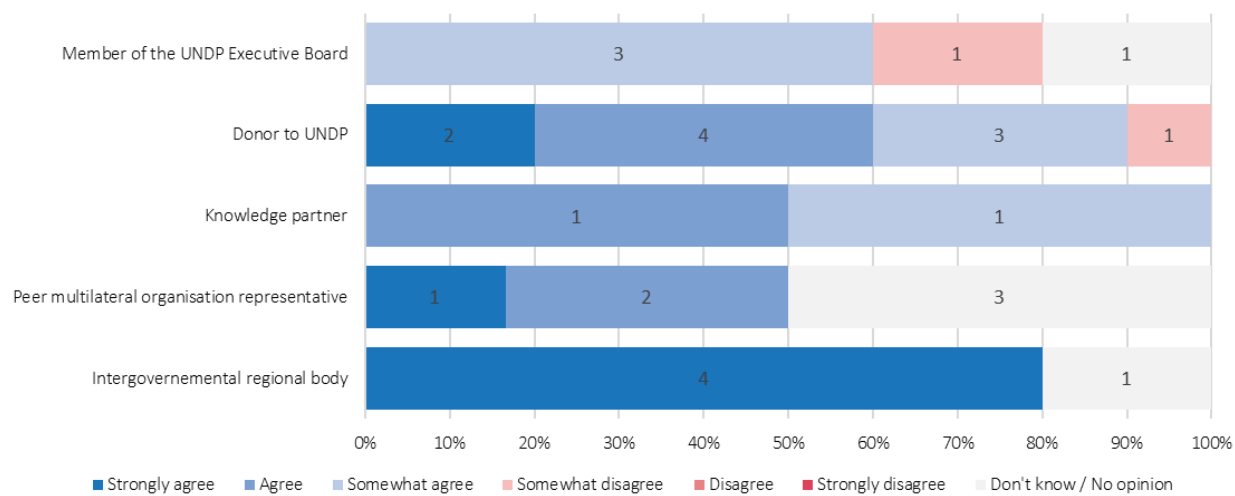
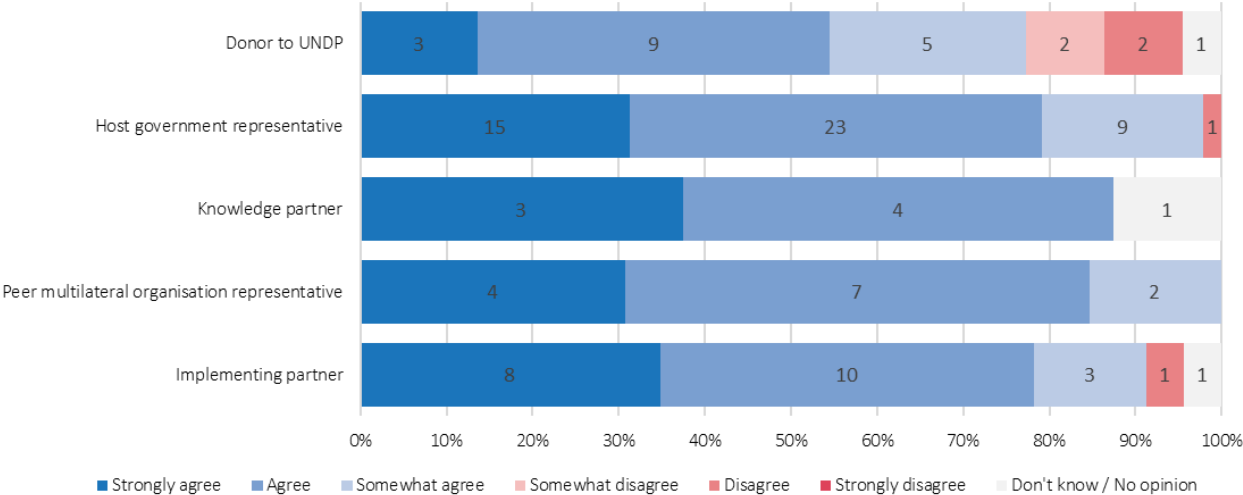


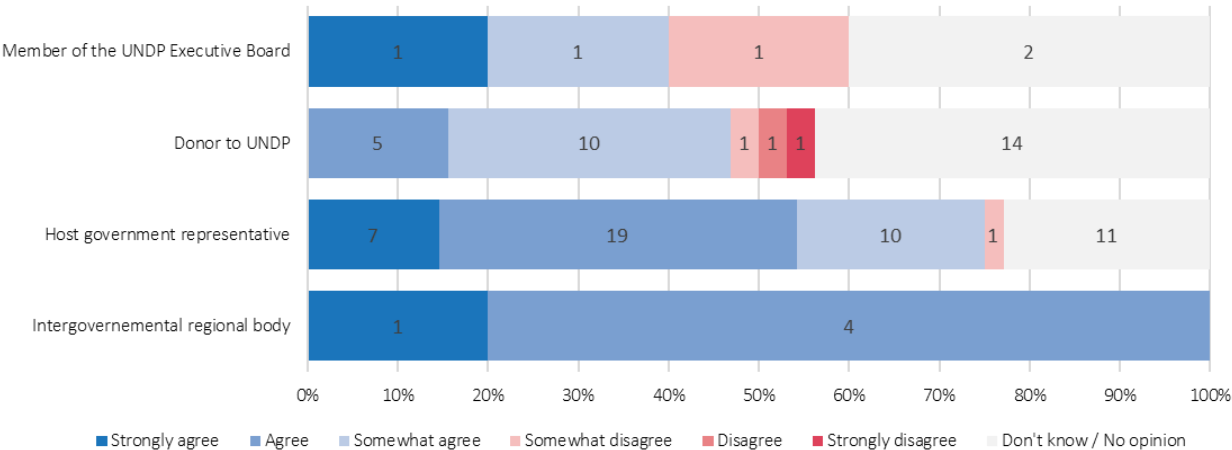
Figure 24. UNDP raises funds from a diverse range of sources.



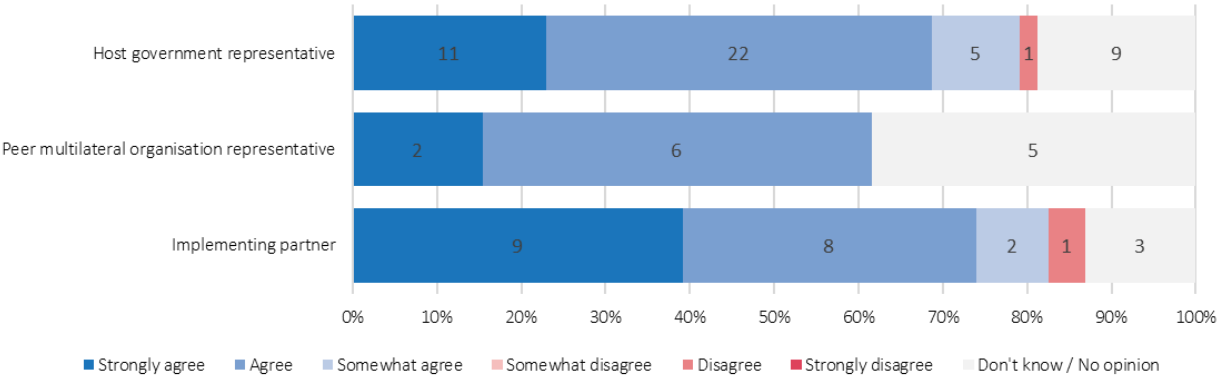
**Figure 25. UNDP helps secure resources for priority areas in-country.**



**Figure 26. Over the past five years, UNDP has adapted to working efficiently with fewer resources at a country level.**

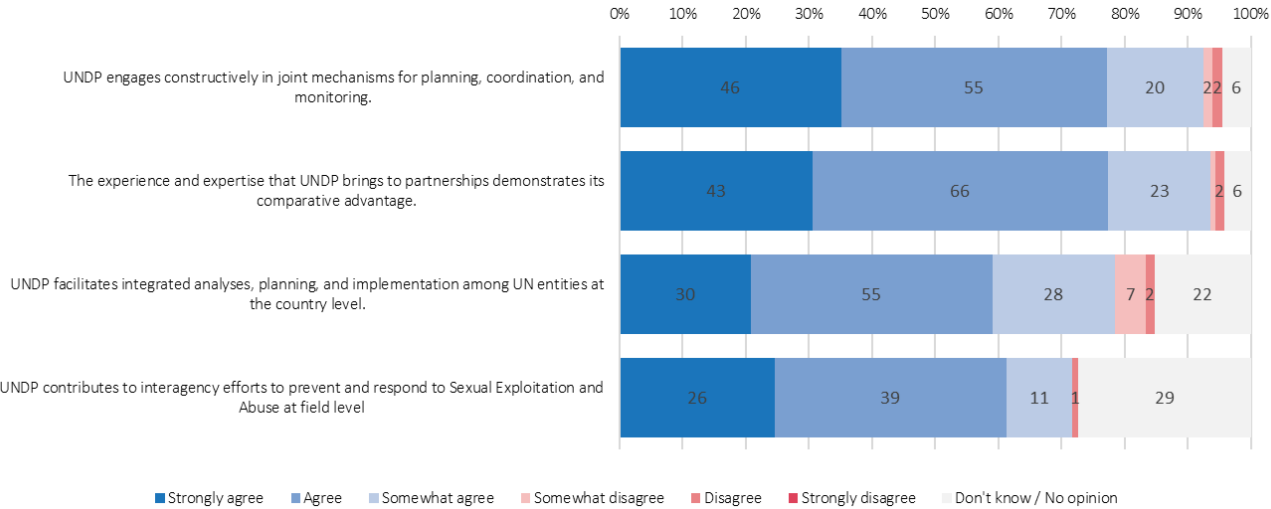


**Figure 27. There are channels / mechanisms in place for reporting any suspicion of misuse of funds.**

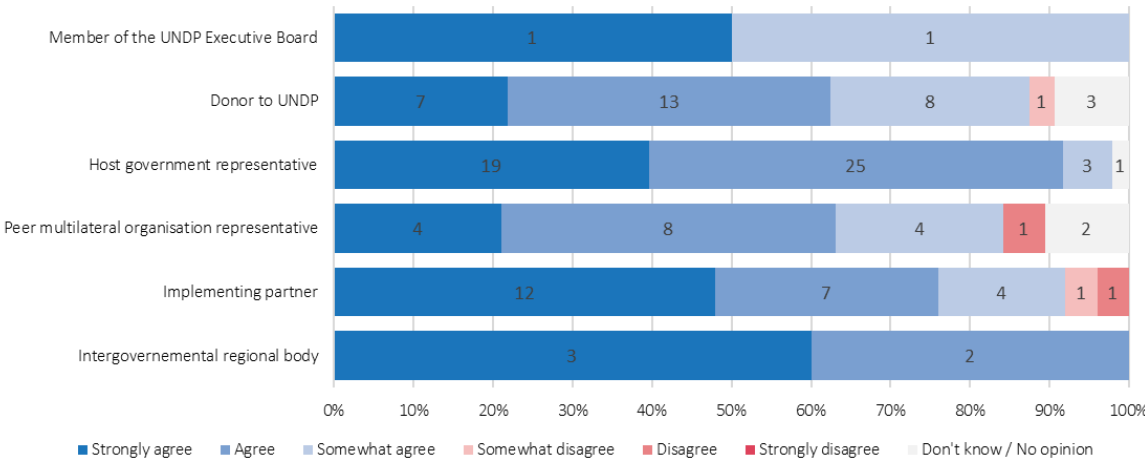


**Managing relationships**

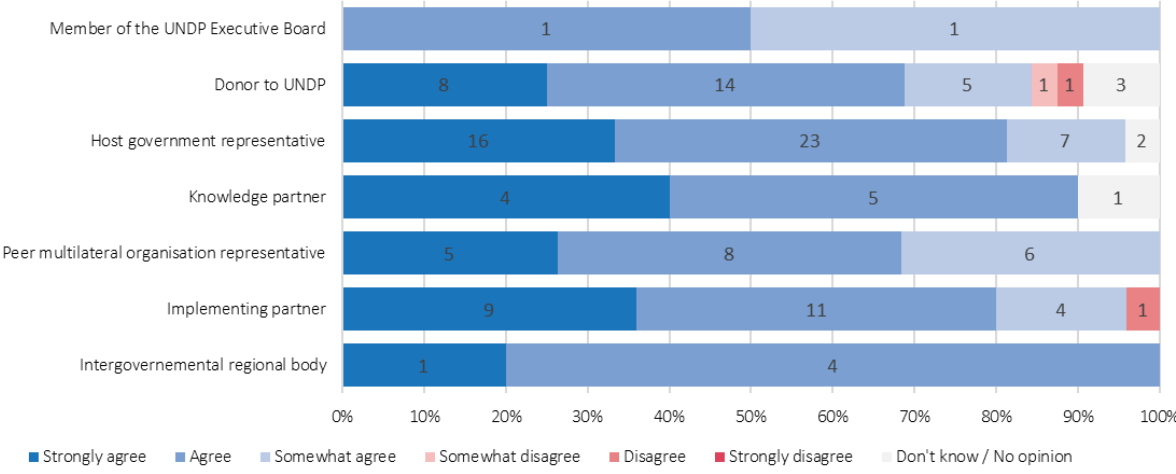
This section presents respondents' perspectives on how UNDP works with partners and promotes national ownership.



