MOPAN

Multilateral Organisation Performance Assessment Network

MOPAN Assessment of UNHCR

Technical and Statistical Annex

MOPAN

Multilateral Organisation Performance Assessment Network

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ANNEX A - PERFORMANCE ANALYSIS

STRATEGIC MANAGEMENT

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

KPI 1: Organisational architecture and financial framework enable mandate implementation and achievement of expected results.	KPI score
Satisfactory	2.76

The previous MOPAN assessment found UNHCR's strategic outlook to be unsatisfactory, chiefly because UNHCR's Strategic Directions 2017-2021 did not provide a detailed roadmap for achieving results, and it unhelpfully overlapped with UNHCR's Global Strategic Priorities. UNHCR's management response to that MOPAN review confirmed there were weaknesses and ambiguities in these fields and committed to addressing them. The current MOPAN review acknowledges progress and considers UNHCR's current strategic outlook to be satisfactory.

The previous MOPAN assessment found that, at HQ level, UNHCR's structure and functions were not fit for purpose and lacking in internal coherence. Since then, UNHCR has continued an organisational change process that was already underway, and its organisational structure has improved. The newly created layer of Regional Bureaux speeds up some of UNHCR's processes and facilitates access to internal expert advice, but it is posing some challenges as well. These may prove to be transitional. Sensitivities and ambiguities mean that some internal processes and flows of communication that are not time-critical are still overly slow.

UNHCR has a single integrated annual budget that covers all of its voluntary contributions. This is informed by needs assessments and brings together unearmarked and earmarked funding. There are plans to pilot multi-year budgeting in a number of countries, which is positive, but the donor trend of tightly earmarked funding makes this challenging to achieve for the organisation as a whole. Despite some success in diversifying funding, including from private donors, UNHCR remains highly dependent on a small number of large donors, in particular the United States.

MI 1.1 Strategic plan is based on clear comparative advantage and addresses global commitments and need in the crises of today and tomorrow.	Score
Overall MI rating	Satisfactory
Overall MI score	3.20
Element 1: A publicly available people-centred strategic plan (or equivalent) focuses on global commitments and addressing, with a view to ending, humanitarian need in the crises of today, and preventing (where appropriate) and anticipating the crises of tomorrow, and is aligned with humanitarian principles, International Humanitarian Law and International Refugee Law	4
Element 2: The strategic vision is based on a clear analysis and articulation of comparative advantage including how the organisation fits into the international humanitarian and crisis response system	4
Element 3: The strategic vision is accompanied by an operational plan that identifies intended results, and assigns clear responsibility for their achievement	3
Element 4: The strategic vision is prioritized against a realistic assessment of available resources	3
Element 5: Strategic vision and operating framework are regularly reviewed and revised as needed to ensure continued relevance, paying attention to emerging and escalating crisis risks	2
MI 1.1 Analysis	Evidence documents

1.1.1: A publicly available people-centred strategic plan (or equivalent) focuses on global commitments and addressing, with a view to ending, humanitarian need in the crises of today, and preventing (where appropriate) and anticipating the crises of tomorrow, and is aligned with humanitarian principles and International Humanitarian Law and International Refugee Law.

Our review period runs from 2018 until 2023. This period is covered by UNHCR's publicly available 'Strategic Directions' for 2017-21 and for 2022-26. These two documents share the same five people-centred strategic directions: *Protect*, *Respond*, *Include*, *Empower* and *Solve* (except for *Include* these are also sometimes called UNHCR's 'impact areas'). The five directions align with the global commitments that are key to UNHCR's mandate, and UNHCR presents them as "the DNA that runs through our global, regional and country strategies and drives our practical efforts on the ground". These documents cover the crises of today,

as well as anticipatory work for potential crises of the future. The strategic directions are fully aligned with humanitarian principles, International Humanitarian Law, International Refugee Law, and with the Global Compact on Refugees.

UNHCR's current strategic period also has eight areas for accelerated and targeted action (also called priority or focus areas). These are areas of key importance to the five strategic directions, where progress had been slow or difficult and extra efforts were needed. These focus areas facilitate an appropriately targeted approach to achieving progress within the framework of the strategic directions. By August 2023 specific strategic action plans exist for only two of them – related to statelessness and engagement with development actors.

> *95% of the survey respondents agreed with the statement that:*
>
> *"UNHCR has a clearly articulated strategy that sets out its unique role".*

0-2, 64, 80, 97, 98, 105, 114, 115, 123-125, 131, 132, 145-147, 155, 199, 354, 364, 371-373, 382, 385-387, 413, 414, 418-421, 428, 476-479, 480

1.1.2: The strategic vision is based on a clear analysis and articulation of comparative advantage including how the organisation fits into the international humanitarian and crisis response system.

UNHCR's mandate is largely unambiguous. Where there has long been scope for confusion, such as in the case of mixed migration situations, UNHCR has clarified its role. To a large extent, this is the case in relation to internally displaced people (IDPs) as well (see also MI 5.8). Moreover, UNHCR and its key partner agencies within the UN system such as IOM, OCHA and UNICEF have formally compared and contrasted their respective mandates and roles in Frameworks of Engagement. An internal *Strategic Plan on Engaging Development Actors* goes some way to provide clarity for UNHCR's Nexus work, though this clarity is, for now, internal to UNHCR rather than formally endorsed by its development partners. Emerging fields of ambiguity are related to 'climate refugees' and migrants who are deemed to be 'irregular' by national authorities and who need protection, but who fall outside the international refugee protection framework. In this context, a draft UNHCR position paper observes that "UNHCR's own mandate has progressively and pragmatically been extended over the years to persons considered to be in a 'refugee-like' situation."

UNHCR is clear about its comparative advantages. In line with these comparative advantages, the organisation leads, facilitates and coordinates specific and global refugee-related crisis response efforts, and it aims to implement directly only when there is clear reason to do so. In addition, UNHCR leads global strategic efforts in relation to refugee crisis response, protection, statelessness and durable solutions. UNHCR's people of concern are refugees and asylum-seekers, returnees, internally displaced people, and stateless persons (groups that UNHCR collectively refers to as "forcibly displaced and stateless people").

1.1.3: The strategic vision is accompanied by an operational plan that identifies intended results, and assigns clear responsibility for their achievement.

UNHCR's Strategic Directions and focus areas are captured in the organisation's current Global Results Framework. We have not seen an operational framework that clearly delineates responsibilities within the organisation for the achievement of these various results. However, the *COMPASS Guidance Global Results Framework* outlines responsibilities for the design and tracking of results, and for indicator management.

There are regional strategies for the Regional Bureaux. These are meant to be multi-year strategies supported and updated by strategic notes. Of the two regional strategies reviewed, neither were multi-year. The 2023-24 strategy for the Regional Bureau for Asia and the Pacific notes that it "operationalizes its regional strategic priorities outlined in '2021-2024 Regional Strategic Directions'". However, we did not see multi-year regional strategic directions for Asia and the Pacific or any other region.

A *Strategy Quality Assurance and Review (SQuARe)* tool helps ensure that UNHCR's new multi-year national strategic plans and indicators are duly contextualised to each national context, while fitting within UNHCR's global Strategic Directions. This allows for better contextualisation than UNHCR's previous system, in which countries had to choose pre-defined options from a drop-down menu. The national strategic plans we saw are broadly aligned with UNHCR's global Strategic Directions, and the national results frameworks are appropriately contextualised, yet clearly linked to the Global Results Framework. UNHCR's move to multi-year national strategies facilitates its engagement with national development frameworks and development partners but has not yet significantly changed programming practice. The multi-year country strategies are subject to annual 'strategic moments of reflection' (see 1.1.5 below).

1.1.4: The strategic vision is prioritized against a realistic assessment of available resources.

UNHCR's strategic directions represent its overarching vision for how it will assist and uphold the rights and dignity of forcibly displaced and stateless people. UNHCR disaggregates its budgets across four 'impact areas'. These align with four of its five strategic directions (i.e., *Protect*, *Respond*, *Empower* and *Solve*, but not *Include*).

Most of UNHCR's funding is geographically earmarked and this limits UNHCR's ability to ensure that available resources are proportional to what is needed to achieve its vision in crises contexts around the world (see MI 1.3).

1.1.5: Strategic vision and operating framework are regularly reviewed and revised as needed to ensure continued relevance, paying attention to emerging and escalating crisis risks.

UNHCR's Strategic Directions are not formally reviewed in response to significant global shocks such as the Covid pandemic and the Ukraine crisis. Moreover, UNHCR is implementing demanding organisational change processes while simultaneously facing crises at such a scale that it has little bandwidth left for strategic reflection. UNHCR has recently been trialling and refining its results framework, but we did not see evidence that emerging and escalating crisis risks are playing a role in this revision process.

At country level, there is a formal period every year for a 'strategic moment of reflection' on the multi-year country strategy. This provides opportunity to update contextual analysis, adjust strategic direction and assess how well the operational plan is working. The annual strategic reflection is being rolled out and seems more developed in some country operations than others.

MI 1.1 Evidence Confidence	High confidence

MI 1.2 Organisational structure and governance arrangements are set up to deliver on the strategic plan.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.75**
Element 1: Organisational architecture is aligned to the strategic vision, promotes and incentivizes strong co-operation across the organisation, including field-regional-headquarters, and across thematic areas.	3
Element 2: Governance structures provide adequate oversight and do not allow for abuse of power at any level.	2
Element 3: Internal oversight capacity is right-sized – focused on ensuring good governance and the delivery of effective and efficient results, and avoiding disincentives that may cause harm either to the operating context, to the programme, or to the organisation.	3
Element 4: Organisational structure provides flexibility for adaptation as contexts and risks evolve.	3
MI 1.2 Analysis	**Evidence documents**

1.2.1: Organisational architecture is aligned to the strategic vision, promotes and incentivizes strong co-operation across the organisation, including field-regional-headquarters, and across thematic areas.

Since the last MOPAN review, UNHCR has been implementing an ambitious organisational reform process. By the end of the current review period, responsibilities and levels of authority are largely clear and understood by UNHCR staff, and they correspond broadly with UNHCR's strategic directions. In the course of our review period, OIOS did find there to be some ambiguity around responsibilities in relation to procurement; and there appears to be some overlap in the division of responsibilities between the Office of the Director of Change, the Division of Strategic Planning and Results and other parts of UNHCR that have change-related responsibilities.

In some cases, UNHCR's new regional structure has facilitated speedy action and access to internal expert advice. However, our country sample evidence and some of our interviews showed that the oversight role of the Regional Bureaux is still somewhat ambiguous or insufficiently understood – even though there is a 2022 overview on "Roles of Country Offices, Regional Bureaux, HQ Divisions and Entities". We also found that

some country offices find it challenging when refugee countries of origin fall under different Regional Bureaux. Moreover, UNHCR staff does not yet have sufficient confidence in the division of authority across the global, regional and country levels, and sometimes feel the need to tread with great care when communicating internally. This delays decisions that are not time critical. These may be mere teething problems. We did not see the same level of sensitivity in relation to cooperation and communication across thematic areas. Within country offices in particular, UNHCR staff sometimes mentioned the approachability of colleagues working across thematic areas.

For external stakeholders, the new organisational structure is taking some getting used to. Smaller donors felt that the establishment of Regional Bureaux had increased the number of their potential contact points and reduced the clarity of their lines of communication.

1.2.2: Governance structures provide adequate oversight and do not allow for abuse of power at any level.

UNHCR has a different oversight structure than other UN agencies, with the High Commissioner bound by the 1950 UNHCR Statute and a mandate "until the refugee problem is solved". The UN General Assembly is the governing body of UNHCR, and the High Commissioner provides it with annual reports through the Economic and Social Council (ECOSOC). UNHCR also has an Executive Committee (ExCom), which was established to provide advice to the High Commissioner and to approve the use of voluntary funds. ExCom, also through the smaller Standing Committee that acts on its behalf, is largely a consultative body, though it is often not consulted on key decisions until after these decisions have effectively been taken. It has the authority to approve the UNHCR Programme Budget but does not have full access to UNHCR documents, and key scrutiny documents are not always tabled (but summaries of publicly available OIOS reports are presented to the March and September Standing Committees). Meetings are organised as a series of prepared statements rather than discussion forums. External governance arrangements are not set up to systematically prevent, detect and respond to abuse of power. These risks are, instead, managed through a range of internal mechanisms, tools and channels (see also KPI 4).

0-4, 8, 48, 83, 97, 104, 108, 114, 115, 123, 142, 145, 146, 149, 152, 188, 364, 382, 387, 414, 419, 421, 430

Regular integrity and assurance updates are provided to ExCom by the Inspector-General of UNHCR. The Evaluation Office and the Board of Auditors also report directly to ExCom.

Donors do not always utilise the scrutiny roles of OIOS and MOPAN to the full and, as a consequence, UNHCR faces overlapping donor scrutiny requests. UNHCR's reluctance to systematically share reports across scrutiny bodies also causes a duplication of scrutiny efforts and complicates external oversight efforts.

1.2.3: Internal oversight capacity is right-sized – focused on ensuring good governance and the delivery of effective and efficient results, and avoiding disincentives that may cause harm either to the operating context, to the programme, or to the organisation.

There is adequate internal oversight within UNHCR's structure, and in recent times steps have been taken to ensure the independence of oversight bodies. Key internal oversight positions of the Ombudsman, the Inspector-General's Office (IGO) and the Ethics Office are explicit non-career positions. The oversight organs are largely on top of their remits, though they have only a modest budget allocation (0.3% of UNHCR's budget, according to IGO). The risk of Regional Bureaux causing a diversion of practice across regions is mitigated through a system of Pillar Heads and communities of practice.

1.2.4: Organisational structure provides flexibility for adaptation as contexts and risks evolve.

The delegation of authority (including some recruitment authority) to country offices has enhanced UNHCR's ability to respond in real time to evolving contexts and risks. UNHCR actively uses its various quick-response mechanisms and rosters. In the case of Uganda, UNHCR's country office has managed to create its own crisis surge capacity to address new influxes of refugees without tapping into UNHCR's central roster.

MI 1.2 Evidence confidence	Medium confidence

MI 1.3: Financial framework supports mandate implementation	Score
Overall MI rating	Unsatisfactory
Overall MI score	2.33
Element 1: A single integrated budgetary framework brings together core-funded priorities and programming under earmarks, ensures transparency, and has clear needs-based criteria for core funding allocations.	2

Element 2: The organisation is financially stable – based on liquidity, level and diversity of funding sources, core vs earmarked funding ratio, asset and inventory management, surplus/deficit, financial reporting (internal and external), and financial risk management.	2
Element 3: Financing provisions are in place for anticipatory actions and for contingencies arising from sudden onset and emerging crisis situations, including concurrent large-scale crises.	3
MI 1.3 Analysis	**Evidence documents**

1.3.1: A single integrated budgetary framework brings together core-funded priorities and programming under earmarks, ensures transparency, and has clear needs-based criteria for core funding allocations.

UNHCR has a single integrated annual budget that is informed by needs assessments. The matching of expenditure with funding is done during budget implementation. Donor conditions, financial rules and evolving needs make this a complex and ongoing exercise, in which unearmarked funds may be reallocated multiple times as priorities evolve and earmarked funding is made available. As this budget does not isolate unearmarked funding we are unable to confirm that UNHCR applies needs-based criteria for core funding allocations, and we saw some evidence that this is not always the case. For example, UNHCR's 2020 report on its use of flexible funding shows that UNHCR spent significantly more flexible funding on responses in Europe, where it reported no underfunded crises that year than in Central Africa, which was home to four of the eight underfunded crises that UNHCR had identified that year. The integrated budget does not include UNHCR's allotment from the UN's assessed contributions, which amounted to US$43.2 million in 2021. These assessed contributions cover management and administrative expenditures relating to the functioning of the Office of the High Commissioner.

As per its Financial Rules, UNHCR's budget is annual, even though the organisation moved to multi-year programme plans. UNHCR is considering moving to multi-year budgeting for part of its programmes. However, as long as single-year and tightly earmarked funding continues to be the norm, UNHCR would only be able to use its core funding to shore up multi-year budgeting in a few contexts, not across operations. In the latter part of 2023, UNHCR's cancelled its plan to pilot multi-year budgeting in Uganda in 2024.

1.3.2: The organisation is financially stable – based on liquidity, level and diversity of funding sources, core vs earmarked funding ratio, asset and inventory management, surplus/deficit, financial reporting (internal and external), and financial risk management.

In our review period, UNHCR's annual budgets, revenue and expenditures gradually increased year-on-year, and then spiked in response to the Ukraine crisis.

UNHCR remains highly dependent on a small number of donors: USA and the EU and its member states collectively provided 71% of UNHCR funding in 2021, not counting their contributions to pooled and intergovernmental funding sources. This dependency poses a risk, and a significant percentage cut in USA's contributions in particular would necessitate the downsizing of UNHCR operations worldwide. True to its mandate, this dependency has not led UNHCR to stay muted where donors violated International Refugee Law or were there was a risk of them doing so.

While financial dependency on a few donors remains a problem, the level of dependency is now lower than it was in the years before our review period. UNHCR followed up on its commitment to develop new sources of funding. It achieved notable successes in terms of volume: private sector contributions grew from US$400 million in 2017 to US$625 million in 2021, and then rose quickly because of the Ukraine crisis. UNHCR also helped to get key international financial institutions engaged in issues related to forced displacement (but their engagement is likely to be operationalised in the form of loans to host governments, rather than finances for UNHCR). UNHCR was less successful in relation to its ambition to boost flexible funding to allocate across programmes in accordance with needs. Often, new sources of funding take the form of sudden increases in tightly earmarked funding in response to specific emergencies. It is too early to judge if UNHCR's efforts to persuade its new private donors offering support on Ukraine to move to longer-term and less-restrictive funding. For now, non-traditional income is dwarfed by USA's voluntary contributions.

The Ukraine crisis triggered large funding flows towards Ukrainian refugees but reduced flows to other operations. For example, in 2022 Ukraine funding was reported as 88% funded, whereas operations such as Bangladesh were only 51% funded. UNHCR's response to this strong donor bias was quick and its messages about forgotten emergencies were prominent, by and large consistent (though we did see a few exceptions), coherent and conveyed at all levels of donors and within the organisation. This response reduced but did not eliminate the problem of funding being allocated on the basis of considerations other than needs.

The Ukraine crisis brought into sharp focus that UN regular contributions are only 0.4% of the total UNHCR Budget, and that the percentage of UNHCR's unearmarked funding is at an all-time low. Earmarking is poorly correlated with need and has far larger weight in budget decisions than comparative needs across the globe.

0-3, 95, 97, 99, 100, 117, 132, 137, 357, 364, 420, 428, 448, 463, 465, 493

Some key donors, and the EU most prominently, provide virtually *only* tightly earmarked funding, defined as funding for a specific project or sector within a country or UNHCR division. The widespread practice of earmarking and the disproportionate share of funding tied to the Ukraine crisis has two adverse implications. First, it forced UNHCR to cut already inadequate cash transfers and support services in some contexts, while it could afford to make investments in regions affected by the Ukraine refugee inflow that in other contexts would be seen as unnecessary. Second, the ample funding in relation to the Ukraine crisis enabled UNHCR to provide levels of support – and create expectations – that it will not be able to sustain once funding levels dwindle, even if the levels of need do not fundamentally change.

Within this unfavourable context, and further limited by single-year funding horizons, UNHCR's budgetary requirements are informed by country-based assessments of humanitarian and protection requirements and UNHCR's Strategic Directions and focus areas. Budgets are disaggregated in several ways, including geographically and by category of People of Concern and Strategic Direction.

Financial reporting is largely adequate but does not isolate the utilisation of unearmarked funding. Financial risk management is proportionate to actual risks. We did not assess UNHCR's asset and inventory management system beyond a cursory look at it in Moldova, which did not raise red flags. We note evidence from two OIOS internal audit reports on Uganda. The 2018 internal audit suggested serious risk management and control deficiencies in warehouse management and inventories. A 2021 follow-up audit found good progress on strengthening controls and implementing OIOS' recommendations.

1.3.3: Financing provisions are in place for anticipatory actions and for contingencies arising from sudden onset and emerging crisis situations, including concurrent large-scale crises.

UNHCR has operational reserves to the amount of 5% of the budget for annual programmes (down from 10% in the previous MOPAN review period), and rules around the utilisation of these reserves for sudden onset and emerging crisis situations. UNHCR used to have separate reserves that served the purpose of funding new and additional activities (NAM), but these were abolished. To increase UNHCR's agility, UNHCR's reserves policy changed in our review period. The most significant change is that Transfers of Appropriations (so the amount of reserves money UNHCR could use for programming purposes) increased from US$10 to US$50 million.

UNHCR sometimes shares summaries of scenario-based reports with donors, to alert them to the financial requirements in relation to emergency preparedness action. We did not see a designated budget line item on the issue, but we did see practical evidence of UNHCR having staff time and resources available for early warning systems, and for scenario and contingency planning.

MI 1.3 Evidence confidence	High confidence

KPI 2: Structures and mechanisms are in place and applied to support the implementation of global frameworks for cross-cutting issues at all levels.	KPI score:
Satisfactory	**2.90**

On humanitarian principles. The previous MOPAN assessment did not assess UNHCR against humanitarian principles. In this review, we found that humanitarian principles are integrated in UNHCR's policies and some of UNHCR's job descriptions. They are also part of UNHCR's training offer. This is also the case for international refugee law principles.

On protection and human rights. The previous MOPAN assessment concluded that human rights and protection are central to UNHCR's mandate and are comprehensively integrated across strategic and operational practice. In this review, we found that this is still by and large the case. However, in situations of patchy performance on protection or insufficient alignment with the work of other protection actors, or when there is siloing of activities across different protection needs, vulnerable groups are at risk of being left behind. Moreover, UNHCR faces difficult choices in situations of extreme underfunding, adverse national legal frameworks and extreme fragility. In extreme conditions there is no absolute minimum that all UNHCR programming have in common, and country offices have considerable freedom to set priorities.

On gender. The previous MOPAN assessment found UNHCR's performance on five out of its six gender criteria to be unsatisfactory, and its performance on the sixth criterion (on human and financial resources) to be *highly* unsatisfactory. In its management response, UNHCR acknowledged that "there is still a great deal to be done" in this field. At the start of our current review period, UNHCR refreshed and launched its new Age, Gender and Diversity (AGD) policy. It disaggregated its data gathering and reporting and increased the level of resources dedicated to gender issues. Though UNHCR made a roll-out plan for the policy implementation, staff awareness of the new policy appears to have been low in the years after its introduction. Nonetheless, we found that UNHCR's overall performance in delivering gender outcomes has improved significantly, and is now satisfactory.

On environment and climate change. The previous MOPAN review found UNHCR's performance on all environment-related criteria to be either unsatisfactory or highly unsatisfactory. The current review found environmental sustainability and climate change to be a newly emerging agenda, where performance still depends upon the level of interest among the responsible staff. A clear policy architecture and significant resource allocation were missing, and UNHCR did not capture evidence on results. UNHCR has, however, launched a multi-year Strategic Framework for Climate Action, which aligns with its Strategic Directions and with the UN System-wide approach to Climate Action and the System-wide plan of action on Disaster Risk Reduction. In order to operationalise the Strategic Framework for Climate Action, UNHCR has launched its first Operational Strategy for Environmental Sustainability and Climate Resilience 2022 – 2025. There is some progress in country operations, but action is not yet systematically aligned with this strategic framework.

MI 2.1 Appropriate safeguards are in place, and respected, to ensure the respect of humanitarian principles.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.50**
Element 1: Humanitarian principles are explicitly referenced in strategic plans, job descriptions, programming documents, contingency plans and other relevant documents.	4
Element 2: Mandatory training programs are in place for all front-line staff on humanitarian principles.	4
Element 3: Systems or spaces for dialogue and debate are in place to support decisions on applying humanitarian principles in practice, particularly in complex dilemmas.	3
Element 4: Mechanisms are in place to regularly track the implementation of humanitarian principles and International Humanitarian Law in all aspects of the MO's work in crises, to reflect and learn, and to implement course corrections when required.	3
MI 2.1 Analysis	**Evidence documents**

2.1.1: Humanitarian principles are explicitly referenced in strategic plans, job descriptions, programming documents, contingency plans and other relevant documents.

Humanitarian principles and international humanitarian law are referenced in UNHCR's Strategic Directions, and in many of its other strategic, policy and programme documents, handbooks and external-facing publications. They are not yet systematically referenced in job descriptions, but are part of the Code of Conduct that applies to all UNHCR staff and their centrality is obvious and uncompromising. The UNHCR Emergency Handbook, for example, says that "Underlining all humanitarian action are the principles of humanity, impartiality, neutrality and independence. These principles, derived from international humanitarian law, have been taken up by the United Nations in General Assembly Resolutions 46/182 and 58/114." UNHCR also frequently refers to International Refugee Law, and to the 1951 Convention and the 1967 Protocol in particular. UNHCR's website included the Core Humanitarian Standard on Quality and Accountability (CHS) in full. UNHCR regularly refers to CHS but has not formally committed to it.

