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## United Nations Environment Assembly of the United Nations Environment Programme

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### Annual subcommittee meeting of the Committee of Permanent Representatives to the United Nations Environment Programme

#### Ninth meeting

Nairobi, 24-28 October 2022

Hybrid meeting

10.00 am – 6.00 pm (GMT+3)

Conference Room 2

#### **Agenda Item 8: Status of the implementation of the outcome of the consensual process for review by the Committee of Permanent Representatives.**

#### **b) Consideration of the performance reporting of the United Nations Environment Programme (paragraph 14 (c)).**

This note, entitled “Recommendations for Rationalizing Reporting for Effective Oversight and Learning,” has been developed for consideration by the ninth annual subcommittee meeting of the CPR of Agenda item 8(b) - Status of the implementation of the Outcome of the Consensual Process for Review by the CPR: Consideration of the performance reporting of UNEP (paragraph 14 c).

Paragraph 14 (c) of the Outcome requested the secretariat to: *Explore options to rationalize and streamline mandated reporting requirements to future UNEA meetings by consolidating such reports into shorter and/or fewer reports that summarize general progress of implementation and refer more detailed information to the online tool.*

Member States are invited to explore options to rationalize and streamline mandated reporting requirements in light of paragraph 14 c. The present note identifies current reporting mandates and practices and presents recommendations to rationalize reporting, ensuring efficient and effective oversight by Member States while also seeking to reduce the reporting burden on the Secretariat.

# Recommendations for rationalizing reporting for effective oversight and learning

## I. Introduction

This note supports the consideration of agenda item 8 (b) of the ninth annual subcommittee meeting of the CPR entitled “Status of the implementation of the Outcome of the Consensual Process for Review by the CPR: Consideration of the performance reporting of UNEP (paragraph 14 c)<sup>1</sup>”. Member States are invited to explore options to rationalize and streamline mandated reporting requirements in light of paragraph 14 c, recent feedback from the CPR on performance reporting and the implementation of the UNEP programme of work for the period 2022-23, based on a presentation from the Secretariat. The note outlines the current reporting mandates and practices and presents recommendations for discussion on how to rationalize reporting to ensure efficient and effective oversight by Member States while reducing the reporting burden on the Secretariat.

Reporting is important for adaptive management, communication, accountability and stewardship to stakeholders. Beyond compliance with legal requirements, reporting supports building stronger, focused, responsive credible organizations, with impactful delivery. Reporting informs decision-making, future project and programme design and policy development and instils a culture of learning, continuous improvement and innovation. It promotes transparency and helps ensure efficient and effective operations.

The Medium-Term Strategy 2022-2025 and the Programme of Work 2022-2023 includes significant changes such as organizing UNEP’s work under three strategic objectives: *Climate stability*, *Living in harmony with nature*, and *Towards a pollution-free planet*. It provides an opportunity for more strategic reporting with a greater focus on impact at the global and country levels. Furthermore, the United Nations General Assembly has, as part of the 2020 Quadrennial Comprehensive Policy Review of UN system operational activities, requested the Secretary-General to continue to strengthen the analytical quality of system-wide reporting on funding, performance and programme results for the United Nations operational activities for development, aligned with the Sustainable Development Goals.

## II. Current mandates and practices

Over time, UNEP’s governing bodies, previously the Governing Council and since 2014 the UN Environment Assembly (UNEA), have approved several reporting mandates. Annex 1 presents a [Summary of key reporting mandates](#) which highlights resolutions, decisions, and rules and regulations that contain mandates relevant for UNEP’s reporting. For example, they include specific requests for reports; elaborate the what, how, when, and where of reporting; create or strengthen institutions, resulting in a requirement for or expectation of Secretariat reporting; or determine the timing or frequency of meetings. These mandates, developed and agreed over successive years of the Governing Council and UNEA, are sometimes repetitive, contradictory and overlapping, leaving the secretariat with unclear guidance. New reporting mandates have often built upon or modified existing mandates without a comprehensive review of their impact on the previous mandates or clear guidance on whether one supersedes another, or if they are cumulative. The outcome of the CPR-based review recognizes this in its para 14(c), and thus leading to this note.

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<sup>1</sup> The [Outcome of the Consensual Process for Review by the Committee of Permanent Representatives](#) was endorsed at the resumed fifth session of the United Nations Environment Assembly in [Decision 5/4](#): Provisional agenda, date and venue of the sixth session of the United Nations Environment Assembly.