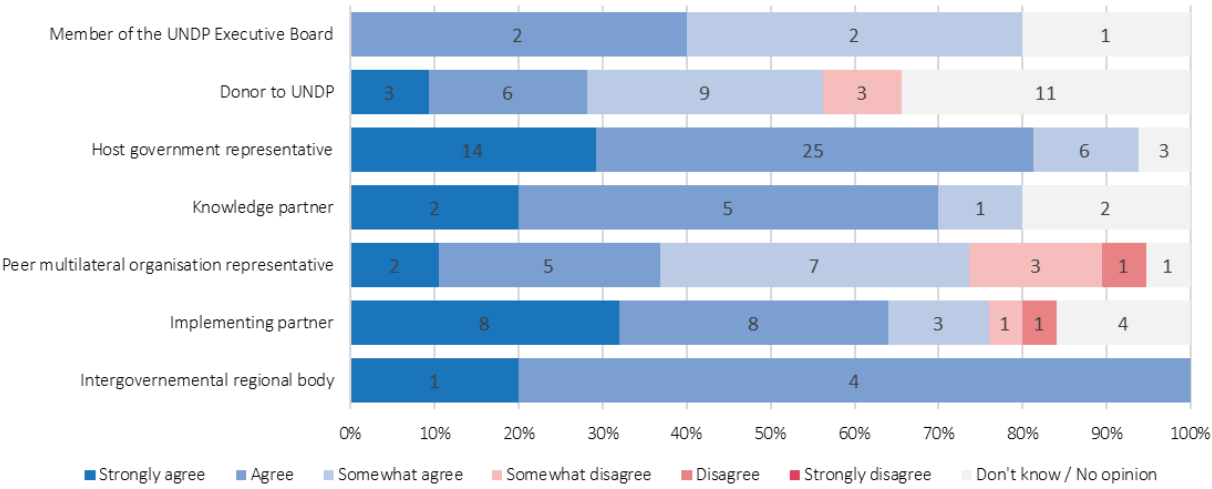
**Figure 28. UNDP engages constructively in joint mechanisms for planning, coordination, and monitoring.**



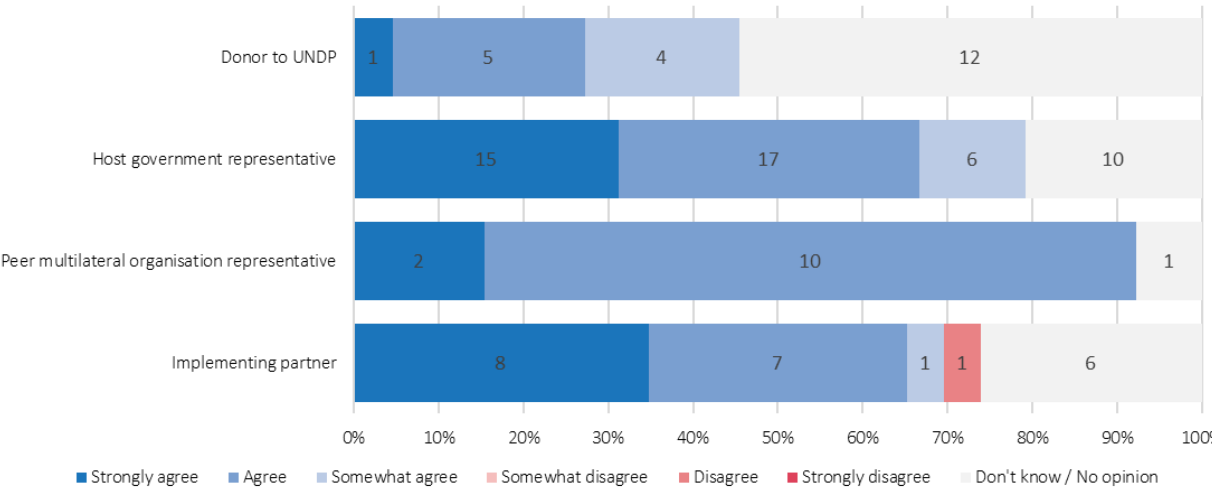
**Figure 29. The experience and expertise that UNDP brings to partnerships demonstrates its comparative advantage.**



**Figure 30. UNDP facilitates integrated analyses, planning, and implementation among UN entities at the country level.**



**Figure 31. UNDP contributes to interagency efforts to prevent and respond to Sexual Exploitation and Abuse at field level**



**Performance management**

This section presents respondents' perspectives on how UNDP works with partners and promotes national ownership.

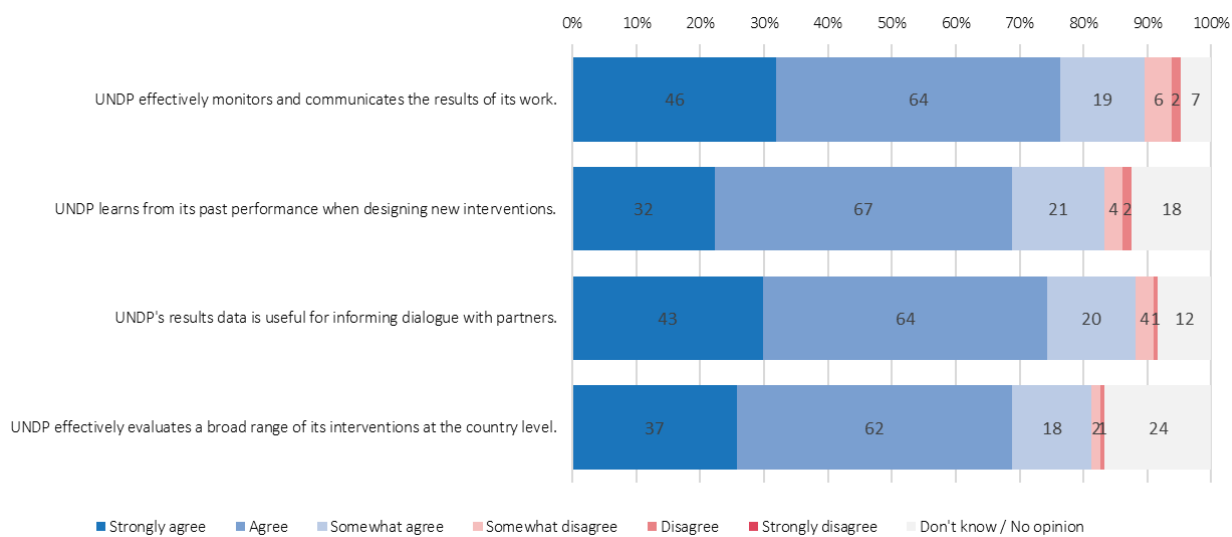
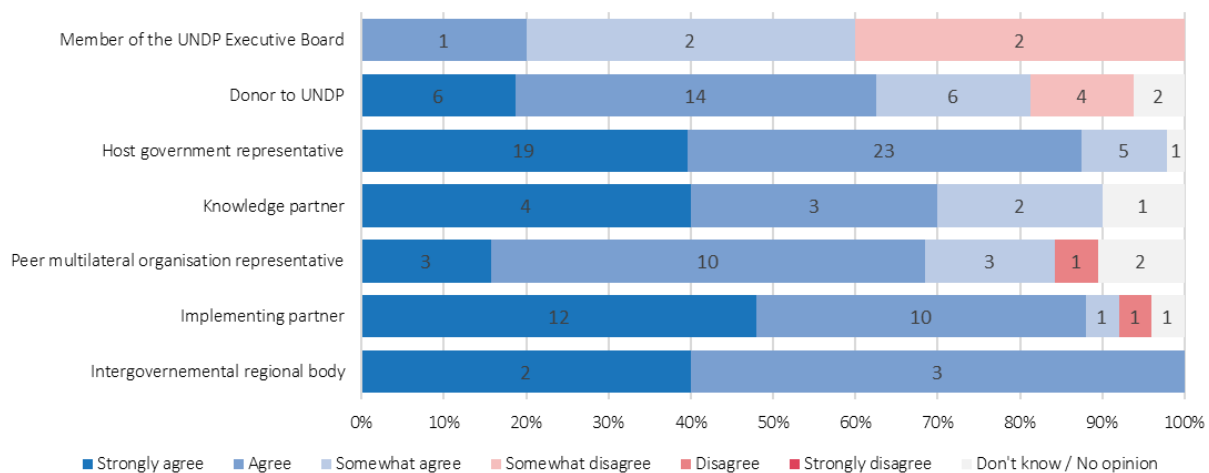
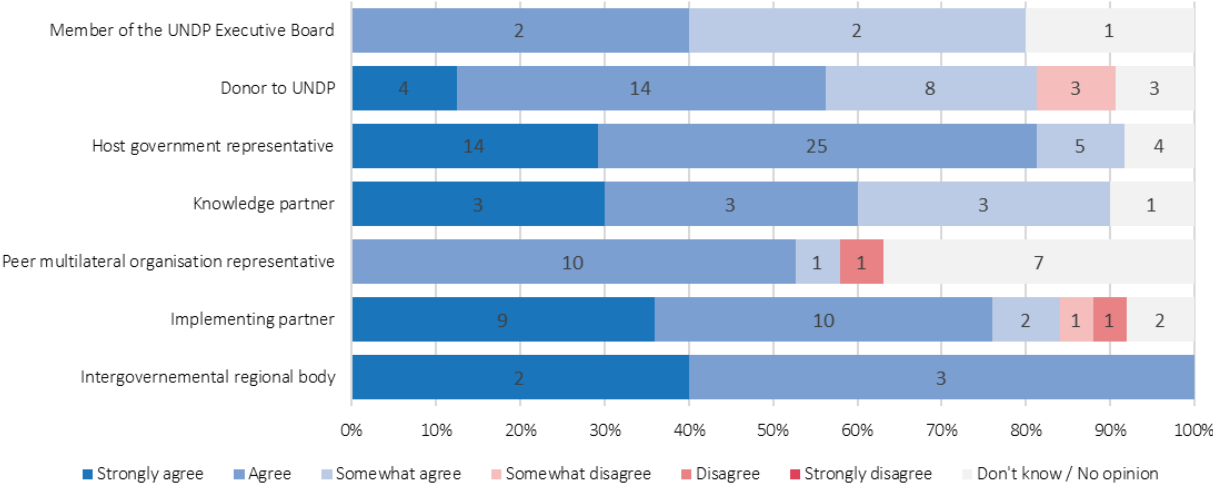