2.1.2: Mandatory training programs are in place for all front-line staff on humanitarian principles.

UNHCR's mandatory training covers humanitarian principles, and nearly all staff members who joined since the previous MOPAN review have completed this part of UNHCR's training offer. Additional optional training packages, such as on CHS and the Sphere Handbook, are available, but UNHCR did not provide us with an indication of their uptake. UNHCR's Ethics Office runs a Code of Conduct Dialogue training program that includes dilemmas in relation to ethical decisions raised by staff, including ethical issues related to humanitarian principles.

0, 4, 113, 125

113, 132

2.1.3: Systems or spaces for dialogue and debate are in place to support decisions on applying humanitarian principles in practice, particularly in complex dilemmas.

Expertise is available to UNHCR staff and UNHCR's Emergency Handbook lists email addresses for support on specific issues. From interviews, we learned that UNHCR's in-house expertise is useful and used. Documents related to advocacy and technical engagement with governments show that UNHCR engages in dialogue and debate on humanitarian principles with a high level of expertise and authority. UNHCR's dependence on a relatively small number of donors does not stand in the way of criticism when these governments violate humanitarian principles or are at risk of doing so. New dilemmas, such as those posed by the COVID-19 pandemic, are explored with care. A few in-house Communities of Practice are operational and may discuss the application of principles in practice. The operationalisation of a few other Communities of Practice has been in the pipeline for a while.

2.1.4: Mechanisms are in place to regularly track the implementation of humanitarian principles and International Humanitarian Law in all aspects of the MO's work in crises, to reflect and learn, and to implement course corrections when required.

UNHCR is engaged in International Humanitarian Law briefings at the Security Council and in other international forums, and tracks trends and the results of campaigns such as the Ending Statelessness Campaign. At operational level, adherence to humanitarian principles is key to UNHCR's multifaceted coordination and monitoring efforts, which are covered under other KPIs. Programme evaluations assess adherence to humanitarian principles.

MI 2.1 Evidence confidence	High confidence

MI 2.2: There are systems and processes in place, and respected, to ensure that protection, including child protection, and human rights are at the centre of all operations.	Score
Overall MI rating	Satisfactory
Overall MI score	2.75
Element 1: Guidance, processes and/or other systems and checks are in place to ensure that the most critical concerns related to human rights and protection and other refugee rights are addressed in a given context.	3
Element 2: Analysis of protection and human rights issues is part of MO standard needs and risk analyses.	3
Element 3: Guidance and good practice are in place on how to resolve protection and human rights dilemmas into operations.	3
Element 4: Practical actions are in place to target and support the most vulnerable groups and individuals, and are sufficiently resourced.	2
MI 2.2 Analysis	Evidence documents

2.2.1: Guidance, processes and/or other systems and checks are in place to ensure that the most critical concerns related to human rights and protection and other refugee rights are addressed in a given context.

UNHCR's mandate is protection-based under the 1951 Refugee Convention, and human rights are core to the mandate. Also reflected in policy documents, UNHCR's strategic directions and policy documents state that protection is both a priority for UNHCR and a cross-cutting issue across all operations and programming. Its protection guidance is elaborate and multifaceted, but cumbersome and somewhat dated. This guidance and training covering it are currently being refreshed. Sectoral handbooks cover protection issues as well. UNHCR has an additional framework that encompasses guidance, systems and processes (including Best Interest Procedures) for child protection. This, too, is spread across a range of guidance documents[1],almost none of which have been updated in the last ten years. A 2017-19 evaluation of UNHCR's child protection programming found that the reference to this child protection framework was "patchy" and lacked a "minimum approach" that all UNHCR programming had in common. In 2021, an OIOS child protection audit advised that performance would grow stronger if UNHCR established arrangements for systematic reporting on child protection interventions and results.

> *92% of the survey respondents agreed with the statement that: "UNHCR consistently places protection at the centre of its work".*

2.2.2: Analysis of protection and human rights issues is part of MO standard needs and risk analyses.

As the guardian of International Refugee Law and lead coordinator for refugee emergencies, UNHCR facilitates needs and risk assessments and response plans. This work is underpinned by guidance provided in the UNHCR Emergency Handbook and its Needs Assessment Handbook. As a standard these assessments and response plans include protection and human rights concerns so as to "target the most vulnerable, enhance safety and dignity, and protect and promote the human rights of beneficiaries". These assessments are conducted whilst ensuring "confidentiality, sensitivity, integrity, informed consent, safeguard[ing of] recorded information and participation and inclusion". We did not spot red flags in the assessments and response plans we have seen. However, a 2017-19 evaluation of UNHCR's child protection programming found that plans related to child protection were often promising but "later operational reporting updates showed limited or no progress".

1, 12, 19, 76, 55, 57-59, 76, 80, 85, 99, 105, 125, 130, 133, 135, 137, 143, 163, 164, 189, 190, 211, 214, 220, 268, 374, 375, 382, 383, 385, 453, 495, 496.

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[1] E.g., Guidelines on Determining the Best Interests of the Child, 2008; Field Manual for the Implementation of the Guidelines on Determining the Best Interests of the Child, 2011; Child Protection Framework, 2012; Heightened Risk Identification Tool and Guide, 2010; Minimum Standards for Child Protection, 2012.

In volatile situations, potential protection and human rights threats are central to UNHCR's contingency and scenario planning.

2.2.3: Guidance and good practice are in place on how to resolve protection and human rights dilemmas into operations.

Guidance on protection is generally clear but somewhat aspirational and does not systematically cover the wide range of dilemmas (i.e., situations where each possible way forward has drawbacks) that UNHCR staff often confronted with. There is no absolute minimum standard that all UNHCR programming has in common, and country offices have the authority to make their own tough choices in situations of extreme underfunding, adverse national legal frameworks or extreme fragility. In Uganda, for example, the national legal framework renders UNHCR unable to provide minimum protection for refugees from the LGBTQI+ community, and can provide only very limited support to urban refugees as the host government prefers refugees to be rural based. In Afghanistan, UNHCR is no longer able to implement its work through women-led NGOs. The Longitudinal Evaluation of UNHCR's AGD Policy identified two groups requiring increased attention, persons with disabilities and LGBTQI+. In 2021, UNHCR began using Washington Group Questions on disability for use during registration processes, to support identification of persons with disabilities.

Some global dilemmas are addressed with pragmatism. UNHCR forged substantial progress in the particularly difficult field of statelessness, for example (if not to the extent aimed for in its aspirational plans), by using the magnitude and the likely solvability of statelessness problems as selection criteria for the problems it focused its attention on. In other dilemmas, UNHCR is only slowly developing a stance. This is the case in relation to groups of vulnerable persons that fall outside the international refugee protection framework but nonetheless require humanitarian assistance and protection. Whilst a draft position paper states that "UNHCR's own mandate has progressively and pragmatically been extended over the years to persons considered to be in a 'refugee-like' situation," the wider international system has not yet resolved issues of mandates and responsibilities for groups such as migrants deemed 'irregular' by national authorities, and persons displaced in the context of disasters and climate change (in the media often referred to as 'climate refugees'). Therefore, UNHCR does not yet have full clarity on its role in relation to these groups. UNHCR's Nexus evaluation points out: "the organization recognizes the need to underline the distinctive status, rights and obligations of refugees, and is sensitive to charges that it wishes to extend its mandate to broader migration issues that lie beyond its legitimate concern... [A]t the same time, UNHCR is aware that human mobility is growing in scope, scale and complexity, and acknowledges that other stakeholders, especially states, increasingly regard the movement of refugees, asylum seekers and irregular migrants as part of a single (and often unwanted) phenomenon." In our review period, UNHCR took on a convener role of an informal working group of international organizations that is meant to "take a more in-depth look into this question of existing gaps."

2.2.4: Practical actions are in place to target and support the most vulnerable groups and individuals, and is sufficiently resourced.

There is tension between UNHCR's overall status-based approach and the vulnerability approach of its protection work. An evaluation of UNHCR's operations in Afghanistan, for example, found that "UNHCR's status-based approach [...] predominantly focuses on returnees and refugees [while] a needs-based approach [...] often identifies [Internally Displaced People] as the priority. As such, UNHCR is not always reaching the most vulnerable [people of concern]."

Specialist staff such as Gender and Protection Officers, support operations to focus on vulnerability, and provide guidance in relation to gender-based threats and inclusion (see also MI 2.3). In 2019, UNHCR created new posts focusing on gender-based threats and person-centred approaches to security. Dedicated child protection staff are generally not as senior, and for efficiency purposes UNHCR sometimes relies on UNICEF expertise. In both cases, child protection experts have little say in decision-making and, as one of the consequences, UNHCR sometimes failed to mainstream child protection in its operations. UNHCR's 2023 partnership agreement with UNICEF may address this issue.

The most vulnerable groups and individuals are most at risk of being left behind in cases where UNHCR's protection performance is patchy or when there was insufficient alignment with the work of other protection actors. This was the case in Sudan, where an evaluation found that UNHCR failed "to live up to partner expectations and to deliver on some of UNHCR's normative functions, in relation to coordination, advocacy and leadership in terms of ensuring essential protection systems and mechanism are in place." In Moldova, UNHCR paid appropriate attention to the specific protection issues of Roma refugees, but insufficient attention to the protection of refugees in Transnistria. In Uganda, UNHCR's focus on the provision of broad-based services was stronger than its focus on particularly vulnerable groups and individuals. Across UNHCR programmes, an evaluation of UNHCR's child protection programming 2017-19 found that UNHCR had not mainstreamed child rights and child protection in its operations and that "working in silos [was] a prevalent

issue, even within different areas of protection". Similarly, an OIOS audit of Resettlement Practice found that UNHCR needed to "reinforce effective coordination between resettlement and other protection areas".

MI 2.2 Evidence confidence	**Medium confidence**

MI 2.3: The organisation is set up to deliver gender outcomes, including at global level.	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.67**
Element 1: Dedicated policy statement on gender equality and women's empowerment available and showing evidence of application, including on sexual and gender-based violence.	3
Element 2: Gender indicators and targets including the IASC and OECD gender marker, and sex- and age-disaggregated data are fully integrated into the MO's strategic vision and corporate objectives, and systematically measured, from baselines to results.	2
Element 3: An assessment of the gender context, including an overview of gender relationships and coping strategies of women, girls, men and boys is used to inform programme design.	3
Element 4: Programming supports gender equality in participation, leadership and access to resources, and guards against unintended results.	3
Element 5: Human, financial and training resources are available and used to address gender equality issues.	2
Element 6: Gender balance and participation is taken into account across all aspects of the programming cycle, including a systemic approach to disaggregated data, and key gender stakeholders are systematically consulted and participate, including in feedback mechanisms.	3

MI 2.3 Analysis	**Evidence documents**

2.3.1: Dedicated policy statement on gender equality and women's empowerment available and showing evidence of application, including on sexual and gender-based violence.

UNHCR's 2018 Policy on Age, Gender and Diversity (AGD) is a revision of its 2011 policy and incorporates recent learning from operations in evolving contexts. It expands on UNHCR's 2001 commitments to Refugee Women, which include (1) meaningful participation, (2) individual registration and documentation, (3) the distribution and management of food and non-food items, (4) economic empowerment, and (5) the prevention of and response to sexual and gender-based violence. UNHCR's Strategic Directions refers to the commitments UNHCR made in this policy, and "empowering communities and achieving gender equality" is one of its four global impact areas in UNHCR's results framework. Key policy principles have been systematically integrated in UNHCR policies and programme documents, included but not limited to UNHCR's Evaluation Policy, Emergency Handbook, Programme Handbook, Strategic Framework on Accountability to Affected Populations, UNHCR's approach to child protection, UNHCR Diversity, Equity and Inclusion Framework, its Gender Equality Toolkit and Job Description templates.

A 2021 report on AGD and advancing participation and inclusion found that the implementation of UNHCR's AGD policy was slowed by a lack of a harmonised approach to diversity in all its dimensions, and by weak incentives for compliance and an absence of sanctions for non-compliance. The follow up 2023 longitudinal evaluation also found that new staff in particular had a limited understanding of how to embed the principles of AGD into daily work. Nonetheless, we saw evidence of the application of principles outlined in this policy in Moldova, and further documentary evidence of policy application in other countries. This includes the practice of AGD participatory exercises, representative structures in camps (but not everywhere), and the use of partners selected in part on the basis of their strong gender equality credentials. It also included a wide range of approaches in relation to gender-based violence (GBV), where UNHCR's adaptability to the specifics of challenging contexts was key to its success (though UNHCR's provision of specialist services to survivors of GBV often remained underutilised). Partners recognise that UNHCR champions gender equality and social inclusion of People of Concern more generally in its work, especially through its role in the child protection and GBV working groups. This progress is achieved in operational environments that are sometimes tolerant towards GBV but often hostile to the concept of gender equality, and that deny forcibly displaced people from the LGBTQI+ community their rights.

0, 2, 49, 50, 53, 58, 61, 64, 75, 80, 101, 113, 115-117, 125, 155, 163, 190, 181. 215, 268, 383, 384, 413, 418, 420, 446, 448

The Longitudinal Evaluation of AGD Policy Part 2, found that UNHCR's budgeting mechanism posed a barrier to monitoring investment, as there was no dedicated budget for implementing AGD: *The team was informed that there is US$1.2 million assigned to the roll-out of the AAP five-year plan, but no equivalent allocation for the roll-out of the AGD Policy was reported."* This same evaluation found that UNHCR's "*focus is still very much on GBV, with less attention given to the structural aspects underlying inequality and limited consideration of the role of men and boys in unequal gender dynamics.*"

2.3.2: Gender indicators and targets including the IASC and OECD gender marker, and sex- and age-disaggregated data are fully integrated into the MO's strategic vision and corporate objectives, and systematically measured, from baselines to results.

Since the previous MOPAN review, UNHCR has achieved significant progress in its disaggregation of data it collects, reports on and utilises to inform its objectives and programme choices. COMPASS includes AGD indicators at impact, outcome and output areas, and a new organisational gender equality marker enables UNHCR to track outputs contributing to gender equality.

However, UNHCR's progress in this field came from a low base, and only gained pace in 2021. In that year, an independent review of the quality of UNHCR's evaluations found that data had still not sufficiently disaggregated for gender and disability; that these dimensions had not been sufficiently well integrated into the methodology or findings of UNHCR evaluations; and that UNHCR was not yet in the habit of systematically analysing cross-cutting issues. This was the case even though the 2018 AGD policy committed, as its first of ten "core actions", to ensuring that "all data collected by UNHCR will be disaggregated by age and sex and by other diversity considerations, as contextually appropriate and where possible, for the purposes of analysis and programming".

We saw evidence of progress in this field. However, we also saw evidence that data disaggregation is not yet routine practice. In Moldova, for example, the initial data gathered following the inflow of Ukrainian refugees was yet not sufficiently disaggregated (an issue UNHCR recognised and rectified quickly). Moreover, a longitudinal evaluation of the implementation of UNHCR's AGD policy found that staff awareness of the available disaggregation of data was limited, and so was their capacity to use it to its full potential in their daily work. The second year follow up of the longitudinal evaluation found ongoing efforts to strengthen monitoring, however there was "still a need to identify meaningful indicators at the country level, which COMPASS will allow". Lastly, we note that UNHCR's baseline data is often weak or absent (see KPI 7), and this problem applies to data disaggregation and specific AGD indicators as well.

2.3.3: An assessment of the gender context, including an overview of gender relationships and coping strategies of women, girls, men and boys is used to inform programme design.

The ten core actions outlined in UNHCR's AGD policy apply across the project cycle in all UNHCR operations. Collectively, compliance would ensure that AGD is duly considered in assessments, which would provide the foundation to also consider AGD in planning, implementation, monitoring, reporting and evaluation. Such AGD-sensitive assessments include contextual analysis, and COMPASS instructions outline how contextual analysis, including gender context analysis, should feed into the development of the multi-year strategic plans that underpin UNHCR's operations. The emergency handbook also provides guidance on how to conduct and utilise such assessments, and gives specific examples of appropriate community participation and consultations on details such as locks, lights and gender segregation. The Longitudinal Evaluation of UNHCR's AGD policy found that a strength in that country offices were able to contextualise their work, with particularly strong work on GBV and children (however, weaknesses with persons with disabilities, and older people). Participatory assessments are a core ingredient for such analysis and UNHCR conducts many such assessments, with 898 reported in 2021, according to UNHCR's 2021 Annual Accountability Report. Many were temporarily suspended during the Covid-19 pandemic. In addition to such purpose-specific action research that is meant to inform country-specific planning and operations, UNHCR and World Bank collaborated on the Gender Dimensions of Forced Displacement Research Programme. This research programme considered gender dimensions in 17 countries. Its findings were meant to inform the global policy and programming directions of both organisations. There was no clear evidence at the time of the Assessment on whether this had happened.

Although the policies are appropriate and AGD-sensitive assessments are commonly conducted, a longitudinal evaluation of the implementation of the 2018 AGD policy found limited actual use of feedback from participatory exercises to inform programme activities and adaptations thereof. More generally, this evaluation found that there was limited attention to embedding AGD policy principles in project proposals, contracts and end-of-programme reviews.

2.3.4: Programming supports gender equality in participation, leadership and access to resources, and guards against unintended results.

Meaningful participation and access to resources (in relation to the distribution of food and non-food items as well as through economic empowerment) are among UNHCR's 2001 "commitments to Refugee Women". These commitments were refreshed in UNHCR's 2018 Policy on Age, Gender and Diversity. These commitments are also covered in UNHCR's ten "core actions" on AGD, and the sixth core action explains that full participation includes equal and meaningful participation "in all decision-making, community management and leadership structures, and in committees of persons of concern".

UNHCR told us that it partners with more women-led organisations (WLOs) than before. It also mentioned that, as of 2022, 229 WLOs were part of or were co-chairing GBV coordination mechanisms in refugee settings, and that this was an increase of 63 percent compared to the year before. In a similar spirit, UNHCR says that it joining the board of the United Nations' Women Peace and Humanitarian Fund in January 2022 has been instrumental in ensuring a flow of resources to organisations led by forcibly displaced women. We did not receive evidence confirming these claims. However, we did see that UNHCR's cash interventions prioritise women as key recipients, and we saw evidence of UNHCR efforts to operationalise its other commitments in its programming – even in contexts with particularly high levels of gender inequality such as Sudan. We also saw that UNHCR seeks out opportunities to partner with organisations led by forcibly displaced and stateless persons, even where this requires significant capacity building efforts, and that it facilitates visibility of their achievements (including but not limited to the 2022 NGO Innovation Awards that celebrated the work of women- and girl-led organisations).

UNHCR's work takes place in very challenging circumstances. In such circumstances, gender equity in participation (e.g. through inclusion in interventions), is easier to achieve than leadership and empowerment, and the latter may require trial, error and ongoing reflection. The Sudan strategic evaluation illustrates this when it acknowledges that *"women are generally well-represented in committee structures, but it is not clear that they are meaningfully engaged in decision-making"* and offers the suggestion that "*separate committee structures for men and women may work better"*.

2.3.5: Human, financial and training resources are available and used to address gender equality issues.

UNHCR's management response to the previous MOPAN review was that "*UNHCR is committed to dedicate additional resources to strengthen gender equality inclusion"* and that *"in 2019 UNHCR dedicated additional gender equality resources to cover 8 countries […] as part of a multiyear partnership project"*. Out of UNHCR's 2023 budget of US$ 10.2 billion, US$ 1.4 billion (14%) was allocated to the impact area "*empowering communities and achieving gender equality*". In a budget version that splits the US$ 10.2 billion budget into 'outcome/enabling areas', US$ 0.3 billion (3.4%) was allocated to gender based violence and US$ 0.7 billion (6.6%) to "*community engagement and women's empowerment."*

However, in *UN-SWAP* (an accountability framework for gender mainstreaming in the UN system that assesses against 17 criteria), UNHCR's self-reported overall performance on gender mainstreaming is below the aggregate self-reported performance of UN entities, and UNHCR scored itself lowest for its financial resource tracking and financial resource allocation. The longitudinal evaluation of the implementation of UNHCR's AGD policy found that UNHCR's constrained funding environment limited innovation in UNHCR's AGD work.

UNHCR reported its highest UN-SWAP score ("exceeding requirements") for its knowledge and communication, which suggest a good availability of human resources. This includes expertise and time investment at the senior-most level: in the UN-SWAP self-assessment, UNHCR highlighted its leadership support for the organisation's gender mainstreaming. In some countries, UNHCR's human resources include specialist Senior Field Officers for Gender-Based Threats. Further progress is possible: the longitudinal evaluation of the implementation of UNHCR's AGD policy found that UNHCR's leadership was stronger in terms of high-level discourse than in terms of concrete and practical championing. It also found that the implementation of the AGD policy had been hindered by human resource capacity constraints (as well as by uneven prioritisation at country level), and that UNHCR provided insufficient opportunities for dedicated learning via peer exchange of good practices that advance AGD policy implementation. We heard complaints that UNHCR's gender training was insufficiently tailored to country contexts. In March 2023, UNHCR issued new Terms of Reference for its 210 gender focal points, with the aim of better fulfilling its commitments to gender equality and to accountability to women and girls and of addressing these just-mentioned weaknesses in particular. Later, in September 2023, UNHCR launched the "UNHCR Global Gender Equality Focal Point Network", which organised its first few peer learning webinars on "promising practices".

2.3.6: Gender balance and participation is taken into account across all aspects of the programming cycle, including a systemic approach to disaggregated data, and key gender stakeholders are systematically consulted and participate, including in feedback mechanisms.

UNHCR policy guidance covers requirements for gender balance and participation in all stages of the programming cycle. Requirements are covered In UNHCR's AGD policy, and specifically in the sections on (1) participation and inclusion; (2) communication and transparency; (3) feedback and response; and (4) organisational learning. In the course of our review period, actual practice has improved. In the recent programmes we considered we saw that UNHCR started the programme cycle strong, with disaggregated data gathering and gender-balanced participatory assessments mandatory, in line with programme guidance such as the Emergency Handbook. In the well-financed operations of Moldova, we also saw the use of a range of consultations and feedback mechanisms throughout the programming cycle. This includes engagement with refugees, host populations and partner and peer organisations. The UNHCR 2021 AGD

Accountability Report states that 65% of operations designed feedback mechanisms in consultation with communities, with tools including helplines, websites, and the Inter-Agency Feedback Referral and Resolution Mechanism (which the AGD Longitudinal Evaluation praised as innovative). Documentation suggests that less well-financed operations also maintain reasonable feedback loops, and that UNHCR offers people of concern multiple communication channels and confidentiality safeguards (see also the later sections of KPI 4).

Country operation plans and annual reports provide evidence of UNHCR utilising some of the feedback it received. However, the longitudinal evaluation of the implementation of UNHCR's AGD policy found that "siloed ways of working […] prevent the more full and systematic inclusion of feedback collected within UNHCR's work" and that "this is an area that requires some attention if UNHCR is to maximise the significant resources and time it invests in conducting these exercises." Year 2 of the Longitudinal Evaluation on AGD policy found that UNHCR had increased attention to ensure more diverse representation in participatory assessments, however "*inclusion within UNHCR supported community and camp management structures still needs strengthening, with consideration for power dynamics within mixed communities".* We saw evidence of this as well. Moreover, UNHCR does not systematically communicate how they it utilised feedback back to the people they engaged with. Lastly, we saw evidence that, in environments that evolve quickly, assessment results are not always shared with UNHCR's partners in a sufficiently timely manner.

MI 2.3 Evidence confidence	High confidence

MI 2.4: The organisation is set up to deliver results on global commitments for the environment and climate change.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.67**
Element 1: Dedicated policy statements on environment and climate change available and showing evidence of application.	3
Element 2: Commitments on environment and climate change are delivered by empowering and investing in local action.	2
Element 3: Appropriate and informed investments are made in climate and disaster risk management.	3
Element 4: Recovery from crises and shocks includes efforts to green and promote a more resilient future.	2
Element 5: Environmental protection mechanisms and climate adaptation are part of programming systematically.	3
Element 6: The organisation is promoting efforts to green its own operations.	3
MI 2.4 Analysis	**Evidence documents**

2.4.1: Dedicated policy statements on environment and climate change available and showing evidence of application.