Annex 2 presents a mapping of 11 categories of UNEP reporting: nine for corporate reporting and two for secretariat monitoring and oversight. It includes:

- mandated reports to UNEA and CPR;
- corporate reports to the UN General Assembly including on UN Reform;
- multilateral and bilateral donor reporting;
- transparency reporting;
- internal monitoring reporting to Project Information Management System (PIMS)-Plus;
- Integrated Planning, Monitoring and Reporting module of Umoja 2 (IPMR); and
- project reporting for the Global Environment Facility (GEF) and Green Climate Fund (GCF), Adaptation Fund, Multilateral Fund (Montreal Protocol).

UNEP also reports on its contributions to Conference of the Parties (COPs) and MOPs of Multilateral Environment Agreements (MEAs) and other frameworks/partnerships, through their Secretariats.

The Secretariat has continuously endeavoured to respond to feedback from Member States and make continual improvements in its reporting and utilization of reporting. In this regard, UNEP has improved internal monitoring especially of projects and operations and continues to work on additional improvements. For example, using the PIMS+ monitoring data, UNEP has created an internal Quarterly Business Review process to provide a corporate, collective platform to review programmatic progress, identify project risks and shortcomings and identify collective and individual action for improvement. In line with the *Data Strategy of the UN Secretary General for Action by Everyone, Everywhere*, UNEP is also strengthening data management with a view to organizing, integrating and sharing data in ways that improve reporting on results and resources. UNEP is also improving alignment between reporting and existing performance management information systems.

In response to [UNEA resolution 4/22](#), the Secretariat developed the [UNEA Monitoring and Reporting Portal](#) to track implementation of UNEA resolutions in the context of the programme of work. The Portal provides information on UNEA decisions, resolutions, and ministerial declarations from all UNEA sessions, Programme of Work and Budget documents for each biennium as well as UNEA Reports, UNEP Quarterly reports, and UNEP Programme Performance Reports.

Despite the efforts for continuous improvement, the combined reporting requirements leads to a very significant reporting burden that falls both on corporate entities in UNEP as well as technical programme staff and their management. In an atmosphere of competing needs, resources spent on monitoring and reporting beyond what is meaningful and needed for oversight and management, impacts on the human and financial resources available for programme implementation.

The outcome of the CPR-based review, endorsed by UNEA Decision 5/4, provides an opportunity to review existing reporting mandates and potential solutions to optimize the form and level of reporting that supports effective oversight.

### **III. Reporting needs for effective oversight**

#### **1. Improve understanding of Member States' oversight needs**

As mentioned above, the Secretariat continually strives to respond to feedback and requests by Member States during the consideration of Quarterly Reports, Programme Performance Reports and annual Subcommittee meetings. While the reporting by the secretariat is designed to meet the mandates provided by UNEA, the secretariat works in a mode of constant review towards improvement. The secretariat therefore welcomes greater engagement and feedback as part of efforts to respond to the oversight needs of Member States efficiently and effectively.

#### **2. Addressing and reducing the reporting burden**

As both Annex I and Annex 2 indicate, there are multiple reporting requirements. Within these requirements there appears to be ample room to rationalize the number of reports to ensure effective oversight without overburdening the secretariat.

The reporting burden results not just from an imbalance between staff time and reporting demands, but also from potential duplication in reporting requirements as a result of timing and scope. There is sometimes an overlap in reporting for performance reports and CPR quarterly reports.

The timing of various meetings for which reporting is required, vis-à-vis their mandate, is also an issue, in addition to the institutional cost of reporting, as in some cases the delivery of a report is out of synch with the meeting schedules during which they are reviewed. Although quarterly reports are a requirement for regular CPR meetings, they consider many other important issues. As a result, the report is not the only consideration when the dates for CPR meetings are determined or altered. Another case in point is the Annual Subcommittee Meeting, whose specific mandate is to review and oversee the work of the medium-term strategy and Programme of Work and Budget. The Annual Subcommittee Meeting normally takes place during the third quarter of the year, at a time when no recent performance reports are produced.

Another issue related to the reporting burden concerns the perceived utility of the reports and the lessons learnt of programme performance. UNEP appreciates the guidance and feedback currently received from Member States on its programme performance. It welcomes greater engagement, with feedback from all governing bodies representatives, especially during the consideration of the programme performance reports.