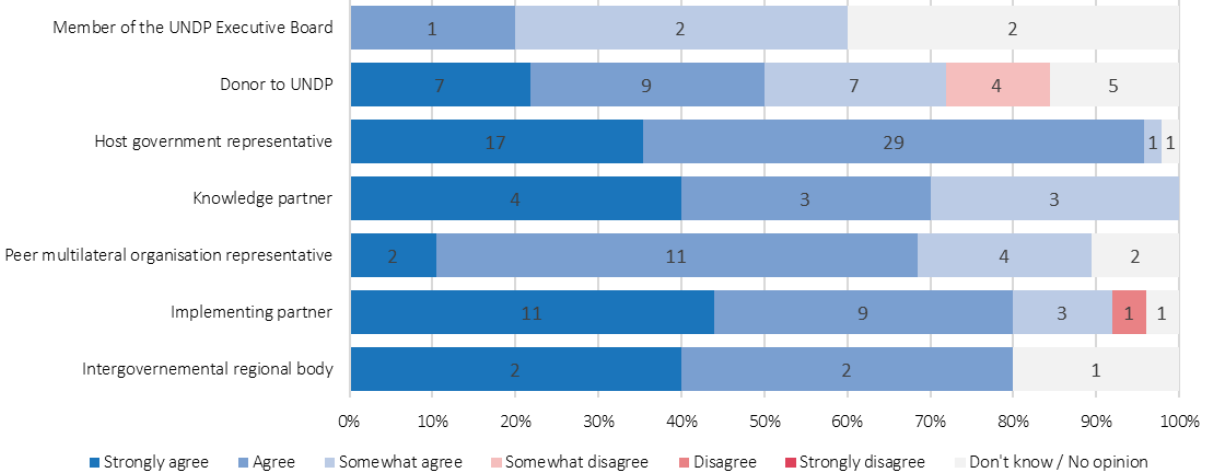
Figure 32. UNDP effectively monitors and communicates the results of its work.



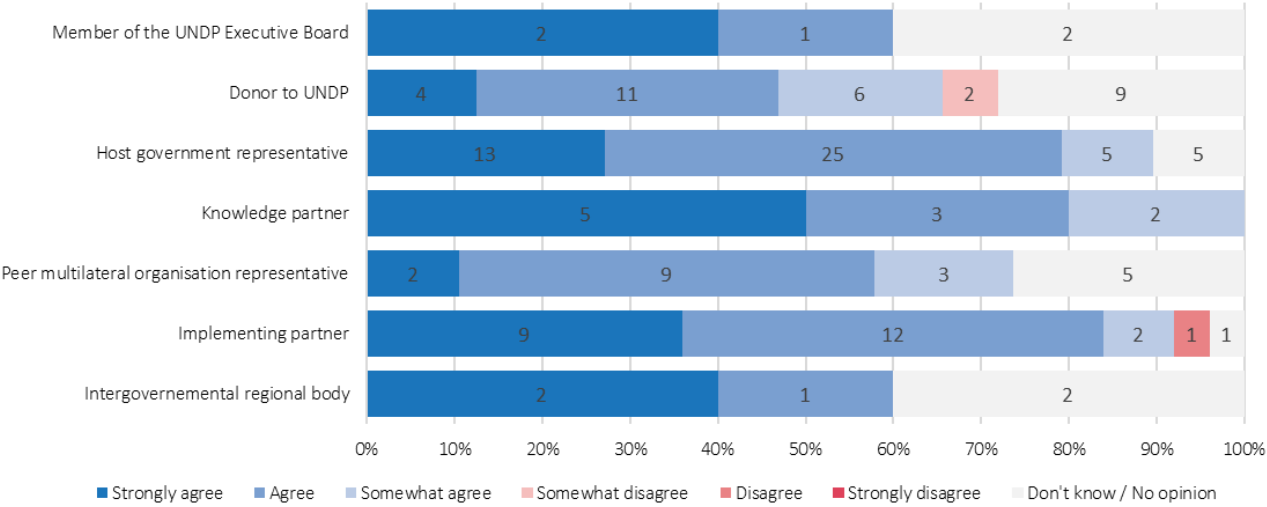
**Figure 33. UNDP learns from its past performance when designing new interventions.**



**Figure 34. UNDP's results data is useful for informing dialogue with partners.**



**Figure 35. UNDP effectively evaluates a broad range of its interventions at the country level.**



# Annex D: UNDP contribution to system-wide efficiency

## 1

### Introduction and Methodology

In March 2025, the UN Secretary-General launched the **UN80 initiative**, aimed at making the UN more efficient and effective and agile in a resource-constrained environment. **Workstream 1** focuses on Secretariat led efficiency and cost reduction, including by streamlining administrative functions, with emphasis on digitalisation, consolidating structures, and relocating services to lower-cost locations, including through shared services. Workstream 3, addresses broader system wide structural repositioning and enablers. The related UN80 Action Plan released in November 2025 clarifies how these workstreams translate into Work Packages covering common services as one of the big-ticket items.

**UNDP is one of the principal providers of administrative services to other UN entities**, currently supporting approximately 70 UN organisations. These services primarily cover human resources, public procurement, finance, real estate (including the management of shared premises), and IT.

This proposed Annex will focus on **how UNDP contributes to system-wide efficiency in the UN** through the provision of these **common administrative services**.

The approach is both **backward-looking** and **forward-looking**. It reviews how UNDP has performed in the provision of services. Situating the analysis in the current context, the intention is also to highlight issues that should be considered going forward, drawing on past experience.

In addition, the analysis is intended to support a clearer unpacking of the questions surrounding service provision and UNDP's role. It does so in a **descriptive** rather than normative manner, with the aim of contributing to a better understanding among decision-makers and multilateral organisations. The analysis will cover an **overview of the common services provided** under country-level Business Operations Strategy (BOS), Common Premises, Common Back Office (CBO) and Regional and Global Shared Service Centres. It will not dive deeply into any specific service line.

This analysis does not include UNDP's contribution to the Resident Coordinator System - which is discussed under E 3.1.5 in Annex A; UNDP's application of the mutual recognition principle – discussed under E.3.1.6; nor the development of the Quantum management system.

This analysis will also not include an in-depth review of the governance arrangements related to the services provided, including legal considerations and cost-recovery models. These aspects have been examined in detail in the recent 2024 Board of Auditors report. These aspects will be touched upon as enabling factors to performance.

An important limitation of the analysis stems from the reliance on UNDP's self-reported information and data - albeit quality-assured by the UN BIG - for the quantitative estimates of cost avoidance and cost efficiencies generated through UNDP's delivery of common administrative services. The following **overall guiding question/focus** proposed is: How does UNDP contribute to system-wide efficiencies through its

provision of services to other UN entities, and what opportunities and challenges does it currently face, especially in the context of UN80's stepped-up emphasis on shared services?

**Associated sub-questions** include the following:

- How does UNDP currently integrate the provision of common services to other UN entities into its strategy, structure and delivery model?
- To what extent does the provision of these services contribute to realised efficiency gains for the overall system?
- What opportunities and challenges does/will UNDP face in possibly providing services to other entities, particularly in light of UN80's renewed emphasis on shared services?

It is proposed that the above sub-questions will be answered through the **analytical components and lines of evidence** presented in the table below.

No scoring and rating are applied to this section.

**Table 3. Analytical Components and Lines of Evidence**

Question	Analytical component	Line of evidence
1. How does UNDP currently integrate the provision of services to other UN entities into its strategy, structure and delivery model?	Analysis of strategic integration Mapping of services provided by UNDP at different levels	Documentary review
2. To what extent does the provision of these services contribute to realised or expected efficiency gains for the overall system?	Summative analysis of available evidence of efficiency gains	Documentary review
3. What opportunities and challenges /will UNDP face in providing services to other entities, particularly in light of UN80's stepped-up emphasis on shared services?	Summative analysis of past challenges in the provision of shared services Mapping of CBOs across the system Mapping of main global shared services across the system	Documentary review Selected Interviews

Source: MOPAN Secretariat

# 2

## Strategic and operational management

### 1. How does UNDP currently integrate the provision of services to other UN entities into its strategy, structure and delivery model?

Sub-Q1a: Does UNDP have a clear and credible strategy or defined objectives guiding the provision of services to other UN entities?

Sub-Q1b: What are the types of services provided by UNDP? At which level are these services provided?

#### Q1 Analysis

#### Evidence documents

**Q1a: Despite UNDP’s long-standing role in providing services to UN agencies and commitment to advancing the UN Efficiency Agenda, the organisation still lacks a dedicated strategy or overarching vision to guide service provision to other UN entities. This is the case notwithstanding UNDP’s formal acceptance of recommendations calling for such a strategy. UNDP’s strategic articulation of UN-system service provision within its Strategic Plans has varied over time, with a clear gap over 2022-25 and an apparent renewed positioning for 2026 without a clear and comprehensive articulation. Where related objectives have been defined, they have largely been embedded within broader efficiency or business-operations workstreams rather than presented as a dedicated strategy or framework specifically governing service delivery to other UN entities.**

**UNDP has a longstanding history as the UN system’s backbone, which made it a natural services provider.**

In practice, it is one of the principal providers of administrative services to other UN entities and currently supports more than 70 UN organisations. The Board of Auditors has noted that UNDP officials themselves consistently reaffirm this traditional backbone role in their engagement across the system. External assessments reinforce this view. The UNDP Business Model Review re-emphasised UNDP’s function as the operational backbone of the UN system and identified several recommendations pertinent to strengthening its service offer to other entities, including enhancing the effectiveness of the Global Shared Services Centre and improving the measurement of cost and impact. The 2018 Evaluation of UNDP interagency operational services, the UN BoA report on UNDP for 2024 and the Evaluation of the UNDP Strategic Plan 2022-25 similarly acknowledged the important role of UNDP as a service provider to the UN system. Interviewees acknowledged that UNDP’s longstanding history, extensive field presence, and established infrastructure position it as a practical provider of shared services. However, they also emphasized that these attributes do not necessarily translate into a strategic or mandate-driven role in service provision.

XXX

Interviewees further noted that service provision has evolved as a source of revenue for the organization,. This observation is consistent with internal policy frameworks: the Expenditure of Income Accrued from Cost Recovery (POPP, effective 1 January 2017) explicitly stated that income generated through cost-recovery mechanisms - including implementation support services provided to UN partners - represented an important funding stream for UNDP’s institutional budget and for management-related activities.

**UNDP has consistently expressed its commitment to the Efficiency Agenda. However, external interviewees’ perception was that UNDP’s engagement - like that of several other agencies - has been selective and shaped by institutional interests.** Throughout the years, UNDP has consistently demonstrated its formal commitment to advancing the Secretary-General’s Efficiency Agenda (2017) and, subsequently, the Efficiency Roadmap. This sustained prioritisation is reflected across UNDP’s corporate documentation, most notably in its Annual Reports to the Executive Board, which consistently include a dedicated section outlining UNDP’s contributions to the Efficiency Agenda, notably the “Progress Update on the Implementation of General Assembly Resolution 72/279 on Repositioning of the UN Development System”. The 2024 Report of the Board of Auditors also confirms this commitment. However, interviewees reported that, in practice, several UN entities - including UNDP - tended to approach the efficiency agenda – and now the UN80 initiatives - opportunistically, with the depth of engagement often influenced by the extent to which proposed reforms align with the agency’s own institutional interests.