In 2021, UNHCR launched its multi-year Strategic Framework for Climate Action. This framework aims to enhance resilience of displaced people and host communities to climate-related and other environmental risks; preserve and rehabilitate the natural environment; strengthen preparedness systems in relation to climate risks; and reduce UNHCR's impact on the climate and environment. The framework aligns with the overarching UNHCR Strategic Directions and is guided by the Common Core Principles for a UN System-wide approach to Climate Action, the Secretary General's climate action strategy, and the UN plan of action on Disaster Risk Reduction. The framework is accompanied by the 2022-2025 Operational Strategy for Climate Resilience and Environmental Sustainability that identifies three major areas for urgent action: (1) improving the predictability of UNHCR's engagement, (2) incorporating climate change and environmental considerations throughout work with forcibly displaced, and (3) increasing the sustainability of operations and the life cycle management of the products that UNHCR uses and distributes. Aligned with this high-level guidance, UNHCR has published several practical guidance documents, including on energy and shelter, climate related disasters, supply, fleets, buildings and travel.

We saw examples of climate action (see indicator 2.4.6), but the implementation of the strategic framework and its spin-off guidance is not yet systematic. In Moldova, we saw no evidence of attempts to operationalise UNHCR's Operational Strategy for Climate Resilience and Environmental Sustainability. We did see evidence of this in Uganda, and heard of positive developments in various country interviews.

One of the fields in which UNHCR's mandate is not entirely clear and possibly shifting is related to 'climate refugees', who are not part of UNHCR's original mandate but who do need protection and sometimes overlap

with UNHCR's formal persons of concern. In recent years UNHCR published several papers on the issue. UNHCR's latest thinking is captured in its upcoming Strategic Plan for Climate Action 2024-2030, which outlines the vision that, by 2030, increasing numbers of forcibly displaced and stateless people fleeing from climate-fuelled crises and/or living in climate-vulnerable countries are protected where needed, resilient to the impacts of climate change, and living self-sufficient lives. This strategic plan will have four objectives, focusing on international protection; access to protection-sensitive, environmentally sustainable services; economic and physical resilience; and minimizing UNHCR's impact on the environment.

2.4.2: Commitments on environment and climate change are delivered by empowering and investing in local action.

Overall, UNHCR's work on environment and climate change is more driven from the top of the organisation than it is inspired by action from country operations. For example, UNHCR recognises that climate change may cause tensions between host communities and forcibly displaced people, and its Sustainable Energy Strategy outlines ways to ensure that displaced and host communities both benefit from UNHCR's energy investments, and suggests ways to support a country's national and local energy plans. However, neither concept is common practice yet. More generally, we saw some but limited evidence on UNHCR dealing with environment and climate change by empowering and investing in locally-owned action (such as through the Environment and Climate Action Innovation Fund, which supports locally led climate innovation), and we saw a few but not many examples of UNHCR working with local (and in Colombia indigenous) organisations in this field.

0-6, 78, 80, 98, 99, 132, 148, 150, 189, 190, 364, 382, 383, 453, 495, 496, 497, 498.

UNHCR does ensure a prominent voice from forcibly displaced people in the global discourse on climate change. Their voice was heard at the COP27 and COP 28, at a recent ECOSOC event on localisation and climate action, and in the December 2023 Global Refugee Forum.

2.4.3: Appropriate and informed investments are made in climate and disaster risk management.

UNHCR's policy on emergency preparedness and response sets out UNHCR's aim to mainstream environmental sustainability into all its emergency preparedness and response work. Even more widely, UNHCR's Strategic Framework for Climate Action refers to climate and disaster risk management in three of its objectives: (1) enhancing resilience, (2) mitigating environmental degradation and (3) strengthening preparedness and anticipatory action in disaster situations. Following the spirit of these commitments, UNHCR's work on risk analysis, early warning and preparedness incorporates climate related risks and other hazards that may lead to an increase in humanitarian needs and displacement. Climate is the most recent addition to the UNHCR's internal Strategic Risk Register; and it is one of the 13 organisation-wide risks that all country operations have to consider when conducting their own risk reviews (without formal obligation to cover the issue in their own risk registers). Climate risks identified in the country-level risk registers are mapped at regional and global level. Climate and natural hazard related risks have also been added to UNHCR's revised contingency plan templates. All this has led to more UNHCR operations identifying climate related hazards.

To design and operationalise its strategic approach and policies, UNHCR made human resource investments. It incorporated climate change considerations in its emergency training, and in early 2020 UNHCR created the Office of the Special Advisor on Climate Action, as a dedicated entity on climate action. Other investments in climate risk management included attention to the use of data, forecasting, disaster risk management, exit strategies, contingency planning, and responding to cross-border disaster and climate related displacement. In our review period, UNHCR has also invested in research and advocacy in the field of displacement and climate, in partnerships with the Kaldor Centre and the NRC. UNHCR has further facilitated an inter-agency predictive analytics project in the Sahel to enhance coordination on data and strengthen preparedness for the growing and interconnected risks, partnering with approximately 20 institutions. UNHCR plays a lead role on the preparatory work for climate action pledges at the December 2023 Global Refugee Forum.

> *Only 51% of the survey respondents agreed with the statement that:*
>
> *"UNHCR makes appropriate investments in climate change and disaster risk reduction."*

2.4.4: Recovery from crises and shocks includes efforts to green and promote a more resilient future.

We saw some evidence of UNHCR responding to shocks, such as monsoons and drought, in a manner that would help people of concern and their host communities be more resilient to such shocks in the future. UNHCR started new partnerships with the UNOSAT and GTH Initiative to help develop climate resilient people, communities and settlements through the mapping and analysis of climate & environmental risks such as flooding. We also saw practical examples of UNHCR-financed work in this field, such as its investment in the reduction of monsoon hazard risks in refugee settlements in Cox's Bazar, Bangladesh, and the provision of advisory support to the Colombian Government's Department of Disaster Risk Reduction. In

other cases, such as in the case of UNHCR's response to recurrent flooding in Sudan, action appeared responsive rather than focused on resilience.

2.4.5: Environmental protection mechanisms and climate adaptation are part of programming systematically.

UNHCR's Strategic Framework for Climate Action requires climate adaptation and environmental protection in displacement settings as part of UNHCR's programming wherever this is appropriate, and we came across examples of UNHCR investing in adaptation measures such as the use of solar energy, repairing and recycling. UNHCR also invested in the monsoon-proofing of refugee settlements in Cox's Bazar. However, its performance is inconsistent, and the Sudan strategic evaluation found that UNHCR had failed to provide adequate protection in emergencies brought on by "*severe flooding that affected the protracted refugee caseload in White Nile State, where the response has been underfunded and somewhat neglected, despite its annual occurrence*". More in general, UNHCR is in the early stages of its climate adaptation programming, and currently focused more on assessments and mapping than on actual programming interventions. To date, the most significant example of such exercises has been the mapping of the energy programmes of major development actors and IFIs in 25 refugee hosting countries, as a first step towards the identification of pathways to and advocating for greater inclusion of refugees' energy needs into energy supply programmes.

2.4.6: The organisation is promoting efforts to green its own operations.

Greening UNHCR's work is one of the three pillars that shape UNHCR's climate engagement. Its Operational Strategy for Climate Resilience and Environmental Sustainability 2022-2025 aims to achieve, in addition to a number of other climate objectives, an "overall cumulative reduction of 172,000 tonnes of CO_2 through improved operational responses by the end of 2025".

We came across a range of examples of UNHCR greening its operations. The proportion of shelter and housing units that UNHCR defines as 'sustainable and environmentally friendly' is increasing (now 35% of the total and with the aim of increasing this to 60% by the end of 2025). Some of these units use local materials, and UNHCR piloted bio construction techniques and mud brick which if successful will reduce CO_2 emissions by around 50%. Other efforts focus on the reduction of plastic for core relief items such as blankets. UNHCR has also invested in climate smart WASH Services and has solarized a few hundred of its water pumps. Where this is "in line with cultural preferences, existing resources, environmental considerations and availability", UNHCR is moving towards the provision of clean fuels, and it is replacing diesel generators and reducing UNHCR's transport emissions. There are a number of other initiatives, and UNHCR set some ambitious targets to do more. The Environment and Resilience Fund mentioned under indicator 2.4.2 includes pilots that aim to reduce UNHCR's environmental impact.

 To support its greening efforts, UNHCR developed a training programme and set up a community of practice. The climate action community of practice is linked to a channel with some 150 members across operations. In addition, there are regular broadcast messages to all 20,000 staff, which share information on environmental practices and lessons from around operations. There is also an internal SharePoint site on climate, and there have been meetings at Regional Bureaux level to exchange lessons.

While there are many examples of good and sometimes innovative action, country-level practice does not yet fully align with UNHCR's strategy and policy statements in all operational contexts, and performance is distinctly better in some of the pilot countries than in other contexts. Some staff felt at ease telling us environmental issues are not a priority in the contexts in which they work, and that greening UNHCR's operations is more a matter of global rather than local decisions. However, this may merely be a matter of time as the direction of travel is positive and UNHCR's core guidance documents and commitments mean that its staff now have a framework within which they are able and incentivised to shape appropriate climate-related actions.

MI 2.4 Evidence confidence	High confidence

OPERATIONAL MANAGEMENT

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

KPI 3: The operating model and human and financial resources support relevance and agility.	KPI score
Satisfactory	2.86

At the time of the previous MOPAN assessment, UNHCR had begun its comprehensive change management process to improve the coherence of its operating model, which had become overly bureaucratic, centralised and lacking in agility. The current MOPAN assessment confirms that UNHCR's decentralisation and regionalisation process supports the organisation's strategic direction and global commitments and helps it adapt and respond to changes in its operating environment. Regional bureaux provide support and oversight to field operations, but there is still a need to clarify and socialise their roles, responsibilities and lines of authority and communication. The decentralisation process has allowed real devolution of decision-making authority to country level. UNHCR's decentralisation and business transformation reforms have led to a series of changes that will support more effective and rapid resource mobilisation. UNHCR could however do better with drawing funding from pooled humanitarian funding mechanisms. UNHCR has done well with soliciting funding from the private sector but its appeals to government donors for providing a larger portion of their funding as flexible funding has not managed to reverse the trend of increasingly strict earmarking of funds.

UNHCR has invested in the development and support of its staff and is close to achieving its gender parity goal. It has strengthened its welfare and psychosocial support services and is promoting, with support from the senior leadership, a 'speak up culture' across the organisation. It is not clear, however, whether UNHCR globally is doing enough to ensure capacity needs are identified and addressed through staff upskilling and recruitment. UNHCR has gone through an enormous change management process, with the launch of a range of new digital systems, some already rolled out and others underway. The change is necessary, but causing strain on staff during the transition period.

UNHCR procurement is generally fit for purpose for crisis contexts, and the organisation delivers in a timely manner across a range of emergency contexts. Within the significant constraints of funding restrictions from earmarking, evidence from evaluations suggest that UNHCR often does a reasonable job of prioritising according to needs and vulnerable groups within country operations. UNHCR has improved supply chain management (SCM), but gaps and problems continue to exist. The organisation adopted the three lines of defence model in 2017, and we saw many examples of how the model is used and well-understood across the organisation, not only from units and teams specifically in charge of internal control and integrity functions, but also from country offices and HQ divisions.

UNHCR are quick responders to crises and can be quick to scale up when needed, although this can vary from crisis to crisis, as L3 emergency evaluations confirm. UNHCR's 2023 Policy on Emergency Preparedness and Response 2023 provides an overarching framework for emergency preparedness and response, covering when to trigger emergency declarations and at what level; processes triggered at each level; processes for scale down after the emergency phase; and principles for coordination internally and with other actors. UNHCR's emergency response functions are strong.

MI 3.1: Organisational structures and staffing ensure that human and financial resources are constantly aligned and adjusted to key functions.	Score
Overall MI rating	Satisfactory
Overall MI score	2.75
Element 1: The organisational structure, including decentralization, helps enable appropriate planning and resourcing decisions, in line with overall organisation strategic directions and policies, and global commitments.	3
Element 2: Regional structures/offices enable collaboration across borders and appropriate engagement with regional issues and bodies, and provide appropriate oversight of field operations.	2
Element 3: Decision making authority is delegated sufficiently to empower staff, with safeguards to ensure that global organisational policy, guidance and international commitments are respected.	3
Element 4: Field level operations and contextual issues are fed back into organisation policy, standard setting and systems, and into global policy work.	3
MI 3.1 Analysis	Evidence documents
3.1.1: The organisational structure, including decentralization, helps enable appropriate planning and resourcing decisions, in line with overall organisation strategic directions and policies, and global commitments.	0-3, 48, 83, 98, 99, 100, 104, 105, 125, 242, 382, 386, 422, 423, 426, 427, 430, 484

UNHCR's decentralisation and regionalisation process is in line with and supports the organisation's strategic direction and global commitments and helps UNHCR adapt and respond to changes in its operating environment, but it is too early to say how well the regional level fits into the new organisational structure.

At the time of the previous MOPAN assessment, UNHCR had begun its comprehensive change management process to improve the coherence of its operating model, which had become overly bureaucratic, centralised and lacking in agility. The current assessment finds the change management and decentralisation process to be appropriate for managing new roles – such as leading the Global Compact for Refugees – and challenges in the global environment. At the time of the last assessment, UNHCR's operations were highly decentralised, with 87% of staff in 2018 based in the field. As of 30 September 2022, decentralisation was even more pronounced, with 91% of employed staff based in the field. The decentralisation of HR also allowed to increase its presence in the field. A majority of HR (63%) are located in country offices, 17% in sub-offices, regional bureaus and multi-country offices each has 8%. This has allowed to better adapt to the environmental and political realities of the region and better serve its workforce.

Since the last MOPAN, UNHCR has rolled out its decentralisation and regionalisation, which came into effect in January 2020, and a comprehensive business transformation programme, which is still underway but with key elements such as the COMPASS global results and planning framework in place. The organisational restructuring has led to a decentralisation of decision-making authority and COMPASS provides an appropriate mix of global core objectives and indicators and flexibility for country operations to adopt global principles and goals to their own context-specific strategic plans, objectives and indicators.

Regional bureaux have been moved from headquarters to regional hubs. The seven bureaux have functions including operational support, programme planning, resource management, internal control and risk management. The proximity of regional bureaux to field operations is intended to support efficiency gains. Regionalisation proved useful during the COVID-19 pandemic and strengthened UNHCR's ability to "stay and deliver". For example, high-level procurement requests are decided by the Regional Bureaux without having to refer to HQ. In 2020, two-thirds of all procurement requested by country operations were approved by regional bureaus. In interviews with country offices, we heard of contextual support from regional bureaus to country operations when applying global policies in-country, and also policy and diplomatic support in linking country operations into regional policy processes such as the IGAD work on refugee and migration management in East and Horn of Africa.

Despite noticeable 'change fatigue' expressed by staff and acknowledged by management, many recognise and appreciate that the decentralisation (in particular) and regionalisation (to lesser extent, see 3.1.2) processes have had a positive impact on organisational effectiveness. There has as yet been no systematic or comprehensive assessment of the impact of the decentralization and regionalization reform on the organization, but the Evaluation Office has commissioned a global independent evaluation which is due to end Q2 2024. The MOPAN team was not able to see any early results from this evaluation. An internal advisory note was produced by OIOS on decentralisation and regionalisation in October 2021, but UNHCR did not share this with the MOPAN team with the explanation that internal notes to the High Commissioner are not part of the internal audit services provided by OIOS. However, a subsequent 2022 OIOS audit report found that most weaknesses of field operations concern a low level of compliance with UNHCR policies and procedures. It also noted that delineation of responsibilities of the regional bureaux and HQ is not always clear – particularly to country offices (as confirmed also by this MOPAN assessment). A 2021 thematic audit of supply chain management activities by OIOS highlighted a number of issues including the need to distinguish oversight provided by the bureaux vs HQ divisions, and to clarify roles and reporting lines of supply staff.

> *58% of the survey respondents agree with the statement that:*
>
> *"UNHCR office in country have sufficient authority to make critical decisions without needing regional or HQ approval."*

3.1.2: Regional structures/offices enable collaboration across borders and appropriate engagement with regional issues and bodies, and provide appropriate oversight of field operations.

Regional bureaux allow for appropriate engagement with regional issues and bodies but there is insufficient external visibility of their role and activities.

The previous MOPAN found that "UNHCR dedicates time and effort to working with regional bodies and national governments to engage them in the development of country and regional strategies". Engagement with regional issues has been further supported by the regionalisation of UNHCR's organisational structure and UNHCR bureaux cooperate with regional organisations and regional development banks. However, among the many collaborations and relationships UNHCR has with a wide range of regional bodies, the role played by the regional bureau vis-à-vis headquarters is not clear in public documents, which means visibility of regional roles

and responsibility is poor. For instance, the three African regional bureaux do not have their own webpages on the UNHCR website. In the case of UNHCR's work with IGAD on regional migration protocols, in which the UNHCR's Regional Bureau for the East and Horn of Africa has been strongly engaged, key government stakeholders in Uganda told us they were not aware that there was a regional bureau and thought this was work done by UNHCR country offices. Similarly, a 2022 independent Multi-Country Strategic Evaluation of UNHCR's Operations in Northern Europe (Nordic and Baltic Countries) reported that "the relationship between the Representation for the Nordic and Baltic Countries (RNB) and other UNHCR entities is generally strong but is hampered by the lack of clear understanding of division of responsibilities with UNHCR HQ and Regional Bureau of Europe (RBE) and of an appreciation of the capacities of the RNB to achieve these".

Some country offices suggested regional bureaux could play a stronger role in supporting fundraising efforts for operations within the region.

In Africa, some country operations have to deal with two or three different regional bureaux due to the nature of multiple and complex cross-border displacement dynamics and overlapping regional policy processes. The rationale for three rather than one regional bureau covering sub-Saharan Africa is not clear and may be adding to the sense of uncertainty still existing on the roles of the regional bureaux on the continent.

Regional bureaux provide support and oversight to field operations, but there is still need to clarify roles, responsibilities and lines of authority and communication. The assessment team understands that UNHCR will be releasing an updated Delegation of Authority in the coming year (2024).

The regionalisation process has allowed for the regional bureaux to play a stronger role in providing support and oversight to country operations. In risk management, as part of UNHCR's transformation programme, the role of regional bureaux in second line of defence oversight functions has been strengthened. Regional bureaux also play a role in the first line of defence through assisting country operations with additional skills (including thematic expertise) and resources to perform an activity and provide managerial oversight and quality assurance.

However, in interviews with country and HQ level staff, many raised questions and were uncertain about the role and authority of regional bureaux versus headquarters and were concerned that regional bureaux could become either a middleman – an added layer of bureaucracy – or a separate power base adding potential for blurring or complicating communication lines and decision-making processes. A 2022 OIOS audit report and 2021 OIOS thematic audit (see 3.1.3) both raised the issue that the delineation of responsibilities, oversight roles and reporting lines between regional bureaux and HQ were not sufficiently clear, especially from the point of view of country offices.

3.1.3: Decision making authority is delegated sufficiently to empower staff, with safeguards to ensure that global organisational policy, guidance and international commitments are respected.

The previous MOPAN assessment found "some degree of autonomy of decision-making at country level" but that "institutional bottlenecks exist." Since then, the decentralisation process has allowed real devolution of decision-making authority to country operational level while simultaneously strengthening the coherence, visibility and reporting requirements towards global or organisation-wide policy, guidance and commitments.

The Strategic Directions 2022-26 recognise that, for decentralisation to work, delegated authority to regional bureaux and country offices is necessary for planning, resourcing and overall impact. While new ways of working still need to consolidate, this delegation of authority is already visible and overall working well. It is supported by new digitised management tools such as Workday, which facilitates the delegation of authority while also making oversight and internal transparency easier. Decentralisation has allowed for greater budget management at country and regional level. In risk management, authority has been delegated to sub-offices, with the regional bureau managing risks and overall budget controls (2nd line of defence). The visit to the Uganda office exemplified a large country office that had taken on strong risk-management and control functions in a high-risk context for integrity issues. Within an overall context of contextualisation, stronger mandatory guidelines with standardised requirements and timelines would help build greater consistency across UNHCR's operations. Currently, implementing partners across countries face vastly different timelines and requirements for otherwise comparable interventions.

Following recommendations and observations by independent oversight providers for UNHCR to make clearer distinction between the first and second line of defence roles, UNHCR has finalised an internal paper which updates and clarifies the critical roles of country offices, regional bureaux and HQ divisions as entities within the 2019 Roles, Accountabilities and Authorities (RAA) framework. The paper clearly sets out the roles of country offices, regional bureaux and HQ divisions and entities across a broad range of areas.

In practice, interviews at country level suggest that not all roles and authority delegations are equally well understood, especially for the regional level. This issue will hopefully be addressed in the independent evaluation of decentralisation and regionalisation currently underway on behalf of the Evaluation Office.

3.1.4: Field level operations and contextual issues are fed back into organisation policy, standard setting and systems, and into global policy work.

The COMPASS system aims to strengthen UNHCR results reporting, including feeding operational data through to planning both at country and global level. UNHCR HQ is also involving country offices in the preparation for the December 2023 Global Refugee Forum, the main global refugee policy development process, with for instance the UNHCR Uganda office and the Ugandan government working together on developing contents and commitments around developmental approaches to refugee situations. Finally, UNHCR's evaluation function has been strengthened (see 8.1), with a plan to have regional evaluation experts in each regional bureau (not yet rolled out), which should help with feeding operational level lessons and learning into organisational policy, standards and advocacy.

UNHCR's Roles, Accountabilities and Authorities (RAA) framework document states that the role of country offices for policy development include that they "recommend to the Regional Bureau areas requiring policy adjustment, development, and/or additional guidance. Contribute to the development of policies to ensure operational relevant and participate in policy reviews and evaluations". The RAA framework sets out the role of regional bureaux to facilitate and to ensure that field level operational and contextual issues are fed back into organisational policy and global policy work. The framework also sets the task for regional bureau to showcase country case studies. An example of this taking place was the Turkey office being consulted for the upcoming policy and strategy on supply management (a global strategy), as part of a regional consultation. Another example is the establishment of a Field Reference Group with nominated representatives from each of the Regional Bureaux to channel field perspectives on the business transformation programme, as well as on new policies, from across UNHCR's global network to Headquarters.

MI 3.1 Evidence confidence	High confidence

MI 3.2: Resource mobilization and financing efforts ensure the organisation has the financing in place to deliver the strategic plan and work towards ending the greatest needs.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.80**
Element 1: Financing strategies are in place, including for field offices and strategic priorities, to support more effective and rapid resource mobilization.	3
Element 2: Appropriate capacity for donor/fundraising intelligence, engagement, visibility and communications is in place at all levels of the organisation.	3
Element 3: Approach to fundraising and partnerships with funders – including public, private, domestic and international sources – is sufficiently diversified to avoid dependency.	2
Element 4: Processes are in place to monitor disbursements and ensure early engagement with donors regarding no-cost extensions on earmarked funding.	3
Element 5: Appropriate engagement with innovative financing streams as a thought leader or user, depending on skills and comparative advantage, including efforts to adapt organisation systems and procedures to attract and absorb innovative finance.	3
MI 3.2 Analysis	**Evidence documents**

3.2.1: Financing strategies are in place, including for field offices and strategic priorities, to support more effective and rapid resource mobilisation.

The previous MOPAN assessment found that resource mobilisation was a challenge, with a large financing gap in 2016 and 2017 and resources under "unprecedented levels of strain given increasing need". At the time of the last assessment, the Resource Allocation Framework was under revision and a multi-disciplinary working group was created to review and streamline policies and procedures for the planning, allocation and management of UNHCR's resources.

While the funding strain and financial gap remain, UNHCR's review and reform efforts have led to a series of changes. UNHCR's Administrative Instruction on Resource Allocation Framework was approved in October 2022 and sets out the accountabilities related to the management of approved resources. This includes a

Resource Planning and Management Board, a central body providing strategic financial management advice and support to the High Commissioner, and the Annual Review and Budget Analysis Service (ARBAS) of the Division of Strategic Planning and Results, which provides analyses on UNHCR's budget, expenditure and programmatic results. Resource requirements are set out in contingency plans, Refugee Response Plans and/or Humanitarian Response Plans. These are also used as fundraising tools for agencies involved in inter-agency responses.

The High Commissioner has the authority to request reallocation, increase or decrease of budgets. Regional Directors and their deputies, Representatives, Chiefs of Mission, Heads of Sub-Office, National and Liaison Office, Division directors and Heads of Entities are responsible for ensuring that operating-level allocations are within and aligned to the OP budget for each pillar and budget category. In exercising their delegated authority, they are also responsible for ensuring that budgets respect donor earmarking, including at project level.

The Roles, Accountabilities and Authorities Framework requires that country offices allocate and prioritise available financial, material and human resources efficiently, taking into account the Global Strategic Directions, focus area priorities, Global Compact for Refugees goals, and the country's specific protection needs and risks.

To support more effective and rapid resource mobilisation, country offices are encouraged to regularly share analysis of the impact of resources, particularly funding gaps and the possible impact on the protection and well-being of forcibly displaced and stateless people with their respective Regional Bureaux. Likewise, Regional Bureaux are requested to share with the Assistant High Commissioner for Operations and HQ divisions and entities a regional analysis on the impact of resources, particularly on funding gaps.