There are many ways to address oversight needs going beyond mandated reporting requirements. This includes specific dedicated briefings on topical issues, customized updates that support oversight and deep dives into specific issues. Use of these alternatives to support oversight should be expanded.

#### **3. Promote multiple use of UNEP mandated reports for accountability**

Promoting multiple use of UNEP mandated reports for accountability could help enhance efficiencies in reporting. Some funding partners, especially to the Environment Fund and softly earmarked funding, accept mandated reports like programme performance, quarterly reports or

financial reports and audited financial statements for their internal accountability requirements. This could be further encouraged as it would go a long way in rationalising reporting.

#### 4. Harness opportunities in reporting for advocacy and outreach

Reporting provides an opportunity to showcase UNEP results and demonstrate their impacts to the public. Digital technology has the potential to transform the way reports are prepared and delivered. Technology could open new communication channels with stakeholders and new audiences and for improved knowledge management. Member States and the Secretariat should jointly explore how to harness this opportunity while being mindful of the digital divide.

The online UNEA Monitoring and Reporting Portal was designed at Member States request (UNEA4/22) to provide timely programme implementation reporting, for Programme of Work and UNEA resolutions on demand. The secretariat has put considerable effort into this tool to improve member states’ access to information and would like to see its use increased in this regard and avoid duplicate reporting.

In an overall effort to improve reporting for the purposes stated above, the secretariat has reviewed several criteria for consideration:

#### Criteria for Improving Reporting

Product Quality	Process	Governing Body Consideration	Resources Vs Requirements
<ul style="list-style-type: none"> <li>• Substantive</li> <li>• Timely</li> <li>• Accurate</li> <li>• Clear</li> <li>• Complete</li> </ul>	<ul style="list-style-type: none"> <li>• Time Burden</li> <li>• Alignment to Calendar</li> <li>• Complexity</li> <li>• Alignment to Internal Monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Member State Expectations Satisfied</li> </ul>	<ul style="list-style-type: none"> <li>• Staff Time</li> <li>• Member States Time</li> <li>• System Limitations</li> </ul>

#### IV. Proposals to rationalize performance reporting requirements

**Recommendation 1:** Confirm that reporting on the Programme of Work (Programme Performance Reporting (PPR) should take place annually, not bi-annually. This would mean at the 12-month and 24-month marks of the biennium.

**Recommendation 2:** Confirm that the Quarterly reports to the regular meetings of the CPR should focus on quarterly highlights, listing key events (global and regional) of most importance along with their outcomes and avoid reporting on the results framework of the Programme of Work (i.e., indicators and targets) as these are covered in the Annual PPR.

**Recommendation 3:** Agree that the online UNEP Monitoring and Reporting Portal will be the primary means for Member States and Stakeholders to obtain detailed information on the status of implementation of UNEA resolutions, and online access to Quarterly Reports and the annual PPR, while continuing the practice on request to provide the CPR with briefings on specific aspects of the implementation of the programme of work and UNEA resolutions, under the guidance of the CPR Chair.

**Recommendation 4:** Consider a review of the dates of the annual subcommittee meeting to better align with UNEP's programme reporting cycle. For example, if the annual subcommittee meeting took place in late May or early June each year, it could consider the annual programme performance report as well as the biennial evaluation synthesis report and project performance information on a 12-month implementation period.