**Over the years, the visibility and clarity of UNDP’s vision for providing services to other UN entities within its Strategic Plans has varied considerably. Early strategic documents articulated an “operational backbone” role and related actions, but subsequent plans weakened formalisation, while newer**

**corporate documents signal renewed positioning without (yet) a fully articulated standalone strategy.**

The 2018–2021 Strategic Plan included explicit commitments to strengthening efficiency and client orientation, and it presented UNDP’s role as the UN system’s “operational backbone”. This role was linked to concrete commitments under the “business model performance” stream, including improved operational service arrangements for the UN family, the introduction of a client-feedback mechanism, the development of service-level agreements, support to Business Operations Strategies, and increased transparency through measures such as the Universal Price List. The Plan also highlighted UNDP’s extensive operational platform - encompassing human resources, finance, procurement, ICT, legal, security and administration capacities across 135 country offices, regional hubs and three global shared service centres - which collectively enable service delivery in 170 countries and territories. As noted in the Audit of UNDP BMS/Global Shared Services Centre (BMS/GSSC) Recruitment Services, to operationalise these ambitions, UNDP also developed a clustering business case and an implementation plan, including the clustering of HR services, which was approved by the Executive Group between 2019 and 2020.

By contrast, the 2022–2025 Strategic Plan and related documents contain only minor reference to UNDP’s role as a service provider but no explicit strategy or well-defined objectives relating to the provision of services to other UN entities, a gap which was also noted in the most recent Board of Auditors report. The Strategic Plan addressed UNDP’s efforts to strengthen its corporate and management systems in a broad and comprehensive manner. As highlighted in the UNDP 2023 Information Note to the Executive Board, these enhancements were expected to “facilitate efficiency and delivery of requests, ensure transparency and improve operational planning and delivery”. In practice, such improvements would also have been advantageous for other UN entities making use of UNDP’s services. However, the strategic direction was not explicitly articulated from a service-provision perspective. The Strategic Plan document contains few references to service provision. These include the country offices’ continued role in the provision of services in human resources, finance, procurement, general operations and administration to the resident coordinator system’ and describe UNDP as ‘a platform for non-resident United Nations entities’ (Paragraph 84). Paragraph 81 names fee-for-services as one of UNDP’s operational modalities. The related Integrated Resources Plan and Integrated Budget (DP/2021/29) includes the provision of services to other UN entities within its budgeting framework.

The Strategic Plan for 2026–2029, however, suggests a renewed emphasis on UNDP’s operational role within the system. It emphasises the provision of services to other UN agencies as one of the comparative advantages of UNDP providing “value at scale”. It also highlights broader operational goals including “future-smart operations”, referencing recent modernisation efforts - including the Quantum ERP shared by multiple agencies, the expansion of global shared services, and the ongoing Business Model Review - and signals plans to extend HR management services to UN partners and to generate economies of scale across the UN system. The draft Integrated Results and Resources Framework proposes outputs such as broader adoption of Quantum and other digital solutions across the UN, as well as new indicators on operational efficiency and stakeholder trust. If approved, these measures would once again institutionalise service-provision objectives within the organisation’s results framework. However, at the time of this assessment, these proposals remain prospective and do not yet constitute a finalised, stand-alone strategy for inter-agency service provision.

**Several evaluative exercises conducted over time point to a persistent absence of a structured internal strategy to govern UNDP’s provision of operational services to other UN entities and highlight the need for such guidance. UNDP has accepted these recommendations.**

The 2018 Evaluation of UNDP Inter-Agency Operational Services recommended that UNDP articulate a clearer vision for its role within the broader UN development system reform, including how it intends to deliver higher-quality, more client-oriented services. It further advised UNDP to define the scope of its service offer and identify which services it is best placed to provide, and under what conditions. Although UNDP management acknowledged this recommendation, the response referred primarily to the existing articulation within the Strategic Plan and an aligned business model, rather than committing to a dedicated strategic framework.

The most recent BoA report reinforces these views. While recognising that UNDP’s commitment to the Secretary-General’s efficiency agenda is evidenced by numerous actions, the BoA found that this commitment has not been translated into a formalised strategy and that there remains no clear set of objectives, targets, or roadmap guiding service provision. The report recommends that UNDP establish a comprehensive strategy that sets out the expected benefits of its service offer, strengthens customer orientation, defines service-quality parameters, and enhances pricing transparency. According to the BoA, such a strategy is essential not only to clarify the added value of UNDP’s role in pooled service arrangements but also to motivate country offices, which currently have limited incentives to provide services to other UN entities given high workloads, limited revenue generation, and the risk of client

dissatisfaction. This recommendation has been accepted by UNDP.

Although not explicitly focused on inter-agency services, the Evaluation of the UNDP Strategic Plan 2022–2025 similarly underscores the need for more coherent operational guidance. It highlights the importance of a holistic approach to operations, including the development of an Integrated Operations Strategy to address systemic operational challenges. In its response, UNDP management partially accepted this recommendation but opted not to develop a separate, standalone strategy, instead favouring the integration of improvements into existing structures. While broader in scope, this finding nevertheless signals a wider need for more deliberate strategic codification and a clearer formulation of UNDP’s operational management.

**Q1b: UNDP is the largest provider of common services within the United Nations system, offering a wide, globally deployed portfolio of support functions spanning administration, finance, human resources, ICT, logistics and procurement services. It remains difficult, however, to have a comprehensive external picture of the full range of services provided by UNDP and their volume, as these services are delivered through several mechanisms operating across different service categories and at different levels. At country level, UNDP delivers services under the Business Operations Strategy (BOS) framework, including the management of common premises, as well as through the establishment and functioning of Common Back Offices (CBOs). Between 2019 and 2025, UNDP provided services in more than 120 countries, illustrating the scale of its global operational footprint. As of 2024, the organisation managed over 130 common premises and served as the lead agency for two of the four established Country Back Offices, further underscoring its central role in providing common services. At regional and global levels, service delivery is anchored in the Global Shared Service Centre (GSSC) network, which operates across eight locations worldwide and provides a central platform for high-volume and standardised transactional services. The Global Shared Service Centres, established in 2003, now deliver services including HR administration, payroll and payment processing to more than 70 UN entities in over 170 countries.**

**UNDP remains the principal provider of common operational services within the United Nations development system, both in terms of overall volume and the breadth of its global coverage.**

This position was already emphasised in the 2018 Evaluation of UNDP Inter-Agency Operational Services and continues to hold true. Notably, the Board of Auditors report highlighted the scale of UNDP’s service provision through several key figures. The FY2023 Board of Auditors report (A/79/5/Add.1, para 64) reported that in 2023 UNDP handled payroll disbursements amounting to 2 billion US dollars across 113 currencies, with more than half of these payments processed on behalf of partner UN entities. During the same year, it supported financial transactions totalling 2.45 billion US dollars for 118 partner organisations, covering more than 170 countries. In addition, UNDP managed common premises and delivered a range of shared operational services in 135 countries, including building management, ICT support, travel arrangements, local financial services and human resources administration. These data illustrate UNDP’s continued central role in sustaining the operational foundations of joint UN activities worldwide. The 2024 BoA report also emphasised UNDP’s role as one of the principal providers of administrative services to other UN entities, currently supporting approximately 70 organisations.

**UNDP delivers services to other entities through several mechanisms operating at different levels. Based on available data from previous reports ad-hoc services seem to constitute the largest component of UNDP’s service portfolio.**

The 2024 report of the United Nations Board of Auditors noted that the bulk of the services – which are location-independent - is delivered through the Global Shared Services Centre (GSSC), operating across eight sites worldwide, while location-dependent services are either managed directly by country offices or coordinated jointly with the GSSC. UNDP services fit into four broad categories:

- Standard services, delivered consistently and governed by the Universal Price List (UPL);
- Ad-hoc services, which vary by country and are governed by Local Price Lists (LPL);
- Global services, provided by headquarters or shared service centres;
- Shared services, delivered to multiple agencies within a country and funded through cost-sharing arrangements.

Drawing on figures presented in the 2024 report of the United Nations Board of Auditors, UNDP’s service provision activities, which include shared, global and ad hoc services, amounted to approximately 60 million US dollars on an annual basis over 2020-2022. The same data further indicates that ad hoc services constitute the largest component of UNDP’s service portfolio, representing roughly 42 per cent of total service provision sales by UNDP in 2022. The FY2024 audited financial statements (Note 24) recorded a

total revenue from exchange transactions of USD 130.7 million in 2024 and other revenue of \$129 877.

**It remains difficult to have a comprehensive external picture of the full range of services provided by UNDP and their volume.**

Reporting on service provision is available, but it is dispersed across multiple documents and produced at different organisational levels (see analysis for Question 2 in the next section). The 2018 Evaluation of UNDP Inter-Agency Operational Services made an early attempt to map these services in a systematic manner. In 2022, an information note submitted to the UNDP Executive Board on progress in implementing General Assembly resolution 72/279 stated that UNDP had compiled a mapping of shared services across the UN system. However, based on available documentation, it is not evident whether UNDP has updated or expanded this mapping in recent years.

The United Nations Board of Auditors raised similar concerns in its 2024 report on UNDP. The Board observed that, although UNDP has developed tools to track shared service activities by service type, these mechanisms require further strengthening to support more effective management and oversight. The auditors noted that they were able to obtain only partial information on service volumes and that the level of detail for several service categories was inadequate.

The MOPAN 2025 Thematic Brief *Doing Better With Less: Unlocking Efficiency in the United Nations* notes that shared services have long been part of UN field operations, originating as informal, ad hoc practices. Over time, these arrangements became more structured through Memoranda of Understanding and Long-Term Agreements, laying the foundation for greater horizontal integration across agencies. System-wide attention to shared services increased significantly after the UN Secretary-General launched the Efficiency Agenda in 2017, which set reform targets aimed at improving coherence and reducing duplication. Probably for this reason, common services linked to the UN Efficiency Agenda are more straightforward to track, and it is these services that are examined in the following sections.

**Country level**

**UNDP provides various services to/collaborates with other entities at country level under the Business Operations Strategy (BOS) umbrella.** Between 2019 and 2025 UNDP provided common administrative services, finance services, human resource services, ICT services, logistics services and procurement services in 122 countries (see Table below).

Table 1. Services provided by UNDP under BOS frameworks

Service Line	Administration	Finance	Human Resources	ICT	Logistics	Procurement
Service Category	Administrative services	Banking services	Benefits Administration	Data and Telecommunication	Freight Forwarding and Customs	Goods and Services
	Asset Management	Financial services	Recruitment services	Infrastructure Hardware and Network	Warehouse management	Vendor Database
	Branding and communications	Foreign Exchange	Staff wellbeing Training	Equipment		
	Custom Clearance and exemption	HACT		Inhouse ICT Support		
	Environmental Sustainability Management	Payment Services		Software Related Services		
	Tax Management					
	Mail, pouch and courier					
	Premises management					
	Security services					
	Transport Services					
	Travel, conferencing and accommodation					

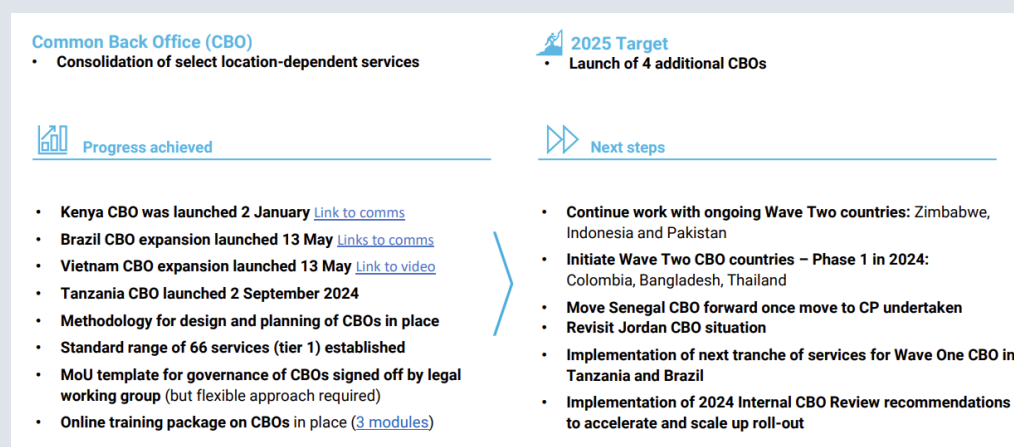
Source: MOPAN based on UNINFO Efficiency Dashboard, BOS Data, Extracted 21-12-2025

**UNDP continues to play a central role in the management of common premises across the UN system.**

It currently oversees 136 such locations worldwide, accommodating approximately 19,700 personnel, including its own staff. Within these premises, UNDP delivers shared operational services to 46 UN entities operating across 118 UN Country Teams. By the end of 2024, UNDP had also concluded 76 premises agreements on behalf of 13 organisations that do not maintain a UNDP office in those locations.