While the internal structures and strategies are in place for resource mobilisation and prioritisation within the organisation, UNHCR continues to face a large funding gap (USD8 billion for 2023, as of 30 April 2023) and highly strained resources, as illustrated in depth to the MOPAN team by a wide range of UNHCR and external stakeholders during the visit to UNHCR's Uganda country office. UNHCR draws relatively little from pooled funds compared to many other UN organisations. While it has been able to draw more from emergency funds like CERF and CBPF (see 3.2.5 below), it is a relatively modest recipient of funding through the Multi-Party Trust Fund Office (MPTF). This may be a missed opportunity for funding. Although UNHCR expressed that a large number of pooled funds are related to development, thus offering fewer opportunities for UNHCR to raise funds, many of the trust funds are nevertheless in the areas of crises, peace and humanitarian action. Furthermore, much of UNHCR's work is in protracted displacement situations, where development and humanitarian assistance overlaps.

UNHCR is attempting to move towards multi-year funding for country operations, with the hope that this will safeguard operations against funding uncertainties and smooth out fluctuations of funding seen in the past few years. UNHCR's attempts have not been successful yet, and multi-year funding has not increased since 2020.

3.2.2: Appropriate capacity for donor/fundraising intelligence, engagement, visibility and communications is in place at all levels of the organisation.

UNHCR continues to pursue its private sector fundraising strategy (2026) and has done so with considerable success. Private sector contributions grew from US$400 million in 2017 to US$625 million in 2021, then increased further to USD 1,2 billion in 2022 due to the Ukraine crisis. At HQ, the Private Sector Partnership Service in the Division for External Relations (DER) includes a Supporter Engagement Section, a Private Partnerships & Philanthropy Section, and a Strategy and Market Development Section. A Shared Value Partnerships Unit (SPU) was established in 2019 to "directly work on shared value creation through UNHCR's partnerships with global private sector actors".

As part of UNHCR's resource mobilisation strategy for 2022, it increased efforts for thematic fundraising against four priority areas (climate action, education, gender equality and gender-based violence) covering activities at global, regional and situation level. This was successful in almost doubling flexible thematic contributions, from USD37 million in in 2021 to around $73 million in 2022, mainly thanks to increased private donor contributions.

0, 1, 3, 12, 73, 108, 137, 164, 194, 214, 215, 242, 385, 416, 418, 419, 421, 428, 430, 431

A separate HQ service – Donor Relations & Resource Mobilization Service – works on traditional donor relations to amplify funding. The seven regional bureaux also have External Engagement Pillars. Country Offices are responsible for developing and implementing an effective fundraising strategy, including keeping donors abreast of operational developments, at country level, while regional bureaux have responsibility to engage regional representatives of donors and advocate for financial support for the Global Compact for Refugees at country and regional level in their region. Regional efforts could be strengthened, in support of country office fundraising.

3.2.3: Approach to fundraising and partnerships with funders – including public, private, domestic and international sources – is sufficiently diversified to avoid dependency. UNHCR continues its attempts to increase flexible funding, but strict earmarking from traditional donors has nevertheless increased. Its top ten donors have remained more or less unchanged since the 1990s, with a heavy reliance on funding from the United States. UNHCR's Global Appeal 2023 reports that dependency on government donors has somewhat reduced, with the top donors providing 70% of voluntary contributions in 2022, compared to 76% in 2012.

UNHCR has had some considerable success in increasing private funding, with a tenfold increased from 2% in 2006 to 20% (of overall funding) in 2022. Total contributions and the number of donors from the private sector from 2013 to 2022 has steadily increased – from 0.8 million donors in 2013 to 3.7 million in 2022, and from USD 191 million in 2013, to USD 1 billion in 2022. A much larger percentage of private donor funding is unrestricted than funding from government donors. UNHCR received funding from a large number of new donors for the Ukraine refugee response. Further success in raising private sector funding may rest partly on its ability to grow this new funding base into longer-term unrestricted support for UNHCR's mandated protection and assistance activities across the world.

UNHCR is aware of the risks to its core mandate of protection and assistance to people of concern if core donor relations in a competitive and tight funding environment were to deteriorate, and is particularly concerned about the uneven funding for refugee situations around the world, which correlates poorly to needs. UNHCR has not been successful in convincing traditional donors to provide less earmarked funding, which jeopardises its ability to ensure that available resources are proportional to what is needed (see MI 1.1 and, particularly, 1.3). Donors interviewed at global and country level, although generally positive about UNHCR's work, were more or less unison in requesting more transparent, proactive and regular donor engagement by UNHCR on plans and results reporting, noting for instance that they are often presented with decisions already made rather than consulted in advance.

In 2022, UNHCR fundraising included a well-considered, powerful and concerted effort from the High Commissioner and across the organisation to juxtapose the strong funding for the Ukraine response with the widening shortfall for other refugee situations to explicitly raise the issue of equitable and needs-based humanitarian responses, and to put the spotlight on underfunded operations. UNHCR plans to use the December 2023 Global Refugee Forum as an opportunity to further increase its engagement with all Governments, including donors, particularly for activities in pursuit of durable solutions under the Humanitarian, Development Peace (HDP) Nexus. While improving global results reporting continues to be a challenge, and is not an easy task considering the very different contexts within which UNHCR operates, UNHCR is strongly aware of the need to further improve this aspect of COMPASS in order to provide better quality results reporting to donors.

3.2.4: Processes are in place to monitor disbursements and ensure early engagement with donors regarding no-cost extensions on earmarked funding.

UNHCR has processes in place to monitor disbursements, which are strengthened as part of the business transformation process by moving to new fully digital processes (not fully implemented yet). For example, In April 2020, UNHCR launched an online tool using Power BI which allow for live up-to-date interactive visualisations of Country Financial Reports. Power BI facilitates control and monitoring of key financial data. The transition to fully digitalised processes is hoped to reduce the risk of human error and to make monitoring and keeping (digital) paper trails easier. There are monthly account closure procedures for financial records, using the MSRP system to check transactions are properly recorded and pending transactions followed-up. This serves as a system to identify, monitor and manage financial risks. No-cost extensions are common and generally unproblematic.

3.2.5: Appropriate engagement with innovative financing streams as a thought leader or user, depending on skills and comparative advantage, including efforts to adapt organisation systems and procedures to attract and absorb innovative finance.

UNHCR has, as detailed in 3.2.2, been innovative in building private-sector funding partnerships and plans to build further on this, including by building relationships with new funders who have donated to UNHCR for the first time for the Ukraine crises. In 2023, UNHCR intends to develop more partnerships with corporations, philanthropists and foundations, to cultivate new long-term, impact-driven partnerships, not only for fundraising but other kinds of support (likely including in-kind support).

UNHCR is aware that funding through multi-partner trust funds is on an upwards trajectory and that this is an opportunity UNHCR needs to tap into, as it is not currently seeing the benefits of this growth. UNHCR has recruited a new staff member on a temporary basis tasked with mapping trust funds across geographies and thematic areas, highlighting entry points for UNHCR to better tap into the funding available. UNHCR is also

engaging with OCHA HQ in an effort to better tap into CERF and CBPFs – humanitarian funds available for emergency responses. UNHCR informed the assessment team that it is the third largest recipient of CERF funding and fourth largest of CBPF funding in 2022, up from fifth and sixth respectively in 2021. While this amounted to a total of USD 111 million in 2022, there are opportunities for enhanced funding in this area. Furthermore, UNHCR is a relatively modest recipient of pooled funds from the Multi-Party Trust Fund Office (MPTFO), compared to many other UN agencies. Finally, UNHCR's partnership with the World Bank has enabled USD3.6 billion in financial support, covering 60 projects in 16 low-income refugee-hosting countries since 2017, for the integration of refugees into national development efforts. This is a significant partnership that would benefit from further development to strengthen the Nexus way of working, but it does not directly affect UNHCR's own funding situation, as the World Bank finance is channelled mainly through governments.

MI 3.2 Evidence confidence	**High confidence**

MI 3.3: The organisation has systems and processes in place to ensure that it has the right staff, with the right skills, in the right place, at the right time.	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.86**
Element 1: Investments are made in strong and fully capacitated leadership, especially at country level and in major crisis contexts.	3
Element 2: Solutions and incentives are in place to reduce staff turnover, especially in hardship duty stations, and key staff are officials, rather than consultants. There is evidence of appropriate succession planning. Recruitment is conducted in a timely manner, gaps between staff are limited.	3
Element 3: Effective workforce planning processes are in place to ensure capacity needs are identified, and resources are allocated in line with organisation and contextual priorities.	2
Element 4: Appropriate staff rotation policies are in place to cross-fertilize headquarters to field knowledge and experience, as well as refreshing the staffing pool with external expertise and talent, including young professionals.	3
Element 5: Sufficient attention is paid to build the capacity of local staff, enable a career path, and avoid the distortion of local labour markets, and to avoid the recruitment of key staff from local organisations.	3
Element 6: A system is in place, and used, to require all staff, regardless of seniority, to undergo performance assessment. Effective procedures are in place, and used, to deal with issues of underperformance and cases of sexual exploitation and abuse, and sexual harassment.	3
Element 7: Duty of care, particularly around safety and security of staff, is prioritized, especially in high-risk environments.	3
MI 3.3 Analysis	**Evidence documents**

3.3.1: Investments are made in strong and fully capacitated leadership, especially at country level and in major crisis contexts.

UNHCR's restructuring has devolved greater decision-making power to country and regional representatives. Considering the unique mandate of UNHCR, a combination of senior managers with long UNHCR experience and investment in expertise from outside is appropriate. However, UNHCR is characterised by its long-serving senior management. Many in UNHCR's leadership structure have been in the organisation for more than 20 years, while relatively few have been recruited externally. Externally recruited senior colleagues at P5 and D1 levels receive individualised coaching, mentoring and learning opportunities through the Orientation/Induction Programme for Senior Leaders. It is not clear if coaching is similarly available for internally promoted leadership roles. To diversify senior positions, female recruits can be placed on a flagship UN leadership programme, to build and enhance skillset – for future recruitment From MOPAN's HQ level interviews, there was a good gender balance in leadership roles. Statistical analysis of UNHCR's senior posts (D1 to USG/ASG) shows progress towards the Secretary General's Gender Parity aim (53%-47%) - with gender parity achieved at highest level of the MO and near target for D1 (54% Male – 46% Female) and D2 levels (57% males-43% Female).

As of October 2023, 658 of UNHCR's staff were P5 grade and above, which constitutes 3% of the total workforce. 42% of UNHCR's senior staff are from Europe, followed by 18% from the Americas - of which the USA has the highest representation at 9% followed by Italy with 6% of the total senior staff.

3.3.2: Solutions and incentives are in place to reduce staff turnover, especially in hardship duty stations, and key staff are officials, rather than consultants. There is evidence of appropriate succession planning. Recruitment is conducted in a timely manner, gaps between staff are limited.

UNHCR is a global organisation with a workforce of more than 20,000 people, including more than 15,000 staff members and nearly 5,000 affiliate personnel working in 144 countries (as of October 2023). UNHCR's international staff have 167 different nationalities, with no single nationality representing more than 7% of all international staff. The largest nationality group is from Kenya (386 international staff members as of October 2023), followed by the US with 319. UNHCR is close to meeting its gender parity aim, with 45% of the workforce female and 54% men – although gender parity is better for international staff (48% women and 50% men) than the organisation as a whole. The use of consultants is not excessive, considering UNHCR's need to be flexible and agile in a fast-changing environment with many new emergencies and an uncertain funding situation. The Regional Bureau for Europe reported that it had managed to fill 183 out of 249 job openings in relation to the Ukraine crisis within three months.

UNHCR has invested in various learning and development platforms and in strengthening its coaching and mentoring culture, linking it to a strategic approach to talent management. The Department for Human Resources at HQ in collaboration with divisions/services are responsible for developing and maintaining different training and learning opportunities for staff, and for supporting Regional Bureaux with the delivery of trainings. Staff Associations confirmed that there were many training opportunities available.

UNHCR has also invested in its welfare and psychosocial services, as well as in developing an open 'speak up culture'. There is a dedicated Staff Health and Well-being Service composed of a Medical Section, the Psychological Well-being Section and the Occupational Security Unit – all of whom are responsible for the health and psychosocial support, and the living and working conditions, of staff in the field. A peer advisor network across duty stations and supported by UNHCR's welfare and ethics services at HQ is a good innovation and covers all staff. UNHCR joined the WFP-led Wellbeing platform available in four languages and accessible via internet and as a mobile app. UNHCR invested in the development of the digital solutions for resiliency building and self-guided therapy in order to increase the access for staff to psychological support. Staff Associations provide staff with informal pastoral support including leading organisation of social activities i.e. football games, welcome and farewell parties, organising staff retreats. Staff associations also often lead for collection of staff contributions following a bereavement. While engagement with staff at more junior level was limited for the MOPAN assessment, general feedback from field level was that support from welfare, Ombudsman and ethics services, as well as the peer advisor network, were appreciated by staff.

Other measures to support staff in hardship duty stations include: guidance provided on 'Coping with Stress' in the Emergency handbook; the Administrative Instruction on Payment in Lieu of Family Installation revised to make all "family" duty stations eligible where dependants have difficulty obtaining residency status. UNHCR DHR has reviewed its recruitment, assignment and flexible work policies to improve geographical diversity and gender parity, removing barriers for marginalised groups including LGBTI+ colleagues. UNHCR has a Women and Humanitarian Leadership Forum to engage staff in dialogue on system strengthening and inclusive work environments. UNHCR told the assessment team that it is also the first UN agency to provide provisions for extension of assignment for reasons related to disabilities for both colleagues with disabilities and caregivers.

1, 2, 4, 7, 11, 48, 53, 60, 63, 77, 80, 85, 96, 99, 100, 104, 105, 106, 107, 115, 134, 135, 145, 149, 188, 194, 206, 211, 212, 213, 214, 215, 364. 382, 403, 418, 419, 420, 421, 423, 430, 483, 485,

3.3.3: Effective workforce planning processes are in place to ensure capacity needs are identified, and resources are allocated in line with organisation and contextual priorities.

UNHCR has just introduced Workday - a cloud-based digital HR tool including workforce data and dashboards, personnel administration, payroll and performance management – as part of its business transformation programme, with one of the explicit aims of the new system being to enhance strategic workforce planning, internal mobility and succession, talent management, and diversity and inclusion planning and monitoring, by improving data quality and analysis. While it is too early to assess its impact, Workday - if used to its potential - will provide a better basis for UNHCR's strategic workforce planning. The Workforce Planning Handbook was finalized and released in July 2023 for use by the HR community and planners. It is accompanied by a HR action plan toolkit with menus of talent interventions, sample plan and KPIs. The main objective of this Handbook is to operationalize the workforce planning approach that UNHCR adopted in 2021, complementing UNHCR's multi-year planning and programming strategy. UNHCR is also embedding the workforce planning approach in the PLAN, GET and SHOW phases of the programme cycle, but it was too early for the assessment team to see how well this is rolled out or assess its impact on effective workforce planning. HR staffing indicators for monitoring and measuring have been developed in fulfilment of the September 2022 United Nations Board of Auditors recommendations.

UNHCR is aware of the need for new skillsets among its staff as new challenges such as the HDP Nexus and climate change are coming to the fore. In Uganda, we were told of plans for a skills mapping exercise of country office staff (national and international), in order to identify skills and qualifications that were present but

underutilised (especially in economic development), who could be identified for further upskilling, and where new recruitment would be necessary to fill gaps. However, UNHCR globally is not yet doing enough to ensure capacity needs are identified and addressed through staff development and recruitment.

As part of decentralisation, HR processes including recruitment of staff at P4 level and below is moved to country and regional levels. Regional bureau directors can make appointments to international professional positions in country operations up to the P4 level. A positive outcome of this change has been that the reported recruitment time to fill posts of up to P4 level at country level reduced by 20% in 2020. To address short-term staffing needs, managers can submit a request for temporary re-assignment through the Emergency and Temporary Staffing Unit, from which a temporary re-assignment of six months or more can be approved.

3.3.4: Appropriate staff rotation policies are in place to cross-fertilize headquarters to field knowledge and experience, as well as refreshing the staffing pool with external expertise and talent, including young professionals.

In its management response to the previous MOPAN, UNHCR noted: "As part of Human Resources (HR) Transformation process, the development of an artificial intelligence system enabled faster pre-screening of the over 30,000 talent pool applications per year. Digitalisation of personnel data, including e-contracted, saved 950 days of work for HR staff and 222 days for personnel worldwide".

UNHCR has a staff rotation policy to ensure staff have both field and HQ experience, and rotation is a key feature of UNHCR's workforce planning. With nearly 50% of UNHCR duty stations in hardship locations, UNHCR's concept for Standard Assignment Length (SAL) is used to adjust the length of service to hardship stations. Duty stations classified as D and E (Stations classified as 'E' are the hardest operation duty stations) are managed by UNHCR's Staff Health and Wellbeing Service to assess staff consecutive assignment length. The Special Constraint Panel look into the exceptions to rotation due to personal reasons. Lastly, the Medical Service Board assess the constraints to rotation due to medical reasons of the staff member.

UNHCR also has an Administrative Instruction for Temporary Re-Assignment of International Professional Staff, which permits for temporary re-assignment form one duty station to another for at least six months.

The Advisory Committee on Administrative and Budgetary Questions notes the predominance of Junior Professional Officers (JPOs) from a limited number of countries and encourages UNHCR to seek greater representation within the JPO programme. The limited diversity within UNHCR's pool of JPOs compromises the diversity of UNHCR's more senior ranks, as many people who start as JPOs subsequently progress to more senior positions.

UNHCR has in recent years taken a more deliberate approach to promoting diversity, equity and inclusion (DEI) – including through the appointment of a Chief of Diversity, Equity and Inclusion section and the development of a DEI Strategic Framework to ensure the workforce becomes more representative of the populations UNHCR serves. The Action Plan to Achieve Gender Parity for internal staff and recruitment roles is on track to be met by 2023.

3.3.5: Sufficient attention is paid to build the capacity of local staff, enable a career path, and avoid the distortion of local labour markets, and to avoid the recruitment of key staff from local organisations.

UNHCR relies heavily on national staff, with about 11,000 national staff and around 4,000 international staff, but senior roles are dominated by international staff, with national staff rarely progressing beyond P4 posts. Delivering on UNHCR's mandate for refugees and asylum seekers, returnees, stateless people and internally displaced persons requires a workforce present where the people it serves are, particularly in hardship, high-risk and non-family duty stations.

New joiners must complete six mandatory training programmes, and feedback from staff was that the training offered has improved over the years. Both national and international staff receive annual staff appraisals, and it is the responsibility of managerial staff to whom a staff member reports directly to conduct that staff member's annual appraisal. Although national staff members at the G-7 and G-6 levels have direct supervisory responsibilities, in general, most managers in country offices are international staff. Since international staff with supervisory responsibilities rotate in and out relatively frequently, this can lead to potential issues of consistency in staff appraisals, rigour in the management of underperformance, and a lack of continuity and long-term mentoring. This may be ameliorated by the introduction of Evolve, the new digital staff performance system as part of Workday, which should help track performance over time. There is some nervousness among national staff over the introduction of Evolve, regarding the extent to which this global system would affect and support national staff. This can be compounded in situations of tight funding, where national staff feel more exposed to potential cuts if a country operation's funding were to be reduced.

The Uganda office provided a good example of potential routes for national staff to international posts. The office has its own emergency roster, for national and international staff, to provide surge capacity when new refugee influxes occur. National staff participating in emergency response in Uganda have been successful in joining UNHCR's global emergency response roster, which has been a path towards moving into international posts, even if this is still not a frequent occurrence.

UNHCR works with other UN agencies with policies and guidelines to avoid labour market distortions in developing countries when recruiting a high-quality national workforce. Such efforts are bound to have limited success in the context of the UNHCR's application of the Noblemaire and Flemming principles that aim to ensure salaries and provisions are competitive enough that high-quality candidates will consider UNHCR for their career.

3.3.6: A system is in place, and used, to require all staff, regardless of seniority, to undergo performance assessment. Effective procedures are in place, and used, to deal with issues of underperformance and cases of sexual exploitation and abuse, and sexual harassment.

The 2022 Policy on Performance Management and Development Framework is applied to all staff members including and up to D1 level, as well as staff members on temporary appointment contracts serving at least 2 months. Reviewing Officers (the manager of the manager) are accountable for ensuring fairness and consistency through staff appraisal/performance cycles and addressing disagreements arising from performance reviews. The policy encourages focus both on successful performance and underperformance, and for staff to use the performance review to set out their individual contributions to team objectives.

The staff performance system, Evolve, sits within the new cloud-based digital HR system Workday. Evolve governs the performance management of staff up to D-1 level. For D2 and above, the organisation applies a bi-annual performance evaluation cycle. Staff underperformance is logged (according to set HR criteria) in Evolve, and the staff appraisal in Evolve can be used for staff development (i.e. granting salary increments) and termination or non-renewal of appointments. While salary increments are common, we did not see data on the extent to which underperformance does indeed lead to termination or non-renewal of contracts. In 2022, UNHCR told us that there were a total of 14 rebuttal cases where a rating of 'partial' or 'did not achieve' was awarded in Evolve. Following the completion of the rebuttal, the decision to either not extend or terminate a fixed term appointment is decided by HR Administration.

Effective procedures are in place for dealing with issues of SEA and SH – please see 4.9 and 4.10 for an account of these. Workday is only recently introduced, with many initial challenges and glitches according to country offices. Smaller offices/field-offices in particular have experienced difficulties with using Workday.

3.3.7: Duty of care, particularly around safety and security of staff, is prioritised, especially in high-risk environments.

UNHCR is present in 126 countries and estimate that nearly a quarter of its workforce operate in contexts where overall threat levels are assessed as substantial or high. UNHCR updated its security management policy in 2020 and developed standard operating procedures (SOPs) for security management processes in 2021 which include reporting, critical incident management and security oversight. These are undergoing further review in line with regionalisation. In high-risk locations, UNHCR holds Security Steering Committee meetings to review the security and operational modalities and in very high-risk areas, missions submit Mission Security Clearance Requests (MSCRs) in advance. The Director of DESS is the designated Security Focal Point and oversees and provides strategic direction and guidance on security matters with the support of the Field Security Service. UNHCR has a Framework of psychosocial support to operations/staff in high-risk duty stations in four 'domains': resilient individuals, support to teams, preparedness for critical incidents, and support to managers. UNHCR informed the MOPAN team that each operation with high-risk duty stations is allocated a counsellor who supports the operation and implements activities in these four domains.

The Roles, Accountabilities and Authorities Framework specifies the role of country offices in providing duty of care and "establish measures for staff safety and access to adequate physical and mental health services, in close collaboration with the Medical Service in the Regional Bureau". UNHCR has a standard operating procedure (SOP) for supporting staff following critical incidents which has been in place since 2014. Duty of care and relevant health, safety and security arrangements for UNHCR personnel in emergency settings is also set out in the Policy on Emergency Preparedness and Response. Total expenditure related to staff safety and security from 2017 to 2019 was USD 310 million (2.4% of the total UNHCR expenditure across the 3-year period). A 2021 audit by OIOS of the health and wellbeing of UNHCR personnel during COVID-19 noted that some duty stations had poor health facilities, which UNHCR has committed to remedy, while a 2020 Security Management Audit found that managers did not always lead by example in adhering to policies and procedures. The 2021 Audit also brought up the need for developing a psychosocial support plan with

benchmarks and indicators to monitor changes in psychosocial health. Interviews with support services suggest, that while services have been strengthened, benchmarking and monitoring remains a challenge. The MOPAN assessment team understands that UNHCR has recently launched a Workplace Mental Health and Psychosocial Wellbeing Strategy.

In March 2016, the High-level Committee on Management (HLCM) established a cross-functional inter-agency Task Force chaired by UNHCR and co-chaired by UNICEF. Outcomes of the task force includes the development of the United Nations System Mental Health and Well-Being Strategy, a standardised tool and methodology to assess health risks provided to duty stations, and duty of care guidelines. The Task Force completed its work in October 2019.

UNHCR views security risk management holistically to ensure duty of care to its diverse personnel – including medical, safety and psychosocial support. In line with the UN-wide Gender Inclusion in Security Policy of 2016, in 2019 UNHCR created a post which focuses on gender-based threats and person-centred approaches to security. We found that the Duty of Care policy is understood by staff, who undertake regular operational practices like clearance for field missions. Training activities are at multiple levels, and take place both online and in field locations, At the Field level security personnel deliver training identified based on the risks, this includes SSAFE training, defensive driver and armoured vehicle driver training and security management exercises. There is specific women's security awareness training available, Delivered in field locations.