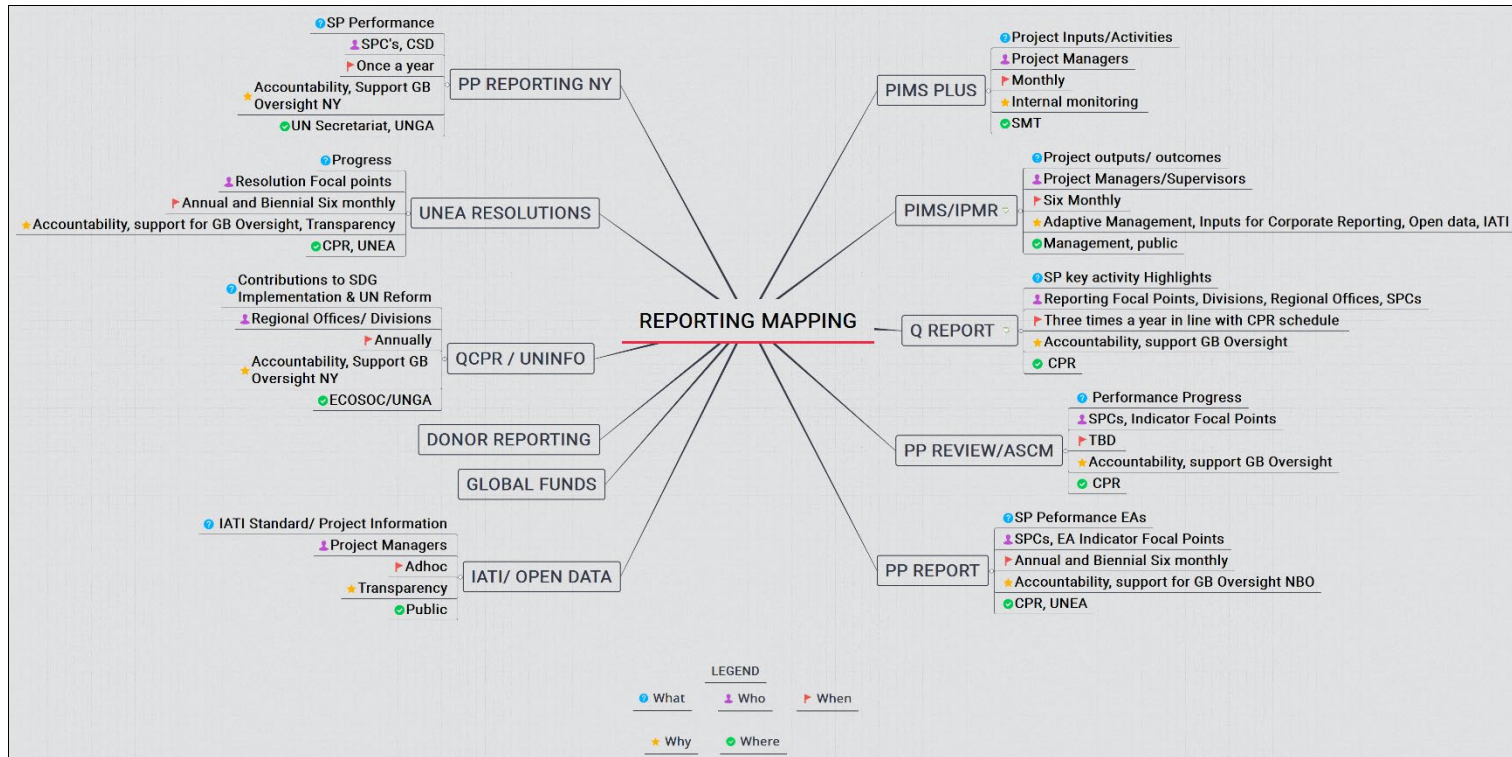
**Recommendation 5:** Member States are invited to propose actions to help ensure greater engagement and feedback from the CPR, its Subcommittee and UNEA.

**Recommendation 6:** Funding partners are invited to consider further utilizing already mandated reports like programme performance, quarterly reports or financial reports and audited financial statements for their internal accountability requirements for accountability and reporting requirements to reduce the overall reporting burden.

**Recommendation 7:** Explore further opportunities to harness digital technology to better communicate UNEP performance results while being mindful of the digital divide.

**Annex One:** [Summary of key reporting mandates](#)

## Annex Two: Mapping of Reporting



## Acronyms

ASCM	Annual Subcommittee Meeting
COVID	Coronavirus disease
COPs	Conference of the Parties
CPR	Committee of Permanent Representatives
CSD	Corporate Services Division
EA	Expected Accomplishment
ECOSOC	Economic and Social Council
GB	Governing Bodies
GC	Governing Council
GCF	Green Climate Fund
GEF	Global Environment Facility
IATI	International Aid Transparency Initiative
IPMR	Integrated Planning, Monitoring Reporting and Reporting Solution
MEAs	Multi-lateral Environment Agreements
MOPs	Meeting of Parties
MTS	Medium-Term Strategy
NY	New York
PIMS	Project Information Management System
PP	Programme Performance
Q Report	Quarterly Report
QCPR	Quadrennial Comprehensive Policy Review
QBR	Quarterly Business Review
SP	Subprogramme
SPC	Subprogramme Coordinator
TBD	To be determined
UNEA	United Nations Environment Assembly
UNEP	United Nations Environment Programme
UNGA	United Nations General Assembly