UNDP also serves as the lead agency for two of the four UN Common Back Offices (CBOs) operating globally as of May 2024. The Brazil CBO offers services to 15 UN entities and reported substantial operational outputs in 2024. These included completing more than 1,100 procurement actions worth a total of 31.6 million US dollars, processing over 22,000 travel transactions and responding to more than 3,000 service requests. It also resolved close to 4,800 support tickets. The CBO in Vietnam similarly provides extensive operational support, offering 78 distinct service lines to 15 entities. UNDP has also bid to lead the CBO in Zimbabwe and continues to work alongside other UNSDG entities to establish the ‘second wave’ of CBOs under the revised Efficiency Roadmap. Regional structures have also contributed to advancing CBO implementation in other locations. In Latin America and the Caribbean, for example, the Regional Operations Management Team and the Regional Collaboration Platform have jointly supported the establishment of a CBO in Colombia.

Figure 36. Overview of system-wide progress on CBOs



Source: [Common Back Office Briefing, February 2026](#)

### Global/Regional level

UNDP’s Global Shared Service Centres (GSSCs) have been supporting UN entities since 2003 and have grown into one of the UN system’s largest operational support platforms, providing human resource administration, payroll and payment services. UNDP has a long history of delivering global services, starting with the establishment of its HR services hub in Copenhagen in 2003. This marked the beginning of centralising key functions - including payroll and benefits administration - and set the foundation for a global service delivery model. In 2012, financial services were further consolidated in Kuala Lumpur. Following the approval of the clustering initiative in 2019, the GSSCs underwent a significant consolidation and centralisation of transactional HR and finance functions at GSSC in Copenhagen and Kuala Lumpur through a “lift-and-shift” phase (2019–2021) and a “optimization” phase (2021–2023). During this period, its remit also expanded, broadening the range of services offered at global level to include centralised human resources administration and a wider set of financial payment functions for other UN organisations. Today, the GSSCs provide an extensive suite of services that covers procurement, payments, information technology, human resources administration and security support. They currently assist more than 40,000 personnel from over 70 organisations (including UN organizations, UN missions and Secretariat offices) operating in over 170 countries, and maintain a global operational footprint through eight locations: Addis Ababa, Amman, Bangkok, Copenhagen, Dakar, Istanbul, Kuala Lumpur and Panama. Publicly available material from the GSSC website and related factsheets provides additional detail on the range of services delivered, detailed below:

- Human resources administration (HR Benefits and Entitlement Services):** The GSSC supports the full lifecycle of personnel management, from recruitment to separation. This includes administering entitlements, managing travel arrangements, and supporting pension, insurance and After-Service Health Insurance processes. It also oversees Partner Personnel Services

Agreements for non-staff categories. In 2024 alone, the GSSC processed more than 103,000 HR actions and assisted over 40,000 international and national personnel working in more than 170 countries, including around 17,000 individuals serving in 45 partner organisations. Major client agencies include WFP, UNFPA, UNWomen, UNOCHA and UNDCP.

- **Payroll:** The GSSC provides end-to-end payroll services for duty stations across the globe, ensuring compliance with local legal requirements and internal financial controls. It also handles pension and tax reporting, position management and separation-related actions. In 2024, payroll disbursements managed by the GSSC reached approximately 2.1 billion US dollars. Of this amount, 1.1 billion US dollars was processed on behalf of 62 partner entities, covering more than 27,000 of their personnel alongside UNDP’s own staff. Major client agencies include WFP, UNFPA, UNWomen, UNOCHA and UNDCP.
- **Finance (Payments Services):** Payment operations are supported by a host-to-host banking solution and a wide network of local financial institutions. Services are delivered from finance hubs located in Kuala Lumpur, Dakar, Amman and Panama. In 2024, the GSSC processed payments worth 5.28 billion US dollars in 122 currencies and handled an additional 1.08 billion US dollars in Service Clearing Account transactions for 72 UN entities. Major Quantum client agencies include UNCDF, UNITAR, UN Women, UNFPA, UNSSC and UNU. Major non-Quantum agencies include UNICEF, UNHCR, UN Office in Vienna, OHCHR, WFP, WHO, UNEP, UNOCHA, IOM and UN HABITAT.

Evidence confidence

High

# 3

## Operational, Relationship and Performance management

### 2. To what extent does the provision of these services contribute to realised or expected efficiency gains for the overall UN system?

Sub-Q2a: How is progress on the provision of services to other UN entities assessed and reported on?

Sub-Q2b: To what extent does the provision of these services contribute to realised efficiency gains for the overall system?

Sub-Q2c: To what extent is UNDP service provision efficient and effective?

#### Q2 Analysis

#### Evidence documents

**Sub-Q2a: The existing reporting landscape does not yet provide a coherent or comprehensive account of the efficiency and effectiveness of UNDP’s service provision, which in turn limits the organisation’s ability to demonstrate its operational value across the UN system. A central constraint lies in the fragmented nature of available data, with information dispersed across multiple platforms and lacking consolidation. At the strategic level, progress is reflected only insofar as the respective Strategic Plans integrate objectives related to service provision, resulting in uneven and often limited coverage within the results frameworks. More detailed reporting is available through various inter-agency and Executive Board channels; however these sources also have limitations – most notably the reliance on self-reported data – and leave gaps, particularly with respect to qualitative insights on service quality across different service lines. Overall, the depth and consistency of evaluative evidence vary significantly between global and country-level services, with comparatively stronger documentation for the Global Shared Services. Taken together, these limitations mean that current evidence is insufficient to reach a definitive assessment of the efficiency or effectiveness of UNDP’s services to other UN entities.**

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**A key limitation on the measurement of progress on UNDP provision of services to other UN entities lies in the fragmented nature of the data.** Notably, information on UNDP’s service provision is dispersed across numerous documents and platforms, and there is no comprehensive, consolidated or publicly accessible overview that systematically presents the totality of UNDP’s services to other UN entities.

**At the strategic level, the measurement of progress within UNDP’s results frameworks reflects the coverage of related objectives in the different Strategic Plans (see analysis of Q1).** Available metrics

remain partial and insufficiently detailed. They do not fully capture the scale or complexity of UNDP's service offer, nor do they reflect the organisation as a central actor driving the efficiency agenda. The 2018–2021 Integrated Results and Resources Framework (IRRF) tracked UNDP's contribution to system-wide operational efficiency to some extent through Tier 3 indicators focused on common services, such as the proportion of country offices adopting shared service lines under the Business Operations Strategy. The subsequent 2022–2025 IRRF did not articulate explicit objectives pertaining to the provision of services to other UN organisations. The IRRF for 2026–2029 takes a more explicit approach by emphasising organisational efficiency, digital transformation and strengthened accountability. Several proposed outputs relate to UNDP's operational management – encompassing support to other UN entities – including the expansion of productivity and collaboration tools, a broader uptake of Quantum and other UNDP digital platforms across the system, and the introduction of new indicators to monitor stakeholder confidence, operational effectiveness and development results.

**More granular reporting on UNDP's contributions to the efficiency agenda is available through various UN inter-agency and Executive Board reporting. Nonetheless, the information remains self-reported by individual entities and partial, with gaps in coverage and a lack of qualitative data, especially on service quality for different service lines.**

Annual reports to the Executive Board include information on UNDP's self-reported own efficiencies as well as those arising from system-wide initiatives. Since 2020, a dedicated section on the efficiency agenda has been included in the annual progress update on the implementation of General Assembly resolutions 72/279 and 76/4. From 2024 onwards, UNDP has also begun reporting against the UN Development System Reform Checklist for UNSDG entities' governing bodies. In addition, Secretary-General reports on the implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review provide detailed system-wide accounts of efficiency gains, including those to which UNDP contributes. Efficiency gains generated through inter-agency collaboration under the Business Operations Strategy framework are reported annually to the Economic and Social Council in the Secretary-General's report. UNDP also submits entity-specific, bilateral and Global Shared Services (GSS) efficiency data as part of the UNSDG's annual efficiency reporting exercise. An Efficiency Dashboard, hosted on UNINFO, has been created to provide greater transparency and accountability and offers annual updates on progress towards operational efficiency targets. Additional UNSDG dashboards track data on Business Operations Strategies, Common Premises and Global Shared Services. However, there is currently no equivalent dashboard for Common Back Offices, and publicly available information on these arrangements remains limited.

These corporate reporting channels collectively document UNDP's contributions to system-wide efficiency gains and provide insight into its service delivery role at country and global levels. Nonetheless, the information remains self-reported – with minimal independent quality assurance (as also confirmed in interviews) – and partial: it primarily focuses on realised cost-efficiencies and mostly lack information on the efficiency and the effectiveness of the services provided, including feedback on client satisfaction.

**Overall, the quality and depth of evaluative evidence varies between global and country-level service provision – with apparent greater coverage of GSS - and service lines. Neither, however, offers sufficient evaluative evidence to make a definitive judgment on the efficiency and effectiveness of UNDP service provision.** A limited number of oversight exercises, such as the 2018 evaluation of UNDP's inter-agency operational services and the 2024 report of the United Nations Board of Auditors, addressed both GSSC operations alongside services delivered at the country level, although without necessarily deep-diving into service lines and service categories performance.

Publicly available evaluative material on UNDP's Global Shared Services (GSS) remains limited, with only a single annual report accessible for 2024, supplemented by a number of factsheets and website-based information. While these sources provide an overview of core functions and achievements, they do not constitute a comprehensive evaluative body of evidence. The Evaluation of the UNDP Strategic Plan 2022–2025 touches on aspects of GSSC performance, with a particular focus on the clustering model, and several GSSC service lines have been subject to audit scrutiny, including the 2025 audit of the recruitment services function.

The evaluative landscape for services delivered under the Business Operations Strategy (BOS) framework is shaped primarily by structured system-wide reporting requirements. According to guidance available through the UNINFO Help Centre, annual reporting is mandatory and centres on progress against yearly performance targets, including assessments of quality, cost-avoidance achievements and bottlenecks affecting implementation. However, the reporting made public remains largely numerical. In addition, the heavy reliance on staff surveys to assess service quality raises additional concerns, as low response rates can distort the findings. A second layer of BOS performance assessment consists of multi-year evaluations.

These are optional and carried out only at the request of the United Nations Country Team, which may result in irregular and inconsistent evaluative coverage. Further scrutiny on BOS has come from the United Nations Representatives of Internal Audit Services, who began an assessment in 2022 of BOS roll-out and implementation across eight countries. However, the resulting report does not appear to be publicly available and could not be consulted in the context of this analysis.