MI 3.3 Evidence confidence	**High confidence**

MI 3.4: The organisation's logistics, procurement, equipment and information systems and procedures enable the delivery of timely and efficient results.	Score
Overall MI rating	**Satisfactory**
Overall MI score	2.60
Element 1: Operational planning and logistics maintain stock control, manage transport and creates a healthy supply chain for goods, ensuring timely delivery of appropriate relief and other items.	2
Element 2: The procurement system is fit for purpose for crisis contexts, enabling timely delivery, value for money and including anti-fraud and anti-corruption measures. Local procurement is used where possible, where that would not lead to market distortions, and care is taken to ensure that international procurement does not adversely impact local markets.	2
Element 3: All staff, especially those in the field, have the appropriate tools, equipment and energy supply to deliver results, and these are regularly maintained.	3
Element 4: Internal information systems, including data, workflow and decision making, and dashboards, are in place to enable efficient operations, and appropriate data protection measures are in place.	3
Element 5: [UN] Common operations are used, where available, to drive greater cost-effectiveness.	3
MI 3.4 Analysis	**Evidence documents**

3.4.1: Operational planning and logistics maintain stock control, manage transport and creates a healthy supply chain for goods, ensuring timely delivery of appropriate relief and other items.

NB: *In the context of UNHCR, 'inventories' refer to items that are kept for distribution to forcibly displaced and stateless people and other affected populations such as blankets and tents.*

The Administrative Instruction on Procurement (2021) governs all aspects of supply and procurement planning and management. All operations must have a Consolidated Procurement Plan. There is a Supply Planning and Forecasting tool for inventory items, *Demantra.* Annex E of the COMPASS Get Results guidance, on 'Supply and Procurement Management', sets out detailed guidance on supply and procurement planning including the use of Demantra. The Financial Management Manual sets out responsibilities and roles for procurement and inventories. UNHCR has suitable stockpile inventory and cargo insurance policies in place.

UNHCR's standard operating procedure (SOP) for Warehouse and Inventory Management dates back to December 2013. While it is currently under revision (both policy and administrative instruction), an updated Administrative Instruction was released in June 2023 related to global stockpile management.

The Supply Management Service within DESS at HQ is responsible for maintaining global stockpiles, while country operations maintain inventories in the country warehouses. Though the majority of UNHCR's warehouses are managed by partners, UNHCR is accountable for the warehouse inventories and to oversee overall management, with the Head of Office the responsible person.

UNHCR has a complex supply structure: As of 2022, UNHCR had seven regional bureaux, seven global stockpiles (in Panama, Accra, Douala, Nairobi, Amman, Dubai and Copenhagen), and over 260 warehouses in 232 locations across 77 countries. Stockpile level targets have been increased to cover up to 1 million beneficiaries when new humanitarian emergencies occur. These stockpiles are helpful at the onset of a crisis, but additional resources are required to respond to protracted crises. Furthermore, in recent large-scale crises such as in Afghanistan, Sudan and Ukraine, whose magnitude was not anticipated in even the worst-case scenarios in UNHCR's anticipatory planning exercises, the stockpile levels were not sufficient. Risk of fraud or waste, or the diversion of aid, is a very live issue in many of the contexts in which UNHCR operates, as has been shown in a range of evaluations and audits done during this assessment period. Recent OIOS audits find that UNHCR has done a lot to improve supply chain management (SCM), but gaps and problems continue to exist and UNHCR needs to continue to further strengthen SCM governance, risk management, control processes (including clarifying the oversight role of regional bureaux) and monitor value for money.

3.4.2: The procurement system is fit for purpose for crisis contexts, enabling timely delivery, value for money and including anti-fraud and anti-corruption measures. Local procurement is used where possible, where that would not lead to market distortions, and care is taken to ensure that international procurement does not adversely impact local markets.

UNHCR procurement is generally fit for purpose for crisis contexts, and the organisation delivers in a timely manner across a range of emergency contexts. The procurement system allows for timely delivery as the UN Global Marketplace (common procurement portal of the UN system) means that suppliers' due diligence has often already been completed. As 3.4.1 shows, UNHCR has a range of policies on procurement, supply chain management (SCM) and inventories. The organisation's Handbook on Fraud and Corruption, Prevention, Detection and Reporting also covers procurement issues at length. It requires, for instance, that staff performing the role of a buyer should be frequently rotated to mitigate against the risk of collusion with supplies.

Some larger implementing partners find UNHCR's insistence on conducting the procurement itself – based on both control and value for money (as a global buyer) arguments – as burdensome and adding bureaucracy and cost for the implementing partner as well as uncertainty and sometimes delays to the delivery of supplies. A range of audits and evaluations have assessed UNHCR's procurement, noting improvements over time, but also a range of risks and continuing gaps. In the East and Horn of Africa, where several instances of irregularities and scandals related to procurement and warehouses have surfaced during the assessment period, a range of audits and evaluations have taken place. In 2021, OIOS noted the need for stronger systems to support and account for end-to-end processing of SCM activities, and stronger oversight by the regional bureau, which did "not have management information systems that captured and provided reliable and accurate SCM data to inform its strategic and operational decision making for country operations". To address this, DESS is coordinating the inclusion of SCM in UNHCR's new Cloud ERP system, for finances and supply chains, to be launched in September 2023.

3, 12, 99, 114, 130, 132, 134, 135, 137, 138, 142, 201, 382, 395, 405, 407, 413, 414, 415, 418, 432, 434, 435, 437, 438, 439, 441, 442

3.4.3: All staff, especially those in the field, have the appropriate tools, equipment and energy supply to deliver results, and these are regularly maintained.

UNHCR aims to be 100% cloud based by December 2023. Having decentralised in 2020, UNHCR's focus from 2021 onwards is to upgrade its systems and to simplify processes through the Business Transformation Programme. As part of moving to fully cloud-based technology, all UNHCR staff are assigned a laptop, making flexible and remote working easier. This allowed for business continuity during the COVID-19 pandemic. MS Teams is now used across the organisation following the pandemic, supporting business continuity and direct communication. This ability to work and communicate virtually has also contributed to ensuring a level of coherence across all levels of the organisation in the wake of the decentralisation process.

Power supply for offices, including contingency plans to ensure business continuity: where there is a national power grid in which electrical services are available and reliable, offices are encouraged to still have backup solutions, to ensure business continuity. For business continuity, country offices are required to have at least two redundant internet suppliers with independent routes to the internet.

In accordance with UNHCR's Global Strategy for Sustainable Energy 2020-2025, and its greening the blue ambitions, offices are provided guidance and encouragement to consider renewable energy. While it is innovative and active in promoting ways to use greener energy, and reduce offices' power consumption, UNHCR is nevertheless clear that the reliability of power supplies needs to come first, and in many settings' diesel generators as backup or only energy source are difficult to avoid.

3.4.4: Internal information systems, including data, workflow and decision making, are in place to enable efficient operations, and appropriate data protection measures are in place.

Strengthening information systems and telecommunications in the field to improve efficiencies is one of the eight high-level priorities of the UNHCR IT Strategy 2020-2022. UNHCR has adopted a 'buy not build' strategy, which means no longer needing to hire large in-house expertise to maintain systems. As part of its business transformation process, UNHCR is also moving to fully cloud-based technologies. When COVID-19 made remote working necessary, UNHCR was able to do this immediately, including remote registration, since it had introduced many cloud-based technologies during the years leading up to the pandemic. Some IT transformations have taken more time than they should, but UNHCR is moving in the right direction.

UNHCR has a multi-year, multi-million-dollar Cyber Security Transformation programme to manage IT security and data protection risks. It is in a better position to detect and prevent third parties accessing UNHCR data as a result, but is at the same time aware that risks continue to be high. In terms of data responsibility in general and PSEA/SH in particular, UNHCR has a series of databases for internal use with strict control of who has access. These are run on an external cloud provider, access is controlled, penetration tests are run and if access is achieved then this is flagged immediately. Penetration tests are run as standard protocol on programmes not run centrally, making sure that data cannot be accessed or changed.

3.4.5: [UN] Common operations are used, where available, to drive greater cost-effectiveness.

UNHCR uses UN Common operations or specific UN partnerships, where available, to drive greater cost-effectiveness. UNHCR utilises the UN Global Marketplace. UNHCR is also part of the United Nations Implementing Partner PSEA Capacity Assessment Tool, with UNICEF, UNFPA and WFP (in consultation with other IASC members and the UN SEA Working Group). In 2022 UNHCR and WFP set up an independent service, UN FLEET, to help sister UN organisations to lease vehicles needed for operations. UN FLEET operates an independent service. UNFPA and UNICEF have both signed a global service agreement for vehicle leasing via UN FLEET.

MI 3.4 Evidence confidence	Medium confidence

MI 3.5: Financial and administrative processes are fit for purpose.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Adaptive management techniques are deployed to respond to high risk fast evolving contexts.	3
Element 2: Appropriate criteria are in place to guide resource trade-off decisions, prioritising the greatest needs.	3
Element 3: Simplified financial and administrative procedures – but with adequate safeguards – are in place to enable timely and appropriate disbursement in crisis contexts.	3
Element 4: Appropriate internal control frameworks are in place, in line with the Three Lines of Defence model.	3
MI 3.5 Analysis	**Evidence documents**

3.5.1: Adaptive management techniques are deployed to respond to high risk fast evolving contexts.

UNHCR is quick to respond to new crises, whether large or small. The previous MOPAN assessment found that, although UNHCR had systems for adaptive management, there was room for improvement, including a need to streamline procedures, processes and tools. While the tight earmarking of UNHCR's funds locks in a lot of its activities, the business transformation process and decentralisation of decision making has addressed many of the issues raised in the previous MOPAN assessment and allows adaptive management at many levels. Interviews with UNHCR stakeholders expressed that decentralisation has allowed more agile decision making at country office level, which supports response to high-risk fast evolving settings. COMPASS is a much more flexible results reporting and planning framework, with annual strategic moments of reflection and partner consultation built in, which allows course correction when the context changes. UNHCR's risk approach, although improvements continue, is already much strengthened since the last MOPAN. Multiyear budgeting, although not yet a reality in most contexts, will support both long-term planning and flexibility.

While evaluation and results monitoring are strengthened, it remains a challenge to build in learning and adaptive management processes in the middle of humanitarian emergencies. UNHCR does not yet have a cloud-based digitised tool/platform that would better allow for the evaluation office and relevant second-line counterparts to follow up on recommendations from evaluations and track management action in response to these recommendations. The evaluation office it is currently using a spreadsheet. Such a tool, which was in

the process of being developed during the evidence gathering for this MOPAN assessment, would help streamline learning, including in fast-evolving crisis contexts.

3.5.2: Appropriate criteria are in place to guide resource trade-off decisions, prioritizing the greatest needs.

Unearmarked funding is at an all-time low and poorly correlated with the levels of need globally. This is the largest obstacle for UNHCR's ability to make resource trade-offs and prioritise the greatest needs. The Ukraine crises has led to record pledges for humanitarian action. At the same time, other emergencies (new and ongoing humanitarian emergencies) have seen a marked reduction in funding.

UNHCR's operational reserves were USD 427.5 million in 2022, with USD 485.7 million budgeted for 2023 (as of 31 January 2023, see EC/74/SC/CRP.8), according to revised financial rules of January 2022 set at 5% of the annual programme budget. The Transfers of Appropriations rule (the amount of operational reserves that the High Commissioner could transfer for use for any one single programme) has increased from USD10 million to USD 50 million (Rule 414.8, in A/AC.96/503/Rev.12). This increase has improved UNHCR's ability to reallocate funds according to needs. UNHCR has established conditions for piloting multi-year funding and programming targets, which will start in five pilot countries (Colombia, the Democratic Republic of the Congo, Kenya, Mexico and Turkey) in 2024. Uganda was mentioned as one of the pilot countries during the MOPAN assessment team's country visit but is no longer among the first five. If it had remained on the list of pilot countries, this could have helped ameliorate the severe funding crisis that is placing basic health and education services for refugees at risk in the country. The pilot aims to provide some budget stability to enable the country office to plan, build support for and facilitate the transfer of these services to government and development actors.

3, 12, 48, 101, 132, 166, 382, 414, 430, 486,

Within the considerable constraints of funding restrictions from earmarking, evaluation evidence suggests that UNHCR does a reasonable job of prioritising according to needs and vulnerable groups within country operations. UNHCR's Roles, Accountabilities and Authorities Framework states that is the role of country office teams to efficiently and effectively allocate and prioritise available financial, material and human resources, while taking into account global strategic directions and areas, the Global Compact for Refugees, country protection needs and risks. All country operations, regional bureaux and HQ divisions and entities are responsible for monitoring needs, together with available resources, enabling them to respond to unforeseen or urgent needs either by reprioritising existing resources or by undertaking additional fundraising. This is happening, but stakeholders noted that regional bureaux could be more engaged in supporting country offices' fundraising needs and campaigns. Country offices themselves could improve the frequency and quality of reporting and communication with donors at country level, to build an understanding of operational decisions and needs.

3.5.3: Simplified financial and administrative procedures – but with adequate safeguards – are in place to enable timely and appropriate disbursement in crisis contexts.

UNHCR has gone through an enormous change management process, culminating with the launch of the new Cloud ERP system in September 2023. The change is necessary and appropriate but placing strain on staff during the transition period.

UNHCR's MSRP integrated platform managed resources in one system, including inventory & asset management, budgeting, planning, programming and human resources. The Business Transformation Programme initiated in 2020 includes RBM, people management and human resources, data and digitalisation, supply chain, and partner and external engagement. Simplification of UNHCR's processes and systems for operations and partners is central to the work of the Business Transformation Programme. UNHCR's move toward cloud-based technology platforms has contributed – or will do so in the future once fully rolled out and mastered by all staff – to streamlining key business processes:

- COMPASS: UNHCR's results-based management system, can help to improve multi-year planning, budgeting, monitoring and reporting on results and is a clear improvement on earlier systems – although teething problems are apparent after a first full year of reporting using COMPASS indicators was completed in 2022.
- Workday: a cloud-based digital HR management tool, which offers a unified real-time central repository for all workforce data, which serves as the foundation for effective workforce planning. It equips UNHCR with essential insights and tools to enhance workforce optimization, talent development, as well as robust analytics and reporting capabilities. Workday has been difficult for country offices to adopt, causing a lot of extra work and frustration, but this seems now to be improving and the benefits of the platform are beginning to become visible. This is further demonstrated when

comparing the results of the two Workday engagement surveys where findings indicate that positive sentiment and attitudes have increased for HR practitioners who participated in the survey.

- Cloud ERP: a new enterprise resource planning system replacing MSRP, offering a new cloud-based solution for finance and supply chain management, with new systems and processes for budget, finance and supply chain management, cash and treasury management, and logistic and inventory management.

- PROMS (Project Reporting, Oversight and Monitoring Solution): this system provides UNHCR operations and partners with an end-to-end automated system to support delivery and improve and simplify the partnership framework. PROMS will simplify and strengthen oversight and accountability for the activities implemented by partners and those implemented by UNHCR themselves, by removing the need for sending papers back and forth for signatures and instead creating virtual audit trails accessible in one place, which can be more easily monitored and audited.

- Synergy: a comprehensive relationship management solution to support strengthening key external relationships by facilitating information sharing, retaining institutional knowledge, and providing visibility on related activities taking place at all levels of the organization.

- Link: the integrated connection to ensure that the different new systems and tools work together seamlessly providing timely and accurate information for decision-making.

With so many new business processes being rolled out in quick succession, a certain change fatigue has set in across the organisation, albeit combined with an appreciation that the new systems, once familiarised, will improve and simplify UNHCR's ways of working. As expected for large-scale organisational reforms, the sequencing of the introduction of various systems has not always been optimal, costs have been higher and time frames sometimes longer than expected, and rollouts have not all been smooth.

3.5.4: Appropriate internal control frameworks are in place, in line with the Three Lines model.

UNHCR has appropriate internal control procedures. The organisation adopted the three lines model in 2017, and we saw many examples of how the model is used and well-understood across the organisation, not only from units and teams specifically in charge of internal control and integrity functions, but also from country offices and HQ divisions.

- The first line of defence owns and manages risks. This function sits with country operations and some HQ divisions.
- The second line of defence oversees risks. This function id assumed by regional bureaux, HQ divisions and entities. The second line includes monitoring and management control functions such as risk management, compliance, budget monitoring and QA.
- UNHCR's third line of defence provides independent assurance and advises UNHCR's management on the adequacy and effectiveness of governance and risk management. The main integrity and independent control functions in the third line are performed by the Inspector-General's Office (IGO), OIOS internal audit and the Evaluation Office. Their work is complemented by external services, including UN Board of Auditors, Joint Inspection Unit and the Independent Audit and Oversight Committee.

Some units/entities contribute to more than one line of defence. While country offices have primarily a first line role, they also fulfil some second line roles such as project control, oversight and support of suboffices. Regional bureaux and some HQ entities also fulfil both first- and second-line roles, such as management of resources within the delegation frameworks and management of their own risk.

MI 3.5 Evidence confidence	High confidence

MI 3.6: The organisation can effectively scale up to deliver in new and escalating crises, including significant concurrent crises.	Score
Overall MI rating	Satisfactory
Overall MI score	3.14
Element 1: Appropriate criteria are in place, and followed, for determining when scale-up/surge is required.	3
Element 2: Fast track recruitment and back-up expert surge mechanisms are in place and functioning for new and escalating cries, including: senior leadership, appropriate sectoral experts, co-ordination experts (where	4

required), assessment professionals, communications staff etc. – and provision is made for back-filling the positions these experts are temporarily vacating.	
Element 3: Safeguards are in place to ensure that new staff are well qualified and have no black marks against them related to Sexual Exploitation and Abuse. Systems are in place to track abusers and prevent their hire.	3
Element 4: Dedicated funding windows are set aside for anticipatory action and major contingencies, including seed funding for new and escalating crises.	3
Element 5: Simplified procurement, logistics and other administrative measures are in place for scale up situations.	4
Element 6: Organisation effectively supports system wide approaches in scale up situations, including supporting leadership, co-ordination structures, common plans/appeals etc.	3
Element 7: Appropriate procedures, including triggers, are in place to transition out of surge/scale up processes towards regular operations.	2

MI 3.6 Analysis	**Evidence documents**
3.6.1: Appropriate criteria are in place, and followed, for determining when scale-up/surge is required. UNHCR are quick responders to crises and can be quick to scale up when needed, although this can vary from crisis to crisis, as L3 emergency evaluations confirm. UNHCR's 2023 Policy on Emergency Preparedness and Response provides an overarching framework for emergency preparedness and response and sets out the responsibility for operations to be proactive in advance preparations and respond to emergencies based on situational risk analysis and monitoring conducted. The response is proportionate to the Declaration of Emergency level: • L1 Emergencies: declared when operation(s) must take anticipatory or early action given anticipated or increasing risk of a humanitarian emergency, and/or to initiate an initial response if the operation's capacity is insufficient. • L2 Emergencies: declared for rapidly evolving humanitarian emergencies, when a country operation notes gaps in resources, staffing and expertise and additional support and resources from the relevant regional bureau(x) is required to be able to respond. • L3 Emergencies: declared for situations where the crisis exceeds existing response capacities. Declaration of an L3 emergency signals the need for an institution-wide response to deliver at scale. The declaration of an emergency is based on the operations analysis of the situation, and UNHCR's capacity to respond. L1 emergencies are declared by the Assistant High Commissioners for Operations and communicated to the Senior Management Committee and respective Representative(s); and L2 and L3 emergencies are declared by the High Commissioner following advice from the Assistant High Commissioner for Operations, declared through a UNHCR organisation wide broadcast massage to all personnel. With the declaration of an L3 refugee situation, the High Commissioner notifies the UN Emergency Relief Coordinator and the IASC Principals. Clear criteria are also in place for scale-down. Emergency declarations remain for six months after which they expire. In exceptional circumstances the Assistant High Commissioner for Operations may recommend a three-month extension to L2 or L3 emergencies to the High Commissioner. Decision to allow for the expiry of the declaration without an extension is an indication that the operational response is stabilised and there is sufficient capacity to response. However, the Policy on Emergency Preparedness and Response notes that a new emergency can be declared at a later stage should this be deemed appropriate and necessary.	
3.6.2 Fast track recruitment and back-up expert surge mechanisms are in place and functioning for new and escalating cries, including: senior leadership, appropriate sectoral experts, co-ordination experts (where required), assessment professionals, communications staff etc. – and provision is made for back-filling the positions these experts are temporarily vacating. UNHCR has robust internal surge mechanisms including a permanent HQ-based surge team, an Emergency Response Team, a Senior Corporate Emergency Roster and three functional rosters. To enhance emergency deployment mechanisms, a number of functional rosters were streamlined into the Emergency Response Team in 2022, and three functional complementing rosters remain (Information Management, Inter-Agency Coordination, and Registration). The mobilisation period for most rosters is 72 hours, and provisions are made for backfilling the positions the experts are temporarily vacating. UNHCR's emergency standby partners provide essential support to deployments by providing protection specialists and experts in cluster/sector coordination, information management, tech experts for site planning, WASH, education, environment etc. The Evaluation of UNHCR's Response to the L3 Emergency in Ethiopia	1, 10, 35, 80, 99, 115, 129, 194, 201, 213, 325, 341

2021-2022 reports that UNHCR's surge emergency deployments, particularly Emergency Response Teams (accounting for 47% of all the surge deployments for this emergency) and international fast track better than for national fast track recruitments. Similar findings were reported in the Evaluation of UNHCR's Response to the L3 Emergency in Afghanistan 2021-2022, which reports that deployment of Fast Track national staff took substantially longer (5 months) than the average time taken for Fast Track international staff (three months).

The rosters have been strengthened and expanded with an increasing number of UNHCR staff (international and national). Staff at G-6 to P-4 level can apply to the Emergency Response team, while Senior Corporate Emergency Roster is for staff from P-5 above (with some exceptions for senior P-4 staff). Staff applying to a roster commit to making themselves available for three months (with the exception of the Senior Corporate Emergency Roster for which deployment is 2 months plus the possibility of a 1-month extension), to serve in an emergency.

To respond to the Afghanistan crises (October-December 2021/January 2022) and the Ukrainian crises (March-April, and December 2022) UNHCR put in place a number of internal processes to speed up the selection of candidates for international fast-track recruitment, including by involving the regional bureau and streamlined procedures.

The declaration of an L3 emergency triggers the establishment of a Humanitarian Country Team, and designation and deployment of a Humanitarian Coordinator within 72 hours of the onset of the crisis, who will remain in post for the duration of the L3 declaration. Within the first 72 hours a statement of key strategic priorities is sent by the RC/HC, which is to be used by HQ level for advocacy and wider communications.

3.6.3: Safeguards are in place to ensure that new staff are well qualified and have no black marks against them related to Sexual Exploitation and Abuse. Systems are in place to track abusers and prevent their hire.

Humanitarian emergencies are high-risk situations for PSEA. UNHCR has good processes in place, details of which are described in MI 4.9. UNHCR was the first among UN agencies to have a victim-centred approach (VCA) policy. It has a well-resourced HQ team, regional focal points, and dedicated capacity in high-risk situations. Where UNHCR is leading an emergency response, it also takes charge of the PSEA network and coordination. There are a wide range of training and learning opportunities, including mandatory training for all staff and the mainstreaming of PSEA material into other trainings. Implementing partners also have to do mandatory training. UNHCR conducts thorough assessments of all partners' capabilities and processes for PSEA.

UNHCR reports publicly on SEA statistics. It is the first UN entity to pilot the Misconduct Disclosure Scheme, which aims to prevent perpetrators from being employed outside of the UN system. This is in addition to reporting into UN's own ClearCheck. In 2022, Guidance on Vetting & Registration of Volunteers was issued, with recommendations on preventing SEA.

3.6.4: Dedicated funding windows are set aside for anticipatory action and major contingencies, including seed funding for new and escalating crises.

UNHCR's operational reserves were budgeted at USD 427.5 million in 2022, with USD 485.7 million budgeted for 2023 (A/AC.96/1224), Since 2022 finance rules in effect set at 5% of the proposed programmed activities the level of the Operational Reserve. The Transfers of Appropriations rule (the amount of operational reserves that the High Commissioner could transfer for use for any one single programme) has increased from USD 10 million to USD 50 million (Rule 414.8, in A/AC.96/503/Rev.12).

UNHCR publishes its Global Appeal, where it sets out anticipated needs, and has subsequent publications and communication products to highlight the need for additional funding for new emergencies or underfunded thematic areas and situations. Individual urgent funding appeals for scale-up emergency relief work are also launched as needs arise.

3.6.5: Simplified procurement, logistics and other administrative measures are in place for scale up situations.

UNHCR has clear policies and procedures for simplified procurement, logistics and other administrative measures in emergency situations. The 2023 Policy on Emergency Preparedness and Response sets out (Chapter 8) the special emergency procedures for mobilising resources – in terms of staffing, financial resources, supply, cash-based interventions and special partner management procedures. Further additional support instruments are available for Level 2 and 3 emergencies.