**Sub-Q2b: Self-reported data indicates that UNDP has generated some efficiency gains for the wider UN system, notably through cost avoidance in both financial resources and staff time. Relatively to the overall efficiencies achieved, UNDP is a central driver of system-wide efficiencies under the BOS framework. Between 2019 and 2025, approximately one third of all realised BOS cost savings originated from UNDP-managed services that directly benefited other UN entities, with a strong concentration in Common Administration Services. UNDP also plays a major role in delivering efficiencies through common premises, generating cost savings and managing a large share of the system’s shared facilities. Although progress on Common Back Offices (CBOs) has not met system-wide targets, UNDP leads two of the four active CBOs, generating over USD 1.7 million in efficiencies. UNDP is also a primary driver of efficiencies generated through Global Shared Services. Efficiencies accruing to other UN entities (external efficiencies) reached USD 6.6 million, particularly in HR and payment operations. However, it is important to note that, overall, the efficiencies accrued to client agencies remain limited, and that the majority of gains achieved under the efficiency agenda to date have been generated by individual agencies – including UNDP - most often through vertical consolidation of their own services.**

*Disclaimer: This section draws primarily on quantitative information self-reported by UN entities in line with the UNSDG efficiency reporting methodology and consolidated by the UNSDG Business Innovation Group (BIG). Reported cost savings and efficiency gains encompass actual monetary savings, reductions in staff time and improvements in service quality that have been converted into financial estimates, for example through the calculation of staff full-time-equivalent (FTE) savings.*

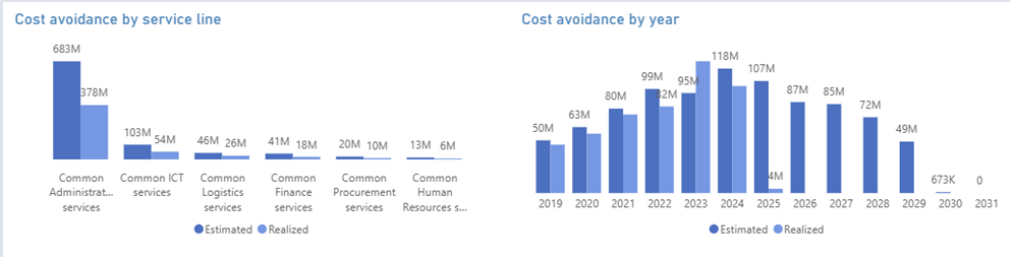
**BOS**

**UNDP has played a key role in the development of the BOS and in driving system-wide BOS efficiencies, with around 37% of all realised BOS cost savings from 2019–2025 generated through UNDP-managed services that directly benefited other UN entities.**

As reported in yearly Information Notes to the Executive Board, in its early stages UNDP led the development and implementation of the Business Operations Strategy (BOS) 2.0 processes as the Chair of the Operations Management Team (OMT) under the structure of UNCTs in 59 countries. UNDP also developed and continued to maintain the BOS 2.0 online platform as an in-kind contribution to the UNDS until 2023, prior to the migration to the UNINFO platform hosted by DCO. As of 2024, while UNSDG entities assumed ownership of the BOS, UNDP continued to serve as the Operations Management Team (OMT) Chair in over 50 countries.

From 2019 to 2024, both estimated and realized cost-avoidance generated through BOS and related collaboration between entities at country level rose steadily. **Realised benefits until 2025 were 491 million.** Cost avoidance has been **heavily concentrated in Common Administration Services**, approximately 77% of all realised benefits with USD 378 million realised. Other service lines contribute significantly but at a smaller scale. From 2026 to 2031 cost-avoidance is estimated for a total of over 293 million, and these taper each year, from the mid-80s (millions) down to a small remainder in 2030, suggesting the current BOS pipeline winds down unless new savings opportunities are added.

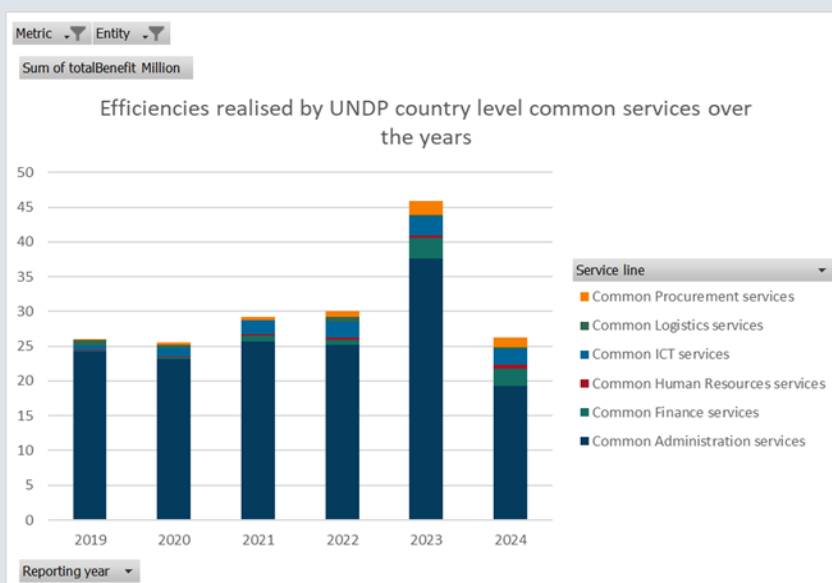
**Figure 37. System-wide estimated and realised benefits from BOS frameworks**



Source: [BOS Dashboard](#)

Out of the realised benefits over the period 2019-2025 around 240 million in cost-avoidance were brought by services for which UNDP was the managing agency, constituting approximately 49% of all realised BOS cost-avoidance between 2019 and 2025. Out of these over **183 million (76%) were realised to the benefits of UN agencies and entities other than UNDP** (See Figure below). Of these, 72% of these gains are concentrated for the following seven UN organisations: UNICEF (31%), WFP (11%), OCHA (7%), UNFPA (6%), FAO (6%), UNWomen (6%), WHO (5%). The great majority of these benefits were realised in common administration services (85%) – in particular related to travel, conferencing and accommodation (108 million), as well as premises management (32 million) -, followed by ICT (6%) and finance (4%).

Figure 38. Efficiencies realised by UNDP country level common services



Source: MOPAN's calculations based on [BOS Dashboard](#)

**It is important to note that, overall, the efficiencies accrued to client agencies remain limited.** Most of the gains reported under the efficiency agenda to date have been generated by individual agencies—primarily through vertical consolidation of their own services—as also highlighted in the MOPAN Thematic Brief “Doing Better With Less: Unlocking Efficiency in the United Nations” (2025). Interview evidence reinforced this trend, indicating that vertical consolidation through global shared service centres continues to represent the core efficiency frontier for the UN system. According to interviewees, the greatest potential for system-wide savings lies in further expanding and integrating global shared services.

### Common Premises

**UNDP is a major driver of efficiency through common premises, managing most of the system's shared facilities.**

According to UNINFO data (2025), among UN premises with potential for consolidation, only 33% of the facilities used by 92 UN agencies and entities operate as common premises. UNDP performs significantly above this system-wide average: **73% of UNDP's premises - 239 in total - are common premises.** Moreover, **UNDP manages 166 of these 239 common premises**, underscoring its central role in shared facility management. Between 2019 and 2025, **UNDP's premises management services generated approximately USD 32 million in cost avoidance** for other UN agencies and entities, including around USD 2 million linked to the establishment of new common premises and roughly USD 14 million related to their ongoing management.

## Common Back Offices

UNDP leads two of the four operational UN Common Back Offices (CBOs) globally and therefore accounts for a substantial share of the system-wide efficiencies attributed to CBO arrangements. In Brazil, the CBO has generated savings exceeding US\$ 1.3 million across its service offer, while the CBO in Viet Nam has realised more than US\$ 410,000 in efficiency gains and has delivered 98 per cent of its activities within approved budgets. Both country offices use UNDP's new CBO platform, built on the UNall system, which streamlines and standardises the tracking and management of service requests.

## Global Shared Services

UNDP is a principal driver of efficiency gains delivered through Global Shared Services (GSS), with consistently strong internal improvements evidenced in recent reporting. However, data immaturity on the new dashboard, partial entity reporting and limited capture of cross-agency effects constrain the robustness of system-wide estimates and warrant cautious interpretation.

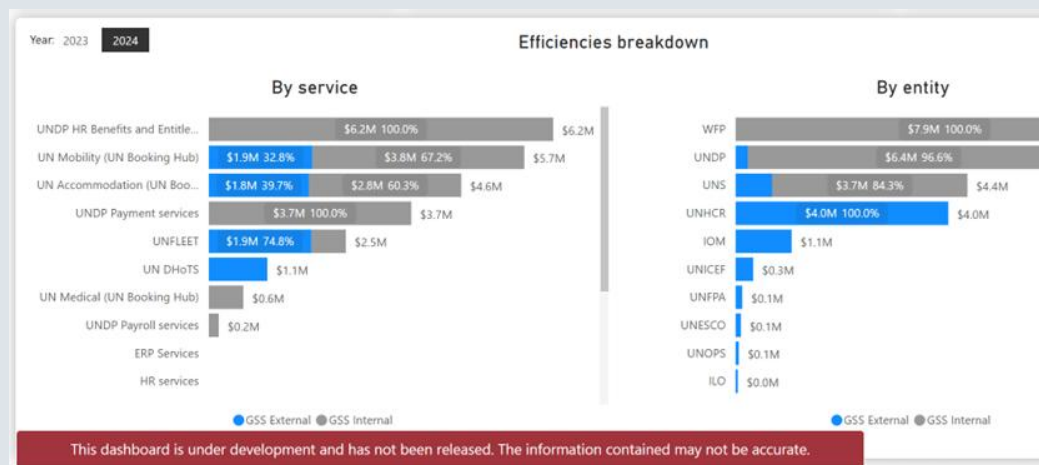
By 2024, fourteen UN entities had recorded efficiency gains attributable to UNDP's GSSC services. While a new GSS efficiency dashboard became available online in February 2026, it remains under development; figures should therefore be treated as indicative rather than definitive. Reporting is also incomplete, as not all entities submit data. Notwithstanding these caveats, the evidence provides a credible signal of scale and direction of travel, and the qualitative account remains robust.

UNINFO data indicates that GSS generated USD 36.8 million in reported efficiencies across 2023–2024, with approximately 82 per cent arising from entity-specific consolidation and process optimisation. External efficiencies benefiting other UN entities totaled USD 6.6 million, concentrated largely in 2024. The significant year-on-year increase from USD 12.2 million (2023) to USD 24.6 million (2024) suggests either an expansion in realised efficiencies or improved capture and reporting. Either way, the trajectory points to a strengthening contribution of shared services beyond UNDP's internal operations.

UNDP itself is both a major contributor to, and beneficiary of, these gains. In 2024, it reported USD 6.7 million in efficiencies, of which USD 6.4 million (96.6 per cent) were internal and just over USD 0.2 million were external. This pattern indicates that most recorded benefits stem from improvements within UNDP-managed service lines rather than from cross-agency effects. However, the dominance of internal gains should not be over-interpreted as implying UNDP-only benefits. Given that HR administration, payroll and payments are widely used by partner entities, there is a plausible risk of under-counting cross-agency efficiencies where these are not systematically reported as "external."

The analysis highlights a marked concentration of gains in HR and payment operations. HR Benefits and Entitlements account for USD 6.2 million (entirely internal), with Payment Services adding USD 3.7 million (also internal) and Payroll a further USD 0.2 million. The distribution of results suggests clear strengths in standardised, high-volume transactional services where scale effects and process discipline generate measurable returns.

Figure 39. System-wide GSS reported efficiencies



Source: [GSSC Dashboard](#)

**Sub-Q2c: Available evidence points to substantial variation in both effectiveness and efficiency across service levels, lines and service categories. For services delivered through the Global Shared Service Centre, performance is strongest in finance/payments and payroll, while results are more mixed in HR administration. Centralised common service reforms have generated clear efficiency and quality improvements in several areas, yet persistent service-delivery bottlenecks - especially in HR and recruitment - along with weaknesses in the funding model and challenges linked to ongoing system transitions, continue to constrain overall effectiveness. Cost-recovery modalities, transparency in pricing, client orientation and performance measurement remain recurring weaknesses across the board. Although reforms are currently under way, their results have not yet been assessed, and client perceptions indicate that significant room for improvement remains.**

Given the wide range of services that UNDP provides across different levels, the availability, depth, and quality of assessments and public reporting vary significantly (see Sub-Q2a analysis).

**Evidence across evaluations and audits indicates notable variation in the effectiveness and efficiency of UNDP's service provision, depending on the service level.** The 2018 Evaluation of UNDP Inter-Agency Operational Services already found substantial inconsistency in performance, with particularly lower levels of client satisfaction at country level compared to globally delivered services. This differential performance persists in later assessments.

**At the global level, the clustering initiative within the GSSC contributed to meaningful process improvements and certain cost efficiencies, but evaluations highlight persistent operational challenges, including slow service delivery, limited flexibility and issues around the long-term financial sustainability of the model.** The Evaluation of the UNDP Strategic Plan 2022–2025 confirmed that clustering was based on a sound business case, generating improvements in compliance, standardisation and cost-effectiveness, including economies of scale in payroll, a 50 per cent reduction in HR and finance audit findings between 2017 and 2023, and a net benefit of USD 5.5 million linked to the rollout of Quantum. However, the same evaluation underscored recurring difficulties: timeliness, escalating workloads and the inability to fully meet the needs of decentralised country offices. Chronic underfunding - illustrated by a USD 5.4 million deficit in 2023 - contributed to high vacancy rates, dependence on temporary personnel and limitations in automation, further undermining service quality. The evaluation also pointed to systemic issues, such as weak cost-recovery linkages and outdated tools like the Universal Price List, which constrained both performance and incentives. It concluded that more robust mechanisms are required to track long-term efficiency gains and benefits. The UNDP Business Model Review (2024) similarly identified scope for strengthening the effectiveness of global shared services, signalling that improvements remain necessary.

**Efficiency and effectiveness of service provision also varied across service line and category.** A 2025 review of GSSC Recruitment Services, covering 2023–2024, found progress since earlier assessments but highlighted significant shortcomings. Key problems related to insufficient automation, fragmented platforms, unclear roles and duplication between GSSC and hiring units. The Oracle Recruiting Cloud (ORC) was identified as the most urgent bottleneck, with missing functionalities, weak integration, high manual workload and frequent screening errors all contributing to delays in recruitment timelines.

By contrast, UNDP's own self-reported performance paints a far more positive picture, with the 2024 GSSC Annual Report citing a 92 per cent client satisfaction rate for HR services, 100 per cent timeliness in payroll disbursement and a 90 per cent achievement rate across finance service lines. The discrepancy between independent evaluative findings and internal reporting raises questions regarding the adequacy of existing KPIs to capture service quality, suggesting that the current metrics may not be sufficiently sensitive to underlying performance issues.

**A set of cross-cutting challenges continue to affect UNDP's effectiveness in providing services to other agencies across the board. The cost-recovery and funding model remains a structural constraint.** Earlier evaluations - including the 2018 assessment - had already called for full cost recovery, and the 2024 Business Model Review reiterated the need for stronger cost measurement. The introduction of a new GSSC cost-recovery model in 2025, aligned with UNSDG principles, is an important improvement. Notably, the 2024 GSSC Annual Report noted that the new mechanism replaces the previous UPL-based structure, improves transparency and enables scaling in response to demand from other UN entities. This represents a promising step, but its impact remains yet to be seen.

**Client orientation and performance measurement linked to client satisfaction pose additional challenges.** The 2018 evaluation highlighted weaknesses in pricing transparency and inconsistent use of

service-level agreements and KPIs, which reduced clients' confidence in value for money. The 2024 Business Model Review reiterated the need for stronger impact measurement. While efforts have aimed to address these issues, gaps persist, particularly in capturing clustering-related savings, harmonising KPIs and ensuring robust client-feedback loops. Interviews indicated that client orientation has historically been a weakness for UNDP, contributing to reputational challenges that may still influence perceptions today. While recent steps have been taken to address these issues, interviewees emphasised that considerable room for improvement remains. In particular, they noted limited customization of services and the persistence of bundled, "take-it-or-leave-it" service offerings. Overall, interview feedback suggested the need for a shift in the approach to provision of services - from a stance of "this is what we offer" toward a more client-responsive approach of "we deliver what you need."

**Finally, longstanding issues related to the mapping and clustering of services remain only partially resolved.** The 2018 evaluation recommended full clustering of non-location-dependent services and a systematic mapping of services requiring in-country delivery. Although UNDP developed a clustering business case between 2019 and 2020, the full potential for consolidation has yet to be realised. Similarly, while UNDP contributed to a mapping of shared services in 2022, it is unclear whether this has been updated despite significant shifts in the service-delivery landscape since 2021, with a growing number of UN entities providing common services. A refreshed analysis could support rationalisation efforts and help determine which services might be most efficiently delivered through consolidated arrangements rather than at country level.

Evidence confidence

Moderate-High

# 4

## Forward looking questions

### 3. What opportunities and challenges does/will UNDP face in providing services to other entities, particularly in light of UN80's renewed emphasis on shared services?

Sub-Q3a: What opportunities are emerging for UNDP, particularly in light of UN80's renewed emphasis on shared services?

Sub-Q3b: Which challenges does/will UNDP face in providing services to other entities, particularly in light of UN80's renewed emphasis on shared services?

#### Q3 Analysis

#### Evidence documents

**Sub-Q3a: The UN80 initiative - with its renewed emphasis on expanding common services - combined with wider system-wide financial pressures to reduce duplication and streamline operations, creates potential, though not assured, opportunities for UNDP to recalibrate its service-provision role within the UN system. These dynamics reinforce the strategic rationale for UNDP to rethink its positioning as a service provider, particularly if it aims to maintain its self-identified comparative advantage of delivering "value at scale".**

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**The UN80 initiative, with its emphasis on expanding common services, together with broader system-wide financial pressures to reduce duplication and rationalise operations, creates potential openings for UNDP to recalibrate its role in service provision within the UN system.** The UN80 Initiative, launched in March 2025, places strong emphasis on achieving efficiencies across the UN system, particularly through the consolidation of administrative and operational functions. This is reflected in Workstream 1, which focuses on Secretariat-led efficiencies and improvements, and in Workstream 3, which addresses broader system-wide structural repositioning and enablers. The UN80 Action Plan released in November 2025 clarifies how these workstreams translate into Work Packages covering common services as one of the big-ticket packages, together with digitalization and institutional restructuring.

A central element is the Unified Services Roadmap under WP14, which proposes a more coherent approach to common services. This includes developing a roadmap based on existing reform commitments and applying two models: consolidating certain services under unified providers and creating marketplaces where agencies can access specialised service offerings. The Roadmap also calls for an assessment of

integrating core ICT, payroll, human resources, finance and ERP information systems, and for accelerating efforts to establish more unified operational backbones at country level to reduce fragmentation and duplication across field operations. WP15 complements this by seeking options to rationalise the fragmented landscape of cloud services, networking infrastructure and office software through a more consolidated technological framework. The Action Plan also mandates a detailed assessment of the potential benefits and implications of a merger between UNDP and UNOPS (WP3).

This is occurring against a backdrop of significant financial pressure across the UN system, where shrinking budgets and liquidity constraints are reinforcing the push towards streamlining and reducing duplication. Such conditions increase the likelihood that structural consolidation and shared service arrangements will continue to gain prominence.

**There are some strategic incentives for UNDP to rethink its positioning as a service provider, particularly if it intends to sustain its self-defined comparative advantage of delivering “value at scale.”**

The 2018 Evaluation of UNDP Inter-Agency Operational Services already underscored that service provision offers both operational and strategic benefits to the organisation. On the operational side, UNDP generates demonstrable efficiency gains through economies of scale in areas such as common premises, procurement, banking arrangements and foreign exchange management. On the strategic side, UNDP benefits from enhanced visibility, a strengthened role within the UN development system and deeper collaboration with other agencies, all of which reinforce its institutional relevance.

The 2026–2029 Strategic Plan explicitly frames “value at scale” as one of UNDP’s core comparative advantages, highlighting its ability to provide shared services in finance, human resources, IT and procurement to more than 70 UN entities. The Strategic Plan emphasises that these services generate economies of scale for the wider UN system and suggests that UNDP’s transparency and reliability are contributing to a growing demand for its shared services. This framing seems to indicate that UNDP sees its service provision role not only as an operational function but as a strategic asset central to its institutional identity and future positioning within the UN development system. In addition, as reported by the Board of Auditors, UNDP officials have indicated that “the key role of UNDP in providing services for the United Nations system continues to build on its historic backbone role through the extent and strength of its network, and that this role must be maintained and strengthened”.

UNDP’s existing footprint provides a solid foundation for further positioning. It already delivers a substantial proportion of common administrative services across the UN system and is well placed to support efforts to reduce fragmentation, particularly for entities with limited back-office capacity. Its leadership of two of the four Common Back Offices (CBOs), combined with its extensive presence at country level, positions it as a candidate to support any future expansion of common back-office arrangements. However, whether UNDP is ultimately assigned such a role will depend on intergovernmental decisions, assessments of comparative advantage vis-à-vis other providers and the findings of ongoing institutional reviews. In scenarios involving closer alignment or consolidation with UNOPS, potential complementarities could strengthen the case for strengthened provision of common services, though the outcomes will depend on the conclusions of the mandated assessment rather than assumptions at this stage.

The 2026 MOPAN institutional mapping of UNDP and UNOPS underscores the extent to which both organisations play significant roles as service providers within the UN development system, albeit at markedly different scales and through distinct delivery models. The mapping notes that UNDP, primarily through its Global Shared Services Centre, provides operational support to approximately 80 UN entities, confirming its position as the UN system’s largest provider of operational services. UNOPS, for its part, reports substantial volumes of procurement, infrastructure and project-management services delivered to a wide range of UN partners, reflecting its specialised operational mandate. However, the paper highlights that given the breadth, scale and institutional embeddedness of the services offered by both entities, any potential merger or structural consolidation involving UNDP and UNOPS would carry significant system-wide implications.

**As implementation of the UN80 Action Plan progresses, UNDP is already engaged in several of the CEB’s Far Reaching Efficiency Initiatives, emerging as one of the more active organisations within the HLCM portfolio.** Notably, UNDP serves as a lead or co lead on two major operational initiatives - streamlining non staff contracting (HR2) and jointly steering corporate treasury and payroll related reforms (F2/F3) - and participates in seven additional initiatives spanning human resources, finance, digital identity, medical

services and AI powered language technologies, reflecting its broad involvement across system wide management reforms. (See table below)

**Table 4. UNDP participation in HLCM Far-Reaching Efficiency Initiatives**

Initiative	UNDP Role
HR1 – Talent Acquisition: Exploring shared recruitment systems	Participant
HR2 – Non-Staff Contracting: Streamlining contractual modalities via UNDP PPSA & UNOPS ICA	Lead (co-lead)
HR4 – Volunteer Programme Mgmt (UNV): Consolidation of volunteer services under UNV	Participant
F1 – US Income Tax Services: Consolidation of tax processing under UN Secretariat	Participant
F2 – Corporate Treasury Services: Strengthening and consolidating treasury functions	Co-lead + Participant
F3 – Centralised Payroll: Consolidating payroll under key service providers	Co-lead + Participant
O2 – AI-Powered Language Services: Joint work on AI-assisted multilingual solutions	Participant
O3 – Medical Services Optimisation: Participation in medical service standardisation and consolidation	Participant
O4 – UN Digital ID: System-wide digital identity programme	Participant

Source: [HLCM Far-Reaching Efficiency Initiatives | United Nations - CEB](#)

**Sub-Q3b:**

**UNDP faces a series of structural, strategic and operational challenges in providing services to other entities, particularly in light of the renewed emphasis on shared services envisaged under UN80.**