UNHCR is simplifying and streamlining processes as part of its business transformation project. This includes simplifying partnership agreements and templates and reducing burden for field staff in procurement situations as part of the introduction of PROMS, its new digital tool for partnership management. Supply processes were also redesigned and simplified through the implementation of the new ERP system, with the aim to support the effective delivering of goods and service. Regionalisation is also changing how UNHCR responds and scales up, with regional bureaux now having their own regional supply coordinators and regional security coordinators. The Ukraine L3 emergency response was led by the Europe Bureau, supported by the Division for Emergency, Security and Supply, with mobilisation across UNHCR in a collective effort – for instance participants in the Uganda country emergency roster joined the Ukraine L3 emergency response.

UNHCR has a global emergency stockpile catering to up to one million people, with stockpiles in seven different locations. It also maintains a stockpile of security equipment (i.e. shatter-resistant film for windows and PPE) - available for effective scale-up to respond to arising emergencies.

3.6.6: Organisation effectively supports system wide approaches in scale up situations, including supporting leadership, co-ordination structures, common plans/appeals etc.

UNHCR is increasingly integrated in and supportive of humanitarian system-wide approaches. Its Refugee Coordination Model sets out how UNHCR coordinates with other actors in refugee, IDP and mixed emergencies. The 2023 Policy on Emergency Preparedness and Response has a chapter on coordination, linking to the Refugee Coordination Model. In refugee situations UNHCR assumes a leadership role, in accordance with its mandate. The Global Compact for Refugees (GCR) sets out collaboration principles, and in line with the GCR, UNHCR coordinates Comprehensive Refugee Response Frameworks (CRRFs) for country contexts with participation by host governments, UN agencies and national and international NGOs. CRRFs are multi-stakeholder coordination models for humanitarian and development issues in refugee situations, focusing on the needs of both refugee and host populations.

In IDP and mixed situations, UNHCR participates in the Inter-Agency Standing Committee cluster system and is a member of IASC's Emergency Directors group (EDG) – where UNHCR's Director of Emergency, Security and Supply (DESS) sits as UNHCR's member. In non-refugee situations of conflict-related displacement, UNHCR leads the protection cluster, co-leads the shelter cluster with IFRC and co-leads the cluster on Camp Coordination and Camp Management (CCCM) with IOM.

3.6.7: Appropriate procedures, including triggers, are in place to transition out of surge/scale up processes towards regular operations.

UNHCR has appropriate procedures, including triggers, in place to transition out of surge/scale-up processes, but the evidence from evaluations on how procedures are followed is mixed – with a tendency for performance to be weaker in non-conflict displacement situations such as natural disasters, where UNHCR's role is less clear and predictable. The 2023 Policy on Emergency Preparedness and Response establishes that "Country operation(s) must plan from the outset for the transition from emergency deployments to more stable staffing arrangements ". At the end of the emergency declaration, the country operation(s), regional bureau(x) and DESS, in collaboration with key HQ divisions, are meant to review, inter alia: relevant protection and operational strategies, frameworks and leadership arrangements; operational footprint, structure and security. This includes a review of office and staffing arrangements in line with allocated financial resources and projected funding levels. The Post-emergency plan must also include a plan of engaging with the various stakeholders, to ensure a multi-stakeholder approach in the post-emergency phase.

UNHCR's practice does not always align with the spirit of its guidance and procedures. We saw examples of UNHCR financing refugee transport capacity that was no longer needed; and of UNHCR creating government expectations during surge operations without clear exit plans for once the surge was over. We also saw UNHCR struggling to find a clear role in a post-surge context where work transitioned from crisis operations into humanitarian-development-peace Nexus work, and of it struggling with a needed transition from a protracted refugee context to the integration of a long-term refugee population into national services and systems.

MI 3.6 Evidence confidence	**High confidence**

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

Satisfactory	3.06

The independence and position of ethics and integrity services have been bolstered across UNHCR during the assessment period. UNHCR has a clear policy, a suite of strong guidelines and mandatory training on fraud and corruption, but audits suggest policy compliance needs strengthening. There are effective mechanisms in place for reporting suspected misconduct, with timely and independent investigations by the Investigations Service of the Inspector-General's Office (IGO). While UNHCR's communications on fraud and other integrity issues has improved, its "no surprises" policy could be implemented more fully and in a timelier fashion.

UNHCR's new COMPASS planning, reporting and budgeting framework helps ensure that priority areas are reflected in budgeting. Given its tightly earmarked funding, UNHCR does a good job of matching spending to strategic priorities and consistently advocates for funding according to need, with a strong campaign for underfunded operations. It would however be helpful for UNHCR to provide more detail in its reporting on how it allocates its core/unearmarked funding, to avoid spending core funding on relatively well-funded operations compared to needs. UNHCR's corporate budgets are organised by corporate objectives and outcome areas, across all levels.

UNHCR has made its oversight bodies more unambiguously independent, since the last MOPAN assessment. Key oversight positions are non-career positions (Inspector General, Head of Evaluation, Ombudsman, Director of Ethics Office) and do not have a previous relationship with the organisation. OIOS and the IGO are independent and have full control of their own work programmes. Notwithstanding its modest budget, at 0.3% of UNHCR's overall spend, UNHCR's internal oversight functions are coping with their remit, although the growing investigation caseload means resources and capacity are stretched. UNHCR has an effective system to consolidate the work plans and recommendations of independent oversight providers, utilising an online platform for each. The closing of OIOS recommendations is done consultatively with management and the internal audit team.

Data responsibility was not assessed in the previous MOPAN assessment of UNHCR. Overall, UNHCR is compliant at the HQ level after years of improving its systems. The General Policy on Personal Data Protection and Privacy (GDPP) is in the process of being rolled out, which means improvements remain ongoing. Management of mis- and disinformation is prioritised in the Digital Transformation Strategy, centred around digital communication risk management. With the rise of the use of social media in affected communities, targeted and comprehensive guidance for field operations on how to deal with the topic has been developed, but practice could be strengthened.

Whistle-blower policies and processes are strong. The anti-retaliation policy was strengthened in 2022, including the broadening of the scope of who is protected and a clearer and more robust process for dealing with cases. On PSEA, UNHCR has made impressive progress since 2018, and is ahead of the game among UN and other international organisations on many aspects. UNHCR was the first UN agency to have a victim-centred approach (VCA) policy. It has a well-resourced HQ team, regional focal points, mandatory training for staff and partners, and dedicated capacity in high-risk situations. UNHCR reports publicly on SEA statistics. It is the first UN entity to pilot the Misconduct Disclosure Scheme, which aims to prevent perpetrators from being employed outside of the UN system. This is a step beyond the UN-wide ClearCheck. UNHCR has similar strengths in its prevention sexual harassment (SH) approach, including victim support and initiatives to foster a speak up culture. UNHCR has created an innovative SH matching system to encourage reporting and is making good use of feedback mechanisms to improve its systems and processes. Monitoring and reporting on progress on SH activities against the action plan need to be improved.

MI 4.1: Policies, procedures and systems exist to prevent, detect, investigate and sanction cases of fraud, corruption, and other financial irregularities, as well as conflict of interest.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.83**
Element 1: A clear policy/guideline on fraud, corruption and any other financial irregularities is/are available and made public. Ethics is a priority for the organisation with a strong tone from the top, an appropriate code of conduct in place, and processes to prevent conflict of interest.	4
Element 2: The policy/guidelines clearly define/s the management and staff roles in implementing/complying with them, and the system is adequately resourced.	3
Element 3: Mandatory staff training/awareness-raising is provided on policy/guidelines with additional more specialized trainings provided where appropriate.	2
Element 4: There is evidence of policy/guidelines implementation, e.g., appropriate measures are taken and reported and there are effective channels/mechanisms in place for reporting any suspicion of misuse of funds, evidence of timely investigations being undertaken, proportionate and dissuasive sanctions applied and recovery of defrauded funds.	3
Element 5: Cases of fraud and corruption are referred to national legal bodies under both criminal and civil liability.	3
Element 6: Appropriate reporting is taking place, including immediate reporting of cases to donors as well as frequent reporting on cases of fraud, corruption, and other irregularities, including actions taken, and ensuring that the outcomes of investigations are made public.	2

MI 4.1 Analysis	Evidence documents
4.1.1: A clear policy/guideline on fraud, corruption and any other financial irregularities is/are available and made public. Ethics is a priority for the organisation with a strong tone from the top, an appropriate code of conduct in place, and processes to prevent conflict of interest. Ethics is a priority for UNHCR, and the independence and position of ethics and integrity services have been bolstered across the organisation during the assessment period. UNHCR has a clear policy and a suite of strong guideline documents on fraud and corruption, including: Strategic Framework for the Prevention of Fraud and Corruption – a public document. Handbook on Fraud and Corruption Prevention, Detection and Reporting at UNHCR, complementing the Strategic Framework for the Prevention of Fraud and Corruption. UNHCR Policy and Procedures on Anti-Money Laundering, compliance with which is mandatory for all staff. The policy outlines the control mechanisms to prevent and detect money laundering and mitigations for arising risks, aligned with the Strategic Framework for the Prevention of Fraud and Corruption. The anti-money laundering policy is not public. Policy on Addressing Fraud Committed by Persons of Concern and Operational Guidelines on Addressing Fraud Committed by Persons of Concern. Administrative Instruction on Misconduct and the Disciplinary Process. Financial fraud, registration and resettlement fraud, corruption are all considered serious misconduct, whether done by UNHCR personnel, partner staff, or vendors/contractors. UNHCR Code of Conduct, which is publicly available and sets out the guiding principles that all UNHCR personnel, including interns, partner staff, or vendor/contractors, should adhere to. UN Supplier Code of Conduct – a public document. Fraud Prevention Risk Management Tool, where operations can select risk event(s) that apply to their operation, and be offered applicable causes, consequences and treatments.	
4.1.2: The policy/guidelines clearly define/s the management and staff roles in implementing/complying with them, and the system is adequately resourced. UNHCR has strengthened its integrity functions. Management and staff roles and expectations are clearly set out in the policy and guidance documents listed in 4.1.1. Training on the Code of Conduct, including annual Code of Conduct dialogues conducted by country offices (a recent innovation), take place and staff are aware on the different ways in which they can report concerns or ask for advice (see MI 4.8). UNHCR's decentralisation process has the potential to strengthen the implementation of the fraud and misuse policy, with regional bureaus assuming second line of defence tasks of providing greater oversight and support with normative frameworks at country level.	
4.1.3: Mandatory staff training/awareness-raising is provided on policy/guidelines with additional more specialized trainings provided where appropriate. UNHCR has mandatory training on the fundamentals of fraud and corruption. As of January 2023, the reported completion rate was insufficient at 86% (18,159 staff, of the 19,323 UNHCR global workforce registered for the mandatory fraud training). UNHCR notes that sick leave as well as the time it takes to onboard new staff members would militate against achieving 100% score, but the MOPAN assessment team did not receive information on how many staff are on sick leave or how much the onboarding of new staff affects the completion rate. Both HQ and operational office staff are required to complete yearly code of conduct training. • E-learning: Fundamental of fraud and Corruption Awareness • E-learning: Prevention of Procurement Fraud.	3, 12, 48, 82, 84, 101, 102 ,104, 108, 126, 132, 139, 149, 357, 363, 388, 414, 487, 489
4.1.4: There is evidence of policy/guidelines implementation, e.g., appropriate measures are taken and reported and there are effective channels/mechanisms in place for reporting any suspicion of	

misuse of funds, evidence of timely investigations being undertaken, proportionate and dissuasive sanctions applied and recovery of defrauded funds.

There is evidence of policy/guidelines implementation, but audit suggests compliance needs strengthening. The Strategic Framework for the Prevention of Fraud and Corruption; Operational Guidelines on Addressing Fraud Committed by Persons of Concern; the Handbook on Fraud and Corruption Prevention, Detection, and Reporting at UNHCR (noted in Element 1) are all examples of guidelines for implementation, complementing the various policies UNHCR have enforced on misconduct including fraud, corruption and other financial irregularities. These guidelines are not only for response but also to prevent misconduct. However, a 2022 OIOS audit concluded that most weaknesses in country operations are related to poor compliance with UNHCR policies and processes; and insufficient resources, specifically mentioning Fraud Policy.

There are effective mechanisms in place for reporting suspected misconduct, with better and more frequent information on how to report, and concerted efforts to develop a 'speak up culture' where staff feel confident to report (see also MI 4.8). An increase in misconduct complaints submitted to the IGO may be a symptom of these efforts having an impact. Of the 1,600 misconduct allegations submitted to the IGO in 2022, 15% were related to fraud with financial implications, and 14% to fraud relating to refugee status determination or resettlement (RSD/RST fraud).

UNHCR's IGO conducts timely investigations. The Investigations Service is under pressure due to the increase in investigations, but is for now coping. Following the receipt of the alleged misconduct, the Investigations Service aim to acknowledge the allegation within a week and to conduct the preliminary assessment that determines whether an investigation is required. The Administrative Instruction on Conducting Investigations states that "investigations shall be concluded as soon as practicable having regard to the complexity of the matter" (doc 461). Despite resource limitations within the Investigations Service, the IGO submit that in the period of 1 July 2021 to 30 June 2022, "61% of complaints relating to misconduct were assessed within 8 weeks. [...] 52% of all investigations were finalised within 6 months".

4.1.5: Cases of fraud and corruption are referred to national legal bodies under both criminal and civil liability.

Cases of fraud and corruption are referred to national legal bodies. The Legal Affairs Service (LAS) make recommendation to the Office of the Legal Affairs of the United Nations in New York, based on findings from cases investigated by the IGO. The IGO can also make suggestions for cases for the LAS to consider for recommendation. with recommendations from the IGO. As part of this formal process, the UN Secretary General may lift the immunity of the individuals involved.

4.1.6: Appropriate reporting is taking place, including immediate reporting of cases to donors as well as frequent reporting on cases of fraud, corruption and other irregularities, including actions taken, and ensuring that the outcomes of investigations are made public.

Reporting on integrity issues by IGO includes a statistical digest to the Standing Committee in March, and a report to ExCom in October. Donors also receive integrity briefings. If OIOS find any reputational risks/issues, these are flagged with UNHCR's donor relations for them to relay to donors. This sometimes works as it should, but donors and other stakeholders note that UNHCR is not always timely in its reporting. "Reporting to member states on investigations was identified as needing improvement" in IGO's 2018 report. Since then UNHCR has a 'no surprises' donor communication policy. While communications on fraud and other scandals has improved, feedback from donors is that the no surprises policy could be implemented more fully and in a timelier fashion. This includes early warning messages, issued before all investigations have ended.

MI 4.1 Evidence confidence	**High confidence**

MI 4.2: Decision making is transparent for resource allocation, and is consistent with priorities that may shift over time.	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.80**
Element 1: Core/non-earmarked funding is allocated to priority themes/countries/ regions as set out in the strategic vision.	3
Element 2: There is specific consideration and allocations for underfunded crises, and for the regional and cross-border impacts of crises.	3

Element 3: Allocation criteria are flexible and allow for adaptation as protracted crisis contexts evolve positively or negatively.	2
Element 4: All resourcing, including resource allocation decisions from core or unearmarked funding, are made public, including through IATI and/or the OECD Creditor Reporting System.	3
Element 5: There is cost recovery from programme activities, sufficient to resource required programmatic oversight.	3

MI 4.2 Analysis	**Evidence documents**
4.2.1: Core/non-earmarked funding is allocated to priority themes/countries/ regions as set out by the strategic directions. UNHCR's new COMPASS planning, reporting and budgeting framework helps ensure that priority areas are reflected in budgeting. Programme budgets is presented using four of UNHCR's five strategic directions (Protect, Respond, Empower and Solve). The Administrative Instruction on Resource Allocation Framework reaffirms this, stating that managers should allocated resources according to the set organisational priorities (strategic directions and pillars) and policy requirements. Only 6% of UNHCR's 2022 budget was unearmarked contributions that UNHCR could allocate as it saw fit to priority themes, countries and regions. However, its strategic directions are reiterated in funding appeals and donor and public-facing publications to steer funding towards priority issues and countries, including to new emergencies and underfunded operations. UNHCR regularly conducts analysis of projected incomes and underfunded situations, to allow real-time allocation of resources, although this effort is significantly restricted by the growing trend of strict earmarking by donors. **4.2.2: There is specific consideration and allocations for underfunded crises, and for the regional and cross-border impacts of crises.** Programme budgets are informed by needs identified in the annual global needs assessments. Country operations conduct participatory assessments of humanitarian and protection needs and determine the budgetary requirements for planned programmatic activities based on these. The Underfunded Reports highlight the implications of underfunding UNHCR's operations on the lives of people of concern. The 2023 Underfunded report highlights 14 countries with high numbers of forcibly displaced people and persistent vulnerabilities. The report presents the needs, funding levels, gaps and (downward) trends. UNHCR consistently advocates at all levels of the organisation for funding according to need across crises and operations. UNHCR deserves praise for highlighting quickly and forcefully the impact of the Ukraine crisis on funding for other emergencies, a message repeated at all levels – including by the Europe Bureau, which leads the Ukraine emergency response. In June 2022, UNHCR published 'The Price the World's Forcibly Displaced Could Pay', an appeal to donors for donations, citing 12 of their largest operations that were at perennial risk of underfunding. UNHCR also issues Emergency Supplementary Appeals such as recently for Sudan, Ethiopia, Syria and the Türkiye earthquake. UNHCR's Underfunded Report from September 2022 noted that it had allocated a quarter of its flexible funding to the 12 underfunded operations. In an interview, we were also told that unearmarked funding initially was allocated during the upstart for the Ukraine refugee response in Moldova. **4.2.3: Allocation criteria are flexible and allow for adaptation as protracted crisis contexts evolve positively or negatively.** High levels of earmarked funding reduce UNHCR's flexibility and ability to address operational priorities and adapt to evolving realities. However, within the restrictions of needing to adhere to the conditions of earmarked funding, UNHCR has a flexible approach to allocation. UNHCR applies a phased approach, adjusting its programmes according to arising needs, and conducts regular analysis of projected incomes and underfunded situations, for real time allocation of resources. The High Commissioner can also make available resources from the operational reserve and the emergency reserve budgets. Supplementary budgets can be approved when new needs arise and are funded through contributions received in response to supplementary funding appeals. In the case of the Ukraine response, much of the funding received in response to supplementary appeals has been flexible, with 94% [$802 million] softly earmarked as of June 2023.	101, 353, 354, 356, 357, 358, 361, 364, 414

4.2.4: All resourcing, including resource allocation decisions from core or unearmarked funding, are made public, including through IATI and/or the OECD Creditor Reporting System.

UNHCR began publishing data to IATI in September 2018, fulfilling the organisations Grand Bargain commitment at the 2016 World Humanitarian Summit to publish "timely, transparent, harmonised and open high-quality data" on their humanitarian funding within 2 years. UNHCR's Report on the Use of Flexible Funding 2021, 2020, 2019 are publicly available, as are UNHCR's updates on budgets and funding presented to the Standing Committee. UNHCR also report to the OECD Creditor Reporting System.

4.2.5: There is cost recovery from programme activities, sufficient to resource required programmatic oversight.

A fixed 6.5% indirect support cost rate is applied to all earmarked contributions UNHCR receives. This is used as indirect support costs to all activities to cover management, administration and programme support costs incurred by HQ and regional bureaux. In addition, an amount from the UN regular budget is allotted annually to UNHCR (US$43.2 million in 2021), that partially covers management and administrative expenditures relating to the functioning of the Office of the High Commissioner.

MI 4.2 Evidence confidence	High confidence

MI 4.3: Results based budgeting is in place, appropriate and used.	Score
Overall MI rating	Satisfactory
Overall MI score	2.67
Element 1: Corporate budgets are organized by corporate objectives and outcome areas.	3
Element 2: Budget allocation decisions are driven by strategic decisions around intended results under each corporate objective, informed by an understanding of trade-offs and opportunity costs. Consideration is given to the value of preventive action and investments in resilience, to minimize high-cost emergency response.	3
Element 3: Each spending programme is aligned with a corporate objective and outcome area in the RBM system. This drives aggregation of expenditure to outcomes and objectives, for budget reporting.	2
MI 4.3 Analysis	Evidence documents

4.3.1: UNHCR's corporate budgets are organized by corporate objectives and outcome areas across all levels.

COMPASS, UNHCR's new RBM system, allows for programme planning and recording of results over a 3–5-year period linked to the global results framework - which is aligned to the organisation's corporative objectives. UNHCR's new RBM approach introduces multi-year strategic planning, a new global results framework, and a new planning, budget, and reporting tool. The new multi-year programme cycle is divided into three main stages, Plan (the 'Plan' phase includes situational analysis, theory of change, costed results framework and resource management and monitoring and evaluation plan), Get (the 'Get' phase covers the implementation period including delivery through partners) and Show (the 'Show' phase is results from the previous year collated, with results recorded across the multiple years of the multi-year strategies). While the optimal use of COMPASS will take some time to establish across country offices, regional bureaux and divisions, this is a clear improvement from the previous MOPAN assessment.

4.3.2: Budget allocation decisions are driven by strategic decisions around intended results under each corporate objective, informed by an understanding of trade-offs and opportunity costs. Consideration is given to the value of preventive action and investments in resilience, to minimize high-cost emergency response.

0, 1, 3, 95, 99, 100, 105, 115, 155, 351, 355, 357, 414

The UNHCR budgetary requirements are developed using a bottom-up approach, whereby operations undertake comprehensive participatory assessments of humanitarian and protection needs and aspirations. Budgets are developed based on the most realistic assessment of what UNHCR can deliver to address these needs and aspirations in relation to available resources and funding framework. The approved budget can then be adjusted during the year through issuance of supplementary budgets. The introduction of COMPASS is envisaged to support with the initial resource allocation process based on the strategic directions and anticipated contributions for results. The regional bureaux are responsible for reviewing global results areas (impact and outcome) set by country operations in their region to align with budget distribution across impact

areas and the consistency of application. The Administrative Instruction on Showing Results encourages the use of Results for budget allocation decisions as means to justify and defend budget proposals. DSPR in their Annual Review and Budget Analysis Service are to also implement and comply with this administrative instruction.

On preventative and anticipatory action, it is worth noting that UNHCR sent a representation to Moldova before Russia's invasion of Ukraine and had a contingency plan for Afghanistan months before Taliban took over.

4.3.3: Each spending programme is aligned with a corporate objective and outcome area in the RBM system. This drives aggregation of expenditure to outcomes and objectives, for budget reporting.

The RBM renewal project, with the adoption of COMPASS, is one of three large change trajectories within UNHCR's business transformation process. COMPASS was used for the first time in 2022, and all country offices and regional bureaux will have multi-year planning based on this new results-based management approach by the end of 2023. See KPI 6 on the need to further refine COMPASS, particularly on issues related to aggregation of results to provide robust and meaningful global results data. Not all operations have fully mastered all the reporting functionalities of the COMPASS tool, and the Division for Strategic Planning and Results are gathering feedback and planning a review in 2024. That said COMPASS is a strong improvement on previous reporting practice and is set up to ensure that spending programmes are aligned with corporate objectives and outcome areas in a flexible and context-sensitive manner.

MI 4.3 Evidence confidence	High confidence

MI 4.4: Effective independent mechanisms ensure appropriate oversight and provide assurance to management, governing bodies and other stakeholders.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Oversight and judicial bodies are truly independent, with no relationship with the organisation or broader system.	3
Element 2: Oversight and judicial bodies are adequately resourced to fulfil their mandate.	3
Element 3: Oversight, investigations and judicial staff are hired by an independent body, their terms are fixed and there are processes to ensure there is no possibility of employment or reemployment for these staff or their family members. These staff have the right specialist expertise, particularly regarding SEA investigations.	3
Element 4: External audit and other reviews, [UN] including OIOS and UN system audits and the Joint Inspection Unit, are regularly conducted and confirm compliance with internationally accepted standards.	3
Element 5: Internal audit function is independent, adequately resourced, meets internally accepted standards has an appropriate and risk-based audit plan in place, is delivering adequate audit coverage, regularly conducted, and does not disincentivize staff from taking measured programming risks and taking forward innovative approaches. The internal audit function meets transparency expectations from all stakeholders.	3
Element 6: Issues identified by external and internal reviews and processes are followed up and deficiencies corrected in a timely manner. Criminal actions are immediately referred to national authorities and are not considered covered by diplomatic immunity.	3
MI 4.4 Analysis	**Evidence documents**

4.4.1: Oversight and judicial bodies are truly independent, with no relationship with the organisation or broader system.

UNHCR has strengthened its governance structures, and made its internal oversight bodies more unambiguously independent, since the last MOPAN assessment. Key oversight positions are non-career positions (Inspector General, Head of Evaluation, Ombudsman and Director of Ethics) and do not have previous relationships with the organisation.

The Inspector General is fully independent, although reports to the High Commissioner directly - who is committed to protecting and promoting the IGO's independence. The IGO has investigative freedom. A key priority for the IGO's strategic period of 2021-2026 is to review the boundaries and perimeter of the IGO and how it works with UNHCR's other oversight bodies. The IGO coordinate all independent oversight, both assurance and integrity, while respecting other entities' independent mandates. For example, the IGO works closely with the Ombudsperson, but will not coordinate for the sake of respecting each other's independence.

There is a Support Desk through which complaints that do not require protection are assessed and appropriately referred. This helpdesk comprises all integrity entities, with IGO as an observer.

The IGO has the sole authority in UNHCR to investigate suspected misconduct involving UNHCR personnel, partners, and other parties with whom UNHCR has a contractual arrangement. The Head of the Investigation Service oversees the investigative work of the IGO, including decision-making on the opening and closing of investigations.

The Office of Internal Oversight Service (OIOS) provides UNHCR's internal audit service. OIOS and UNHCR have a Memorandum of Understanding, signed in March 2018, which clearly defines the responsibilities of both parties. The MoU states that OIOS is independent, and as such, provides independent, objective assurance and advisory service to UNHCR. OIOS has full autonomy in developing its own workplan.

The independence and clout of the Evaluation Office has also been strengthened in the review period, particularly at the level of central evaluations. This is discussed in MI 8.1.

UNHCR's independent oversight services all reported that they are able to operate independently without direct or indirect influence from UNHCR senior management or executives.

3, 48, 65, 67, 83, 85, 93, 94, 100, 101, 104, 105, 108, 122, 152, 485

4.4.2: Oversight and judicial bodies are adequately resourced to fulfil their mandate.

With a budget of 0.3% of UNHCR's spend (US$23 million for 2023), UNHCR's internal oversight functions are coping with their remit, although the growing number of complaints and investigation caseloads means resources and capacity are stretched. In 2020, the IGO reformed its structure, increasing its regional presence - expanding to Nairobi, Pretoria, Amman and Bangkok. This is in line with the IGO Strategy 2021-2026 to place staff closer to the operational delivery points – especially as UNHCR completed its decentralisation and regionalisation exercise.

The IGO's investigations unit has had a steady increase in the number of cases over the past 7-8 years but has so far mostly responded to cases in a timely manner, prioritising SEAH cases (see MIs 4.9 and 4.10). More junior investigators have been hired. With a general lack of experienced investigators available in the field, the unit is trying to build skills in-house, which is also seen as an opportunity to diversify the team by hiring more women.

The internal audit function has a reduced budget for 2023. There is a risk that the independent oversight bodies become too stretched. In interview, the Ethics Office noted it was sufficiently resourced in terms of budget and staff for now. Resources for the evaluation office has increased since the last MOPAN exercise. According to a peer review of the evaluation function at UNHCR, "since 2015, the Evaluation Service's budget for which it had spending authority has increased from $4.2m in 2015 to $6.2m in 2021. To put this growth in context, in 2013 the budget was just $1.58m". The Head of Evaluation noted that the central evaluation budget is intended to continue to rise until 2026. After that, there is a plan to shift more resources to decentralised evaluation reporting to regional bureau directors, without firewalling resources for evaluation within country offices or regional bureaux (see more on this under MI 8.1).

4.4.3: Oversight, investigations and judicial staff are hired by an independent body, their terms are fixed and there are processes to ensure there is no possibility of employment or reemployment for these staff or their family members. These staff have the right specialist expertise, particularly regarding SEA investigations.

The Inspector General is appointed on a fixed term, and non-renewable basis with safeguards in place over their removal. The current Inspector General is the first IG to have a fixed term mandate. The head of the Ethics Office has a fixed term of 5+2 years, while the Ombudsperson has a fixed term set at 5+5 years. Key oversight positions are non-career positions (Inspector General, Head of Evaluation, Ombudsman, and Director of Ethics).

The Audit Section Staff range from G6 to D1 level. All Audit Service Staff have Certifications including Certified Internal Auditor (CIA), Certified Public Accountant (CPA), CCSA, Certification in Risk Management Assurance (CRMA), Association of Chartered Certified Accountants (ACCA), Certified Fraud Examiner (CFE), and Certified Information Security Manager (CISM).

While there is no dedicated SEA/SH unit in the Investigations Service, all investigators have expertise and experience in SEAH investigations. Some are more specialized in the subject than others, and they lead the training of partner investigators. UNHCR developed their own SOP on a victim-centred approach to investigations, before the Senior Coordinator for PSEAH developed the SEA victim-centred approach policy.

4.4.4: External audit and other reviews, [UN] including OIOS and UN system audits and the Joint Inspection Unit, are regularly conducted and confirm compliance with internationally accepted standards.

External audits and other reviews including OIOS and Joint Inspection Unit reviews are conducted regularly and confirm compliance with internationally accepted standards. In interviews, some country offices expressed that they were heavily audited (layering on top of this other assessments such as MOPAN, mission visits, donor requests and individual assessments including UK CAA, Australia DFAT assessment, and evaluations).

4.4.5: Internal audit function is independent, adequately resourced, meets internally accepted standards has an appropriate and risk-based audit plan in place, is delivering adequate audit coverage, regularly conducted, and does not disincentivize staff from taking measured programming risks and taking forward innovative approaches. The internal audit function meets transparency expectations from all stakeholders.

OIOS is operationally independent, which allows for the internal audit service to initiate, carry out and report on actions and issues they deem necessary. OIOS follows and is compliant with the Institute of Internal Auditors standards. OIOS publishes 17 UNHCR reports per annum. For UNHCR, OIOS has a three-year rolling plan that supports effective resource planning and provides some flexibility to adjust activities as the environment changed. According to this plan, OIOS covers activities rated as high and medium risk every three and five years respectively. To provide a minimum required level of assurance, OIOS will also subject areas rated as low risk to limited scope reviews every five years.

4.4.6: Issues identified by external and internal reviews and processes are followed up and deficiencies corrected in a timely manner. Criminal actions are immediately referred to national authorities, and are not considered covered by diplomatic immunity.

UNHCR has a system to consolidate the work plans and recommendations of independent oversight providers, utilising an online platform for each to ease management overview of plans and results and facilitates analysis for follow-up. Access to this platform was not shared with the MOPAN assessment team during the evidence gathering period for this assessment, but the Inspector-General's Office (IGO) confirmed that the platforms are current. The IGO tracks and monitors follow-up of independent oversight results – to support management follow-up and implementation of recommendations within management's second line role. IGO also provides analysis of recommendations and responses.).

OIOS is currently reviewing to see if recommendation deadline dates are realistic - given the high number of recommendations which remain open beyond their due date (60%). Recommendations made by these audit reports take time to implement - in an organisation that is also managing other change processes and Business Transformation processes and where key staff are often pulled away to respond to emergencies. The Evaluation Office has similarly extended their deadline for the management response to their recommendation from two to three months. The closing of recommendations is done consultatively with management and the internal audit team, with two years considered a reasonable implementation period for evaluation recommendations.

UNHCR informed the MOPAN team that criminal actions are immediately referred to national authorities and diplomatic immunity is waived by the High Commissioner.

MI 4.4 Evidence confidence	High confidence

MI 4.5: The organisation provides value for money	Score
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.50**
Element 1: There is a clear definition, agreed with stakeholders, of what value for money means for the organisation, to avoid expectation gaps.	2
Element 2: Economy – there are processes in place to ensure cost minimization in all budgeting and programming. Budget variance analysis is in place.	2
Element 3: Economy - there is a clear and regularly reviewed justification for the overhead cost rate applied to grants. Headquarters costs funded from overhead costs recovery provide value for money.	3

MOPAN ASSESSMENT OF UNHCR

Element 4: Efficiency – Value for Money audits are correctly scoped and regularly conducted (also called performance audits, technical audits, procurement audits, system audits, process audits).	3
Element 5: Effectiveness – Value for money is part of the planning process. The MOPAN survey and other organisational tools and reviews demonstrate the effectiveness of the delivery of valuable outputs versus the cost of those outputs. Plans are reviewed based on lessons learnt.	2
Element 6: Equity – the approach to value for money incorporates a commitment to reaching marginalised groups and those most at risk, (even when costs to deliver to this population may be higher), and harder to measure activities are not disadvantaged.	3

MI 4.5 Analysis	**Evidence documents**
4.5.1: There is a clear definition, agreed with stakeholders, of what value for money means for the organisation, to avoid expectation gaps. UNHCR does not have a single, explicitly stated definition of value for money (VfM) used across the organisation, but relevant policies and guidance demonstrate consideration of VfM principles, such as the 2021 Policy on Procurement and the Administrative Instruction on Supply Chain Management (Procurement, Asset Management, Inventory and Global Fleet Management). The former states that "UNHCR must conduct procurement that meets its best interests, and which ensures best value for money, appropriately balancing quality, time and cost. It does this by ensuring a competitive procurement process conducted fairly, transparently, and with high levels of integrity". UNHCR's Programme Manual (Chapter 4) mentions that UNHCR should select the modality of implementation that provides the best value for money, with the aim of working with partners whenever feasible. However, while the 2017-21 Strategic Direction has a value for money statement, this is not the case in the 2022-2026 version. In interviews, UNHCR stakeholders observed that VfM is part and parcel of its planning, but that VfM looks different for a humanitarian organisation with a protection mandate than in the more stable programming conditions of development actors. For many UNHCR stakeholders, effectiveness comprises quick response to unpredictable situations and community-based and inclusive action. VfM is about achieving the best quality, highest impact based on anticipated resources. However, VfM considerations are not very visible in UNHCR's outwards-facing publications and is not an explicit core indicator in the new COMPASS global results reporting framework. Without reporting on and discussing value for money efforts in its key strategic and global report documents, UNHCR is not promoting its understanding of the term or demonstrating its commitment to value for money (according to its own understanding) sufficiently to external stakeholders in public-facing documents. **4.5.2: Economy – there are processes in place to ensure cost minimization in all budgeting and programming. Budget variance analysis is in place.** UNHCR uses economies of scale in the procurement of goods and services, but a 2022 OIOS audit of partner procurement suggest that country offices and regional bureaux' ability to monitor and oversee partner procurement (using funding from UNHCR) can be improved. Another 2022 OIOS audit report, of supply chain management activities in the Regional Bureau for East, Horn of Africa and the Great Lakes, recommended that the regional bureaux become more involved in the cost minimisation processes by identifying the high value and frequently purchased good and services in the region, and to find the most cost-efficient way to purchasing these goods/services, to promote economies of scale. UNHCR is undertaking promising efforts in the area of cost minimization. It is working with other UN agencies on supply operating models to look for efficiencies, cheaper economies of scale and reduced risk in procurement. Examples include fleet management with WFP. UNHCR also provided as an example that problems with setting up systems for cash interventions in the Ukraine crisis led to the development of a new model, which was then transferred to operations in Peru. Finally, as part of rationalising policies and guidelines, the Operational and Partnership Management Unit is looking again at UNHCR's partnership principles and partner selection criteria to assess efficiencies, best fits and what partners can bring not just in terms of cost effectiveness but contributing to the localisation agenda, security considerations, project management skills and access. The aim is also to remove heavy requirements on partners without taking away risks. We did not see evidence on whether or not UNHCR regularly conducts budget variance analysis. **4.5.3: Economy - there is a clear and regularly reviewed justification for the overhead cost rate applied to grants. Headquarters costs funded from overhead costs recovery provide value for money.**	0, 1, 3, 12, 67, 93, 94, 104, 105, 115, 117, 125, 130, 132, 134, 140, 154, 372, 373, 383

UNHCR's new supply operating model has shifted procurement away from central (HQ) to the operating offices - to reduce administrative costs. Country offices can procure up to $1.5 million. This is in line with UNHCR's decentralisation operating model.

Overhead cost rates applied to partnership agreements are currently 4% for national NGOs and 7% of expenditure for international NGOs. From an equity point of view, UNHCR may want to equalise the overhead costs applied to grants, which are currently more favourable to international NGOs than to UNHCR's local partners. The organisation is already considering this.

For UNHCR's own costs, a fixed 6.5% indirect support cost rate is applied to all earmarked contributions UNHCR receives. This is used as indirect support costs to all activities to cover management, administration and programme support costs incurred by HQ and regional bureaux.

4.5.4: Efficiency – Value for Money audits are correctly scoped and regularly conducted (also called performance audits, technical audits, procurement audits, system audits, process audits).

Through audits, evaluations and inspections, OIOS assesses the efficiency and effectiveness of the implementation of UNHCR's programmes and legislative mandates including audits of procurement undertaken by partners, supply chain management, selection and retention of partners in country operations etc.

Internal audits are correctly scoped. Every year OIOS independently selects a list of countries it will audit, using its own risk matrix to make the selection. In 2023 OIOS and UNHCR aligned their risk ranking tools, but OIOS maintains its independence by retaining the right to take further factors into account when developing its audit plan. Countries in emergency situations are often audited the following year. In addition to audit reports, UNHCR's evaluation function has a separate strategy and mandate to conduct both centralised and decentralised evaluations.

UNHCR also commissions external audits of partner spending. In interview, we were informed by the Quality Assurance and Systems Coordination unit that they do a risk-based selection of about USD1 billion implemented by partners for external audits assessing issues such as appropriate sourcing strategies – do partners get the best quality goods and timely services for the people we serve? Auditors also check personnel – that partners recruit qualified staff. UNHCR currently works with six different audit firms, including KPMG and Deloitte. UNHCR analyses their reports and deploy capacity enhancement to help partners when they see weaknesses.

4.5.5: Effectiveness – Value for money is part of the planning process. The MOPAN survey and other organisational tools and reviews demonstrate the effectiveness of the delivery of valuable outputs versus the cost of those outputs. Plans are reviewed based on lessons learnt.

UNHCR does not have a single, explicitly stated VfM definition, and its COMPASS reporting and strategic planning framework is relatively light on key aspects of value for money monitoring. As COMPASS becomes consolidated as UNHCR's operational planning tool, this may have an impact on future attention to VfM.

The strategic planning element of COMPASS includes guidance on weighing benefits against costs and risks, and recommends formal Cost-Benefit analysis to support decision-making in large-scale supply and logistics. However, VfM is not among the core indicators in the COMPASS results report framework. The framework includes four 'enabling areas' to report against, which cover UNHCR's management work and results, including among other things supply, procurement and financial management, but with no explicit mention of VfM. The COMPASS Guidance: Global Results Framework includes as one 'sample enabling statement' that "goods and services are efficiently procured, supplied and delivered in line with standards and principles". While this could be developed into a VfM statement, the 'sample enabling indicators' listed for this statement do not add up to the monitoring of value for money. The COMPASS indicators that cover VfM components focus on control (fraud, diversion and misuse risk) and speed (timeliness of emergency procurement). These are important parts of achieving value for money for a humanitarian organisation. However, COMPASS is quiet on other traditional aspects of VfM such as unit cost control, synergies and economies of scale.

4.5.6: Equity – the approach to value for money incorporates a commitment to reaching marginalised groups and those most at risk, (even when costs to deliver to this population may be higher), and harder to measure activities are not disadvantaged.

UNHCR's mandate aligns with equity considerations, as the populations with and for whom UNHCR works are often marginalised groups and among those most at risk. UNHCR's understanding of Value for money is

closely aligned with this emphasis on inclusion and reaching the hard to reach and there is no suggestion that its approach to achieving value for money disadvantages activities that are harder to measure or groups that are more expensive to reach.

MI 4.5 Evidence confidence	Medium confidence

MI 4.6: The organisation complies with counterterrorism, relevant anti-money laundering and terrorist financing laws and regulations and other sanctions related restrictions.	Score
Overall MI rating	Highly Satisfactory
Overall MI score	4.00
Element 1: Organisation is aware of relevant counterterrorism and other sanctions related and legal restrictions, and can demonstrate how it is actively applying these to programming and operations decisions.	4

MI 4.6 Analysis	Evidence documents
4.6.1: UNHCR are aware of relevant counterterrorism and other sanctions related and legal restrictions, and the MO actively applying these to operations decisions. UNHCR is an observer of the UN Global Counter-Terrorism Coordination Compact. UNHCR uses the UN Partner Portal, which means that partners are preliminary vetted and due diligence checked prior to engagement through the UN Partner Portal. This includes a self-declaration and UN checking that the entity is not on the UN Security Council Consolidated Sanctions list, and are not directly or indirectly associated with those sanctioned by a Committee. UNHCR also has Robotic Process Automation to check all vendors against the UN Security Council Consolidated Sanctions list and other selected lists, and no payment goes through before this check has been performed. Finally, UNHCR conducts biometric registrations and works with states to develop and implement protection-sensitive border management systems.	12, 103

MI 4.6 Evidence confidence	High confidence

MI 4.7: The organisation manages data and information responsibly.	
Overall MI rating	Satisfactory
Overall MI score	3.00
Element 1: Organisation complies with data responsibility, including organisation-level data responsibility diagnostics, maintaining an organisation-level data asset registry, contributing to data ecosystem mapping exercises, conducting data impact assessments, incorporates data responsibility into data management activities, establishes data sharing agreements to govern the transfer of personal and sensitive data, and enforces SOPs for data incident management.	3
Element 2: Organisation's approach to mis- and disinformation is embedded in its communication strategies, process and online and offline engagement with affected communities.	3

MI 4.7 Analysis	Evidence documents
4.7.1: Organisation complies with data responsibility, including organisation-level data responsibility diagnostics, maintaining an organisation-level data asset registry, contributing to data ecosystem mapping exercises, conducting data impact assessments, incorporates data responsibility into data management activities, establishes data sharing agreements to govern the transfer of personal and sensitive data, and enforces SOPs for data incident management. **Organisation-level data responsibility diagnostics**: UNHCR has a Data Transformation Strategy 2020-2025 (September 2019), with a vision of establishing UNHCR as a trusted leader on data and information related to forcibly displaced and stateless people. It is led by the Global Data Service (GDS), created in 2020. The strategy is centred on supporting protection and solutions, and highlights accountability towards affected populations. Its three principles are for UNHCR's data and information activities to be people centred, proportional to information needs and purposes, and aligned with high international information, cybersecurity and privacy standards. Of the five core aims set out, one is data protection and ethics, and another is a collaborative and transparent approach to data.	

UNHCR has a 2022 General Policy on Personal Data Protection and Privacy (GDPP), which covers the overarching data protection and privacy standards and principles to which UNHCR adhere. The GDPP is in line with UN 2018 Personal Protection and Privacy Principles. The policy is in the process of being rolled out over a three-year period. A Data Protection Toolkit is available to all personnel as part of a dedicated Intranet site on data protection. The toolkit is a one stop shop with links to all policies, checklists, templates and guidance. The GDPP is based on the data protection principles of the 2015 Policy on the Protection of Personal Data of Persons of Concern to UNHCR (DPP on PoCs), which is still in force. A 2018 Guidance on the Protection of Personal Data of Persons of Concern assists UNHCR personnel in the application and interpretation of the 2015 Policy. Compliance with the two policies (2022 GDPP and 2015 DPP on PoCs) is mandatory for all staff. Both policies also cover personal data processing done on behalf of UNHCR by third parties. A Digital Transformation Strategy 2022-2026 focuses on digital inclusion and protection for the communities UNHCR works with. Protection, rights and ethics are central elements of the digital transformation strategy.

The GDPP sets out roles, accountabilities and authorities for the processing of personal data by or on behalf of UNHCR. The policy establishes the position of Chief Data Protection and Privacy Officer (Chief DPO), who is independent and accountable for global monitoring and oversight and is supported by a Data Protection Office and Personal Data Controllers. Regional Bureaux have Data, Identity Management and Analysis (DIMA) Units, which bring data-related expertise and capacity closer to the people UNHCR serves. The Data Definition Group (DDG) is an enterprise data governance body that was created in HQ to support the design and implementation of data governance in UNHCR. It supports the data governance objectives of the Data Transformation Strategy by defining data domains, identifying data stewards, cataloguing enterprise data assets, and clarifying and/or formalizing roles, authorities & accountabilities for UNHCR enterprise data.

At country, regional, HQ or global levels, Personal Data Controllers are accountable for compliance with the GDPP regarding the categories of personal data for which they have decision-making authority. The GDPP also establishes a Personal Data Protection Review Committee, which will have authority for independent and impartial redress, with at least one external member and a requirement that members have expertise in data protection and privacy. The Committee, once formed, will be separate to and independent from the Chief DPO, however discussions on how to structure and form the Committee are currently taking place.

In 2021 a security guide was developed, alongside a 2021 Administrative Instruction on Access Controls Management for ICT systems, Applications and Services, which defines the requirements and standards to manage User accounts within UNHCR's IT ecosystem. UNHCR has an internal IT Landscape Map and Corporate Application Landscape Map. [It is unclear how often the map is updated]. Multiple examples of data asset registries exist within Regional Bureaux to streamline and monitor data use at the regional level. UNHCR is currently developing an enterprise data asset catalogue in Microsoft Azure Purview, which will replace more manual and decentralized methods of indexing or monitoring data assets.

UNHCR contributes to data ecosystem mapping exercises. UNHCR first mapped its HQ operational data systems in 2018-19, with a second mapping – including creating a normative framework for categorisation and structure of these systems and their data holdings – in 2020-21, following the creation of Global Data Service. UNHCR has also done a range of regional data ecosystem mappings.

UNHCR has standards and procedures in place on when to conduct data protection impact assessments (DPIAs). The conducting of DPIAs is a default operational standard. For instance, the Regional Bureau for Asia & the Pacific has conducted 14 DPIAs in six countries since 2021. The 2022 GDPP states that UNHCR shall carry out a data protection and privacy impact assessment (DPIA) for personal data processing activities that are likely to involve high risks to the fundamental rights and freedoms of data subjects, considering the nature, scope, context and purposes of the processing. The 2023 Information Security Policy states that DPIAs must be done when considering migrations or major updates of applications. A DPIA was done, for instance, when moving to cloud proGres – UNHCR's enterprise application for registration, identity and case management. Another DPIA-led initiative was to move from using OCHA's servers to store data collected using the KOBO app (used for digital/mobile data collection) to creating its own storage solution.

UNHCR draws on IASC guidance that enables the incorporation of data responsibility into data management activities. This includes a 2023 Internal Policy on Information Security. UNHCR includes data responsibility and data security guidance within its other guidance material. For instance, a 2021 guide on using social media for community-based protection includes guidance on data security protocols and best practice when engaging with communities. Sensitive databases, such as on PSEA, are under tighter controls and run using an external cloud provider, with penetration tests run frequently. Due to COVID-19—related challenges for face-to-face data collection, the Global Data Service (GDS) issued guidance on remote registration. The 'Digital Gateway' envisioned in the Digital Transformation Strategy is also being developed with a data responsibility lens. Starting in June 2023, pilots in Guatemala and Colombia in collaboration with USA and

2, 3, 12, 66, 70, 81, 86, 87, 88, 89, 90, 91, 98, 102, 120, 121, 122, 143, 215, 242, 356, 374, 375, 382, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 404, 405, 406, 407, 414, 451

Element 1: There is a dedicated whistle-blower protection policy to protect reporting and prevent retaliation against whistle-blowers, enforced by an independent body. The policy outlines scope of protection (all forms of wrongdoing including abuse of power) outlines simplified processes for disclosing wrongdoing and provides remedies for victims of retaliation. A reversed burden of proof is in place in cases of alleged retaliation.	4
Element 2: There is an independent, full time, and appropriately resourced, ethics office.	3
Element 3: There are appropriate incentives in place for whistleblowing, potentially including monetary rewards or compensation, restoration of employment and promotion as well as clear sanctions on wrongdoers, and clear follow-up mechanisms for whistleblowing actions, including timelines.	4
Element 4: All staff – including management and oversight/governance staff – are aware of their rights and responsibilities and the resources available to them to support the whistleblowing process. Regular awareness campaigns and trainings are conducted. Staff are sanctioned for non-compliance.	4
Element 5: Data, benchmarks and indicators relative to whistle-blower protection systems are in place to ensure effectiveness and monitor performance, including anonymized data on the number and nature of complaints of retaliation received, the number upheld, the number of staff sanctioned for wrongdoing or retaliation as a result, and the results of surveys on the satisfaction of the whistle-blower with remedies.	2

MI 4.8 Analysis	**Evidence documents**
4.8.1: There is a dedicated whistle-blower protection policy to protect reporting and prevent retaliation against whistle-blowers, enforced by an independent body. The policy outlines scope of protection (all forms of wrongdoing including abuse of power) outlines simplified processes for disclosing wrongdoing and provides remedies for victims of retaliation. A reversed burden of proof is in place in cases of alleged retaliation.	