**The strategic readiness of UNDP to position itself within the new initiatives related to system-wide service provision seems mixed.** On the supply side, while UNDP demonstrates clear ambition and willingness to position itself within the emerging UN system-wide service roadmap, UNDP lacks a specific strategy for service provision to other entities. Several assessments have noted this gap and advised UNDP to develop a dedicated strategy to guide its engagement (see Q1 analysis). In addition, UNDP possesses a general understanding of its comparative strengths, traditionally defined in terms of volume of services provided and geographic coverage, yet a more granular articulation by service line or category has not been developed. Based on current patterns of service provision, competitive advantage appears strongest in payroll and payment services at global and regional level and in general administrative services, including premises management, at country level. Nonetheless, this comparative positioning is not defined in relation to the service landscape of other UN organisations, which has evolved substantially since 2021. These challenges are compounded by the emerging need for a coherent system-wide plan, reflected in the ambition of WP14 and the broader roadmap on the provision of services. Questions concerning division of labour remain particularly relevant. Some overlap has emerged across inter-agency global shared services, with multiple agencies offering similar support functions, especially in finance, human resources and procurement. Agencies continue to exercise freedom in selecting providers that best meet their needs. While such overlap is not inherently problematic - redundancy can strengthen risk management and incentivise performance improvements - it may affect UNDP's economies of scale and overall positioning. The question of how UNDP positions itself in relation to proposals for a single consolidated provider for certain services, and a marketplace model for others, remains open. It remains unclear to what extent UNDP possesses a well-defined understanding of its comparative strengths in service provision relative to other service providers within the UN system and how UNDP use its analysis to position itself in the UN80 shared services roadmap proposal. UNDP's documents suggests that such an understanding exists at a general level; however, it appears to be articulated primarily in terms of service volume and geographical presence, rather than through a more granular delineation of service lines or categories. Nevertheless, based on the current portfolio of services delivered, UNDP's comparative advantage appears relatively well established in relation to payroll and payment services at

the global and regional levels, as well as general administrative services, including premises management, at the country level. By contrast, its positioning vis-à-vis services offered by other UN organisations is less clearly defined, particularly given the significant changes in the landscape of service providers since 2021. At this point in time, it is not yet clear how UNDP positions itself in relation to the proposals emerging from the system-wide roadmap -namely, the move towards a single consolidated provider for certain services and a marketplace model for others.

**Beyond strategic readiness, UNDP faces operational questions regarding its ability to expand service provision at the scale and quality required under UN80.** The organisation's ambition must be matched with adequate financial and human resources, an area where challenges have been identified repeatedly. The 2018 evaluation highlighted insufficient resourcing for the provision of common services, and while progress has been made, the scale of expected expansion places the issue in a new context. As the Board of Auditors observed, widespread adoption of Common Back Offices would significantly transform the conditions under which services are delivered. Addressing financial sustainability remains critical. Issues related to cost-recovery have been longstanding, but positive advancement have been made recently. Notably, full cost recovery was approved in 2025 for certain GSSC-delivered services and the GSSC's transition to full cost recovery was recommended for completion by the BoA and formally accepted by UNDP. UNDP started the cost recovery implementation over two phases, the first phase started in Jan 2026, and the second phase is underway and being implemented in 2026. The results of these changes are yet to be assessed as implementation is still underway. Human resource considerations also persist, as strains on personnel capacity - particularly within the GSSC - remain evident in audits. UNDP itself expresses confidence in its ability to expand the volume of services delivered through GSS mechanisms; less clarity, however, exists regarding expansion at country level, particularly for CBOs. The 2024 GSSC Annual Report indicates optimism about the capacity to scale rapidly under a full cost-recovery model, with monitoring tools in place to track productivity. Yet previous assessments have emphasised the limited incentives for country offices to provide common services. Country offices may perceive the added workload and risks associated with client dissatisfaction as outweighing the benefits, a dynamic also highlighted in the 2018 evaluation. Corporate buy-in has historically been hindered by insufficient incentives and lack of a shared strategic vision. Furthermore, the system-wide CBO agenda has lagged behind original expectations, and underlying disincentives remain largely unresolved. In a system-wide context of shrinking financial resources, UNDP may struggle to adjust its structural and geographic footprint to the level required for substantial expansion.

**On the demand side, challenges stem from both real and perceived risks associated with service quality.** UNDP's historical "shift-then-fix" approach, including the clustering of services within the GSSC, raises questions about the degree of service disruption that entities are willing to tolerate. The management of risks to quality is therefore central, particularly as past assessments have noted persistent concerns around timeliness, responsiveness and client satisfaction. As highlighted in the 2018 evaluation, cost savings and value for money alone are insufficient to ensure sustained client satisfaction; agencies also expect improvements in process performance, service quality and risk reduction. Whether agencies would ultimately be better off procuring services from UNDP depends on both immediate financial pressures and long-term operational value, and the trade-offs remain highly relevant. Past findings suggested that integrated service models at country level were not necessarily more efficient or cost-effective, but they improved ownership, governance and client orientation for UN Country Teams. While the operational environment has changed since 2018, trade-offs between cost-avoidance, timeliness and quality remain pertinent, a point underscored in the 2025 MOPAN Thematic Brief on "Doing Better with Less".

**Several system-wide factors may further constrain demand and/or hinder supply.** Common services remain voluntary and opt-in based, limiting predictable uptake. Mutual recognition and system harmonisation - including digital systems - are not yet sufficiently advanced to support fast and seamless service provision. Earlier assessments highlighted limited acceptance of mutual recognition and the persistent challenge posed by heterogeneity in policies, procedures and systems. The 2024 Joint Inspection Unit review reaffirmed these issues, noting uneven and slow implementation of mutual recognition beyond procurement, with limited progress in finance and logistics. Barriers include the absence of system-wide coordination mechanisms, operational guidelines, and objective criteria for identifying best practices, compounded by variations in legal frameworks and cost-recovery policies. Limited awareness and reluctance to delegate authority over quality standards further inhibit progress. Although embedding mutual recognition within organisational regulatory frameworks could address several of these challenges, few organisations have taken steps to do so.

**Evidence confidence**

**Moderate**

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# Mapping of Country Back Offices (launched)

Admin service	UNON (Kenya) Launched Jan 2024 Managed by UNON	Brazil Expansion May 2024 Managed by UNDP	Vietnam Expansion May 2024 Managed by UNDP	Tanzania Launched Sept 2024
<b>Finance</b> Banking services Financial services Foreign Exchange HACT Payment services Tax Management	Budget and Financial Management Service (BFMS) is responsible for the management of the financial resources and for the provision of financial and accounting services to the United Nations Office at Nairobi (UNON), UNEP, UN-Habitat and other UN clients.			
<b>Human Resources</b> Benefits Administration Recruitment services Staff wellbeing Training	The Human Resource Management Service (HRMS) provides human resource services to UNEP, UN-HABITAT and other UN clients. HRMS also incorporates the UN Joint Medical Service, which provides a range of medical expertise for UN clients throughout Kenya. The service covers the full suite of recruitment, classification, contractual management, staff administration and training services.		Yes, 23 services	
<b>Procurement</b> Goods and Services Vendor Database	Procurement Service provides full service to UNON and the worldwide offices of UNEP and UN-Habitat, as well as other clients, including OCHA, UNODC and others.	Yes, out of 70 services		
<b>Logistics</b> Aviation Freight Forwarding and Customs Warehouse management			Yes (some out of 96 for admin, ITC, logistics and Green)	
<b>ICT</b> Data and Telecommunication Hardware and Network Equipment Inhouse ICT Support Software Related Services			Yes (some out of 96 for admin, ITC, logistics and Green)	
<b>Administrative</b> Administrative services Asset Management Branding and communications Custom Clearance and exemption Environment Sustainability Mail, pouch and courier Premises management Security and Transport Services Travel, conferencing and accommodation	The Central Support Service (CSS) is responsible for managing a host of services on the UNON compound for UNEP, UN-Habitat other UN Agencies Funds and Programmes. Services include - Facilities Management, Travel, Host Country Services, Transportation, Commercial Operations, Property Management and Mail services.	Yes, out of 70 services	Yes (some out of 96 for admin, ITC, logistics and Green)	

Source: Developed by MOPAN as part of the 2025 Thematic Brief *Doing Better With Less: Unlocking Efficiency in the United Nations*

## Mapping of main Global Shared Services

Admin service	UN Secretariat	UNICEF	UNDP Global Shared Service Centres (GSSCs)	WFP	UNOPS	Other
<b>Finance</b> Banking services Financial services Foreign Exchange HACT Payment services Tax Management	<ul style="list-style-type: none"> <li>Commercial insurance</li> <li>Payment/Invoice processing</li> </ul>	<ul style="list-style-type: none"> <li>Payment/Invoice Processing</li> <li>Revenue Processing</li> <li>Accounting and Reconciliations</li> </ul>	<ul style="list-style-type: none"> <li>Payment/Invoice Processing</li> <li>Revenue and Deposits</li> <li>Accounting and Reconciliation</li> </ul>	<ul style="list-style-type: none"> <li>Cash Transfer Service (CTS)</li> </ul>		
<b>Human Resources</b> Benefits Administration Recruitment services Staff wellbeing Training	<ul style="list-style-type: none"> <li>Reference checking</li> </ul>	<ul style="list-style-type: none"> <li>HR Onboarding</li> <li>HR Maintenance</li> <li>HR Off-Boarding</li> <li>Global Learning Solutions</li> <li>Payroll Service</li> </ul>	<ul style="list-style-type: none"> <li>Benefits and Entitlements</li> <li>Classification Services</li> <li>Personnel Service Agreement</li> <li>Recruitment</li> <li>Payroll Services</li> </ul>		<ul style="list-style-type: none"> <li>HR Services (full HR services packages or selected services)</li> </ul>	
<b>Procurement</b> Goods and Services Vendor Database	<ul style="list-style-type: none"> <li>Procurement</li> <li>Rations</li> <li>Safety &amp; Security related procurement</li> <li>Vendor Data</li> </ul>	<ul style="list-style-type: none"> <li>Vendor Data</li> </ul>	<ul style="list-style-type: none"> <li>Supplier/Vendor Management</li> </ul>	<ul style="list-style-type: none"> <li>Procurement</li> </ul>	<ul style="list-style-type: none"> <li>UN Web Buy Plus</li> <li>Supplier vendor management services</li> </ul>	
<b>Logistics</b> Aviation Freight Forwarding and Customs Warehouse management	<ul style="list-style-type: none"> <li>Aviation</li> </ul>			<ul style="list-style-type: none"> <li>UN Mobility – UN Booking Hub</li> <li>Aviation Services - United Nations Humanitarian Air Service (UNHAS)</li> <li>Logistics Services (transport and storage)</li> </ul>		
<b>ICT</b> Data and Telecommunication Hardware and Network Equipment Inhouse ICT Support Software Related Services	<ul style="list-style-type: none"> <li>Satellite network connectivity</li> <li>Cloud computing services</li> <li>Unite Maps</li> </ul>					<ul style="list-style-type: none"> <li>UN Partner Portal (UNICC)</li> <li>UN Sanctions Bot (DSC)</li> </ul>

Admin service	UN Secretariat	UNICEF	UNDP Global Shared Service Centres (GSSCs)	WFP	UNOPS	Other
<b>Administrative</b> Administrative services Asset Management Branding and communications Custom Clearance and exemption Environment Sustainability Mail, pouch and courier Premises management Security services Transport Services Travel, conferencing and accommodation	<ul style="list-style-type: none"> <li>• Fuel</li> <li>• Vehicles</li> <li>• Rations</li> <li>• Engineering Services</li> <li>• Safety &amp; Security related procurement</li> </ul>	<ul style="list-style-type: none"> <li>• Medical Services</li> </ul>		<ul style="list-style-type: none"> <li>• UN Accommodation – UN Booking Hub</li> <li>• UN Clinics – UN Booking Hub</li> <li>• UN Fleet (*with UNHCR)</li> <li>• “Heavy” Fleet Services</li> <li>• Fuel Supply Services</li> </ul>		

Note: \* RG prioritized services ready to be Scaled up in 2022/2023/ \*\* Services with “high demand” from entities to be scaled

Source: Developed by MOPAN as part of the 2025 Thematic Brief Doing Better With Less: Unlocking Efficiency in the United Nations