UNHCR has a dedicated whistle-blower protection policy, *the 2018 Administrative Instruction on Protection against Retaliation,* which was revised and strengthened in an August 2022 update. The update was made after monitoring of implementation of the policy showed the need to expand its coverage. The policy now covers everyone who witnesses something and reports it, irrespective of their contractual relationship with UNHCR, including volunteers. The updated policy further aims to foster a 'speak up culture' in UNHCR. There has also been awareness raising activities around the policy and the importance of speaking up, as well as training of the Peer advisor network on the protections provided to whistle-blowers. The process for reporting, and actions to be taken by UNHCR at each stage of the process, are explained in the Administrative Instruction, which also sets out what protected and non-protected activities are. Victim support is coordinated in partnership between the Ethics Office, the Office of the Ombudsman, and the Health/Welfare Service – or the Victim Care Officer in the case of SH cases. UNHCR and UN Women are currently in the process of proposing an amendment to the UNDT rules of procedure to strengthen victim protection, whereby measures can be taken upon request by parties to protect vulnerable witnesses.

The process for investigating and decision-making on protection against retaliation has also been updated. There is now a close relationship between the Ethics Office and the Inspector General's Office (IGO), with distinct but complementary responsibilities for each which strengthen the robustness and independence of the process. After one year of this close working relationship, early feedback is that this has so far been going well. The IGO is tasked with a preliminary fact-finding, which must happen within 30 days. The Ethics Office, on receipt of the fact-finding report, then makes an assessment based on this on whether there is a case of potential or actual retaliation. If yes, then the IGO conducts an investigation of the case, while the Ethics Office makes a decision on what protections to put in place for the whistle-blower. In interview the HR team were also confident in understanding their role in regard to the protection of whistle-blowers (in a PSEA/SH context) and they saw this as a day-to-day responsibility.

In cases of alleged retaliation, the "*burden of proof rests with the organization to prove by clear and convincing evidence that it would have taken the same action absent the protected activity, or that the alleged retaliatory action was not made for the purpose of punishing, intimidating or injuring the complainant*" (quoted from the policy).

4.8.2: There is an independent, full time, and appropriately resourced, ethics office.

Since the 2016-17 Report of the Independent Audit and Oversight Committee, there is clear improvement in ways of working across the relevant integrity and oversight departments – IGO, Ethics Office, Ombudsman. The Ethics Office sits at HQ level, with direct reporting of issues to the Ethics Office, not via country or regional management. The Ethics Office has independent authority to make decisions in cases of retaliation. The Head of the Ethics Office was, until recently, internally recruited, which could potentially have impacted on the independence of this role. However, this position has now become external and with term limits, and the recently appointed Director for the Ethics Office has been recruited externally. There is a sense within the

agency that ethics and integrity issues and actors are supported by the High Commissioner and senior management.

In a 2021 JIU review of the ethics offices within the UN, it was noted that UNHCR had among the highest levels of ethics office staffing, but not necessarily commensurate with the size of the organisation's field presence. There is still no Ethics Office presence at field level, but UNHCR is currently considering whether to introduce it at the regional bureaux. While the JIU 2021 review noted that the Ethics Office was concerned about resourcing, in an interview, the Ethics Office noted that it was adequately resourced for now.

20, 42, 43, 66, 83, 85, 101, 104, 108, 126, 149, 223, 230, 273, 417, 427, 450

4.8.3: There are appropriate incentives in place for whistleblowing, potentially including monetary rewards or compensation, restoration of employment and promotion as well as clear sanctions on wrongdoers, and clear follow-up mechanisms for whistleblowing actions, including timelines.

There are no specific incentives in place for whistleblowing, in particular no monetary rewards. In fact, the concept of monetary incentives was challenged in interview by Ethics Office representatives and their argument for focusing instead on protection measures for whistle-blowers and sanctioning of wrongdoers is appropriate. The range of safety and protection activities available in whistleblowing cases include the reinstatement into jobs and the changing of reporting lines. In certain circumstances, payment for suffering/damage may be considered.

There are clear follow-up mechanisms for whistleblowing actions, including timelines, in the 2022 administrative instruction on retaliation. The Ethics Office must send the complainant an acknowledgment of a request for protection against retaliation within two working days. The Ethics Office must refer requests for protection against retaliation to the IGO for a fact-finding enquiry within 2 working days, and IGO must report back within 30 days. IGO investigations must seek to be completed in 120 days.

Witness protection remains a challenge, but steps have been taken to strengthen this. The 2018 IGO report on activities, stated that following lessons learning from Kenya and Uganda misconduct cases, the IGO developed a witness support protocol to respond to the evidenced "serious implications with respect to witness and UNHCR staff requiring greater support". The   protocol was not made available to the MOPAN assessment team. A further update in 2018 noted that the IGO had created a cross-departmental task force to review and recommend improvements. The 2022 IGO annual update to UNGA noted that the IGO and Legal Department were working closely together to improve processes for victim and witness protection, including mitigation measures to reduce the visibility of witnesses. Challenges related to witness protection were 10% of investigations over the past 5 years.

Sanctions against perpetrators: The 2022 Administrative Instruction states that any actions or sanctions taken against the person who engaged in retaliation will be dealt with by the Director of the Division of Human Resources (DHR), and through the Administrative Instruction on Misconduct and the Disciplinary Process. The offender may be subject to disciplinary proceedings even if the victim did not apply for protection. All communication to the offender on disciplinary action is delivered confidentially.

4.8.4: All staff – including management and oversight/governance staff – are aware of their rights and responsibilities and the resources available to them to support the whistleblowing process. Regular awareness campaigns and trainings are conducted. Staff are sanctioned for non-compliance.

UNHCR staff at country and HQ level are aware of the ways in which they can report, with messaging both on the importance of a speak-up culture and on how to report reinforced through being delivered by many actors – including the senior leadership – and in many forms, not just through one-off information session. Evidence from country offices is that staff are aware of how to report and that they believe the promotion of a 'speak up culture' is supported from the top.

The peer advisor network is an important part of UNHCR's support for staff who have concerns or problems. Peer advisors are elected by their peers and support staff on psychosocial and welfare issues. They are bound by confidentiality rules. There is a constant programme of training for peer advisors. The peer advisor network is overseen by a steering committee managed by the director of ethics, director of the Ombudsman and the director of psychosocial services. In addition to doing code of conduct dialogues, peer advisors play the role as a safe resource for staff to talk to, to help them work out how best to resolve their concerns, including helping find the right route to make a complaint or raise a concern.

There is a one-stop-shop intranet page with information on, and links to, the different processes for making complaints and allegations or raising concerns. There is a Speak-up helpline and a support desk. The Ethics Office is in charge of the support desk. Staff who do not know who to go to with a particular issue can send a message to the support desk, which pulls together legal affairs, psychosocial welfare, human resources,

Ethics Office, and the Ombudsman, with the IGO attending as an observer. The support desk looks at the particular request and refers it to the right entity to follow up.

A 2019 Peer Review of the IGO submits that the increase in complaints of wrongdoing can be attributed to factors including increased trust in safe reporting channels, and a global movement encouraging people to speak up particularly for SH/SEA. The emphasis on speaking up and on safe reporting channels has only increased since then.

4.8.5: Data, benchmarks and indicators relative to whistle-blower protection systems are in place to ensure effectiveness and monitor performance, including anonymized data on the number and nature of complaints of retaliation received, the number upheld, the number of staff sanctioned for wrongdoing or retaliation as a result, and the results of surveys on the satisfaction of the whistle-blower with remedies.

While the UNHCR Ethics Office collects partial data which could be used to monitor performance, there are no performance indicators or associated benchmarks. UNHCR is working on establishing these benchmarks and building a confidential tracking system based on the updated 2022 Policy. There are no annual reports of the Ethics Office produced for the governing body or publicly available, which the UN JIU Inspector who led the report sees as a 'serious lacuna' (JIU report, 2021). The IGO reports annually to EXCOM and provides regular oral updates to the ExCom Standing Committee. However, the UN Inspector, as mentioned by the 2021 JIU Ethics report, does not see these oral updates as sufficient engagement opportunities.

The IGO publicly publishes an annual report on activities and an oral update with investigations data including a description of the trends in number of complaints, a breakdown of types of misconduct, and also a breakdown of actions following assessment of the complaints. In 2022, there were 1,702 complaints of misconduct registered with the IGO, however the number of retaliations is not disclosed.

An Annual HR report, Practice in Disciplinary Matters and Cases of Criminal Behaviour, is shared with staff and contains a breakdown of the types of misconduct registered and sanctions imposed. The latest report contains a breakdown of Complaints received, investigations opened, and reports submitted by the IGO to DHR involving UNHCR personnel. An IGO presentation to MOPAN states that 10% of investigations 2016 to 2020 in 18 UNHCR operations involved tangible witness protection challenges.

Since its pilot in 2022, the Ethics office is the secretariat for the Support Desk available to colleagues to field questions relating to ethics related issues – Issues submitted are looked at by Ethics, Legal, Ombudsman, HR and Psychosocial Welfare, and the progress on cases is monitored by Ethics so that queries are dealt with in a timely way. UNHCR's SEA Risk Management Tool (year unknown) has specific guidance on retaliation and how to protect victims and witnesses, such as "*ensuring confidentiality, taking protective measures such as security assessments, safe shelter, relocation or emergency resettlement where necessary* ".

MI 4.8 Evidence Confidence	High confidence

MI 4.9: Appropriate safeguards are in place and enforced to prevent sexual exploitation and abuse	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.38**
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).	3
Element 4: Quality training of personnel / awareness-raising on SEA policies is conducted with adequate frequency.	3
Element 5: The organisation has clear standards and due diligence processes in place to ensure that implementing partners prevent and respond to SEA.	3
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 co-ordination fora at HQ.	4
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.	4
MI 4.9 Analysis	**Evidence documents**

4.9.1: 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.

UNHCR is at the forefront of the UN's PSEA work. Its Strategic Directions 2022-2026 includes PSEAH in its commitment to invest in its workforce and work environment, and the support from the High Commissioner and the senior leadership for this is strong and visible at all levels of the organisation. UNHCR set up its Office of the Senior Coordinator for Prevention of and Response to SEA / SH (PSEAH Unit) in 2018. Following the retirement of the first Senior Coordinator in May 2023, the Senior Policy Adviser is acting in this role until recruitment is finalised, answering to the Deputy High Commissioner. The 2018 Addressing Sexual Exploitation and Abuse and Sexual Harassment Strategy and Action Plan prescribed a zero-tolerance policy on SEAH and aligned to the UN Secretary General's 2003 Bulletin on Special Measures for PSEA. In 2020, UNHCR issued its Policy on the Victim-Centred Approach to Sexual Misconduct, the first of its kind in the UN system. The development and implementation of the 2020 policy was supported by virtual workshops and consultations with country operations and divisions, which were used to plan and integrate the policy in UNHCR's processes at all levels. The Policy was accompanied by UNHCR's 2020-2022 strategy and action plan for SEA-SH which is aligned to the 2003 UN SG bulletin and 2018 UN protocol on allegations of SEA for IPs and the 2019 IASC 6 core principles, and which has recently been updated with the 2023-2025 Strategy and Action Plan. The action plan reflects practices, gaps, lessons learned and recommendations from an independent review of UNHCR's existing procedures and policies on PSEA. The 2023-25 Strategy and Action Plan, which is now published, was shared in draft form with the MOPAN assessment team during the evidence gathering period for this MOPAN assessment.

UNHCR's PSEA policy is applicable to all UNHCR personnel, including "UNHCR staff members, affiliate workforce, interns, as well as other UN staff members on secondment or loan with UNHCR from a releasing organization applying the United Nations Common System of Salaries and allowances". All personnel are required to sign the 2004 Code of Conduct, compliance with which is monitored by the HR department.

While PSEA is a fast-changing area in which UNHCR is making strides, it is also an area that requires long-term cultural change within organisations and societies. UNHCR is aware of this and committed to sustained efforts to meet long-term internal and external challenges. Internally, it will take time to build trust, so people feel safe to report. Externally, the challenging environments in which UNHCR works do not lend themselves to easy routes of support for victims/survivors and witnesses. There are often few means of protection beyond resettlement for victim/survivors.

4.9.2: Mechanisms are in place to regularly track the status of implementation of the SEA policy at HQ and at field levels.

Since 2018, the Senior Coordinator in the PSEAH Unit has published an annual 'Year in Review' publication, with progress against the strategy. The High Commissioner sends their annual management letter to the UN, in accordance with Section 4.6 of the SG Bulletin on SEA. This letter lists progress against key areas such as training, reporting and inter-agency initiatives. The letter is not published (it is for other UN entities), but it informs the UNSG annual 'Special Measures' report. The last letter was sent in Jan 2023. The annual letter is accompanied by an updated Action Plan, based on the UN model template for PSEA Action plans. Through this action plan, outcomes are mapped against indicators, targets, key actions, timeframes and reference to the department or individual responsible for the outcome. UNHCR did not have a system for tracking against this action plan. When asked, interviewees challenged the notion that tracking against the same list of PSEA objectives across all operations is useful, as the contextual PSEA challenges differ widely and militate against a one-size-fits-all approach. UNHCR does not have a formal, systematic way of global monitoring against the action plan by aggregating from operational to global level, but there is a range of progress reporting and other feedback mechanisms within the organisation.

The report of the Inspector-General to ExCom lists trends in SEA cases and investigations. UNHCR does not have a formal, systematic way of global monitoring against the action plan by aggregating from operational to global level, but there is a range of progress reporting and other feedback mechanisms within the organisation. For instance, while there is no formal mechanism to coordinate country/regional inputs into the action plan, the PSEAH Unit has quarterly dialogue meetings with the regional PSEA focal points, who coordinate feedback from operations, and disseminate guidance from HQ. The country Representative is accountable for leading & ensuring the development, implementation and monitoring of a multi-year strategy

that incorporates PSEAH. And, as part of the Enterprise Risk Management Framework, SEA risk is systematically assessed against an SEA risk tool for planning and mitigation.

The COMPASS system has an organisational marker for PSEA/SH, applied at output level in COMPASS, to support the tracking of planning, budgeting and implementation linked to PSEA and SH by identifying the results that contribute to this cross-cutting priority. Work on operationalising a marker across operations is continuing. A guidance note was developed and issued to promote and support the use of the marker in a more consistent manner across operations and regions, however, it has been challenging to encourage operations to use this marker and it has not been applied consistently.

4.9.3: 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).

On staff resources. The PSEA Unit was set up in 2018 to coordinate UNHCR's efforts around tackling sexual misconduct, including with UNHCR operations. It consists of eight positions under the Senior Coordinator (who is a D1 position, but the position is currently filled by the Senior Policy Advisor as an interim measure during recruitment). Seven of these are currently filled. The PSEA unit works multi-functionally with IGO, Legal Affairs, External relations, Communications, HR, International Protection, Innovations, and Risk Management. The legal team and HR team are also involved in PSEAH. All departments noted that they coordinate and work well together, collaboratively and within their mandate.

IGO has 32 positions out of which 24 are investigators, 12 of whom are male and 12 female, including one recently recruited to the P5 level. The investigators are based in multiple geographies, including Geneva, Pretoria, Nairobi, Amman and Bangkok. Whilst there are no dedicated SEA investigators, all investigators have PSEAH knowledge at varying levels, some are more specialized than others and are generally assigned to SEA and SH investigations. A 2019 IGO Peer Review found that all P5 or higher staff were white and male, while victims of SH/SEA might be more comfortable interacting with female investigators and the IGO Guidance Note for Minors states that efforts will be made to recruit female investigators. Efforts to do so have been made, but IGO challenges the notion that a victim centred approach necessitates allocation of a female investigator and suggests that many victim/survivors are comfortable with male investigators who have adequate understanding of SEA.

There are 400 focal points across regional and country offices, who are PSEA champions as part of their job. In Ukraine, there was dedicated UNHCR PSEA capacity to support the operations, while the Iraq operation has two PSEA focal points – one in each field office.

On tools and resources. There is a UNHCR tool kit on PSEA/H, ensuring that focal points have a range of resources and tools to support protection against SEA at the Bureaux and Country operations level. The toolkit is also available for partners. The PSEAH Unit held county/regional consultations on these tools to build capacity. There is also a UNHCR PSEA Focal Point community network SharePoint for peer-to-peer exchange: PSEA Focal Points can raise questions, communicate with other PSEA FPs, search the document repository for good practice examples, share samples of PSEA work in their operation.

An SEA Risk management tool was rolled out in 2021 to aid the identification and mitigation of SEA risk in operations. Other risk tools relating to implementing with partners, non-food item distributions, and cash-based interventions also highlight specific risks of SEA linked to these modalities as well as good practice mitigations to address common causes and consequences. The SEA risk management tool was created in collaboration between the Enterprise Risk Management Unit (ERM), PSEA-SH Unit and the Division for Strategic Planning and Results.

There are confidential structures in place for UNHCR staff to report allegations, including through the Speak Up! Platform. Reports made through this platform go directly to the independent IGO. Reporting can also take place through the network of focal points, and interviewees were aware of the channels for reporting.

Community-based complaints mechanisms (CBCMs) are more challenging. While the Ethics Office notes that such mechanisms exist (such as complaints boxes, dedicated email inboxes, engagement with community leaders) for the vast majority of operations, we find that their uptake can be limited. Country/operation CBCMs were mentioned in interviews and documentation, such as for instance the Moldova.help@unhcr.org mailbox, which is an online form available in multiple languages. However, we did not see data on how much this is used, and in interview it was suggested that there is underreporting.

On budgeting. We have not seen HQ budget documents specifically on PSEA. While the PSEA Unit has a budget for its own staff costs and to carry out PSEA/SH activities, the MOPAN assessment team did not

1, 2, 4, 13-18, 20, 26-38, 39, 40, 42-48, 50, 83, 85, 96, 99, 101, 117, 118, 119, 126, 143, 149, 152, 211, 213, 223, 224, 225, 227, 228, 229, 230, 231, 233, 236, 238, 239, 240, 241, 362, 363, 417, 418

receive figures on this during the evidence gathering period, nor see documentary evidence of overall budget commitments since PSEA is mainstreamed across many departments each with their own budgets.

The 2022 Budget advisory Committee advised UNHCR to strengthen efforts to expedite improvements to addressing accountability/oversight/SEA/SH and asked for future budget reports to include progress on this.

4.9.4: Quality training of personnel / awareness-raising on SEA policies is conducted with adequate frequency.

UNHCR has mandatory training on PSEA, as well as a range of other training and capacity building options for staff and partners, and joint PSEA training with other UN agencies. PSEA training is mandatory as part of the contractual requirements for UNHCR personnel, with compliance a key activity in the action plan and objectives. UNHCR has 97% compliance rate for mandatory online training and in 2022, There is also a requirement to refresh the UN training every three years, and an indicator within the action plan for all UNHCR staff to receive annual refresher training on the standards of conduct and mechanisms to report complaints of misconduct.

In addition, there is a variety of trainings and capacity building opportunities for personnel in a range of languages specifically on PSEA and a one-day PSEA training (accompanied by a ½ day SH training) for staff and contractors. The trainings are face-to-face and include interactive and experiential case studies. UNHCR's PSEA Unit delivered non-mandatory learning activities to a total of 1,541 personnel over 2021 and 2022, which equates to 8% of personnel. PSEA training is also integrated into other training and capacity building efforts. For instance, there are PSEA elements mainstreamed into risk management and emergency operations training, and country/region specific trainings.

There is also a range of awareness raising activities, including from the leadership. For instance, in 2020, the High Commissioner, together with the UNHCR Senior PSEAH Coordinator and the UNICEF Executive Director, held a Town Hall on Sexual Misconduct with the staff of the two organisations around the world. The Reflective Leadership Dialogues, launched online in 2020, is an interactive initiative encouraging managers to identify and challenge attitudes and behaviours at the root of toxic and abusive work environments that lead to SEA and SH.

UNHCR ensures that their resources are adapted and used beyond their original use. The organisation makes its PSEAH learning resources available externally, including in the IASC materials library, in inter-agency groups and on the internet. The MOPAN team did not receive any direct feedback from staff on the quality of training.

4.9.5: The organisation has clear standards and due diligence processes in place to ensure that implementing partners prevent and respond to SEA.

UNHCR adheres to the UN Protocol on allegations of SEA by implementing partners and has created an Administrative Instruction on IP PSEA Capacity Assessment (2021). All partner agreements contain specific PSEA clauses in line with the Protocol. Since 2021, UNHCR has begun to assess all partners' capabilities and processes for preventing and addressing SEA. Around 80% of eligible NGO partners had been assessed on their PSEA capacity as of end 2022. While the MOPAN assessment team has not seen specific contract agreement examples, multiple country offices shared examples of complete capacity assessments, which are thorough:

UNHCR-funded partners' agreements include a requirement to undergo PSEA Capacity Assessment. The Partner Self-Assessment form has a checklist of requirements and supporting evidence documentation, which includes request for evidence of policies, training packages, investigation capacities and other areas for PSEA. UNHCR also utilises the partner assessments done by other UN agencies to avoid duplication. Where the capacity of the partner is unsatisfactory, UNHCR provides a capacity strengthening implementation and monitoring plan, including timeframes for compliance and a specific statement that non-compliance may lead to withheld funds/ contract termination, in line with UN 2018 protocol.

Overall, UNHCR has a strong approach to the UN Partner Capacity Assessment process and is implementing it across operations. Training in field operation settings cover both staff and partners. There is an e-learning course for partners, and specialised training in some cases where the risk is higher, in partnership with other UN agencies.

Feedback on the usefulness of UNHCR's training and capacity building measures has been mixed. A move to increased virtual trainings has led to questions about the quality of training, compared to face-to-face trainings. In some operations, we heard of duplication (implementing partners having to do the exact same or very similar basic training, provided by UNHCR and several other training providers, multiple times – even

in the case of partners that specialised in PSEA), while in other cases we heard of UNHCR using feedback from partners on gaps and needs to tailor training to a particular organisation and evolve the training as the capacity of that organisation strengthened and its needs changed.

In cases where PSEA cases are raised with implementing partners, most partners conduct their own investigations through their own processes and are given support by UNHCR. IGO will only occasionally step in if the partner does not have capacity or competence. JIU reports (2020) that UNHCR has revised and updated its implementing partner agreements and strengthened clauses and provisions on investigation. The IGO supports partners through an e-learning course specific to investigations and an Investigations Partner Toolkit (no year) providing comprehensive guidance on how to conduct SEA investigations, with attention given to victim/survivor considerations, and some gender sensitive guidance.

This approach to PSEA capacity assessment, capacity building and tracking works well, but is more challenging in the case of government partners, over whom UN entities have no mandate. The increasing number of small, national NGOs with less capacity among UNHCR's partners also poses a challenge, as capacity strengthening takes considerable effort. Another challenge is the presence of volunteers, which led UNHCR to issue a Guidance on Vetting and Registration of Volunteers in 2022, together with a Do's & Don'ts leaflet. In Hungary, volunteers signed a Code of Conduct & Volunteer Undertaking.

4.9.6: The organisation can demonstrate its contribution to interagency efforts to prevent and respond to SEA at field level, and SEA policy/best practice co-ordination fora at HQ.

UNHCR can demonstrate a strong contribution to interagency efforts to prevent and respond to SEA at field level, and SEA policy/best practice co-ordination at HQ. The High Commissioner was the IASC Champion from 2019-2020, with his own priorities and action plan for inter-agency cooperation on PSEAH, contributing to UNHCR's leadership in the inter-agency collaboration for PSEA and launching a range of initiatives on leadership and cultural change, training on PSEA/PSH and investigations for partners, and community outreach. A range of publications were published under the High Commissioner's championship, such as a "Case Conference" training package for focal points, Learning packages in multiple languages and publications on values, attitudes, and organizational culture. In addition, UNHCR contributed to an external review of PSEAH led by the IASC.

We also found many examples of UNHCR participating actively or leading inter-agency work on PSEA in country contexts, including through providing funds. UNHCR was also the first UN agency to pilot the inter-agency Misconduct Disclosure Scheme in 2021, contributing to the efforts to prevent re-hiring of perpetrators in the aid sector, including at country level.

4.9.7: Actions taken on SEA allegations are timely and their number related to basic information and actions taken / reported publicly. On reporting. IGO reports annually to UNGA on the number of registered misconduct complaints including SEA and SH, comparing figures to the previous year. The reports are publicly available. The latest report, for 2022, noted that 73% of assessments of complaints relating to SEA/SH were finalised within four weeks. It also noted an upward trend in cases, and attributed the increase mainly to better information, trust and channels for reporting.

UNHCR also reports publicly on allegations of SEA via the UN database, and UNHCR's yearly cases are published in the UNSG's special report. UNHCR also produces a report on disciplinary cases, which is shared with all staff and includes specific case detail - level of perpetrator, level of victim/survivor, type of SEA, and sanction against perpetrator – thus highlighting what happens if you engage in sexual misconduct. It does not include cases that were closed by management, and the reason for closure. The 2022 report on disciplinary cases included 4 SEA cases and 3 SH cases.

On timeliness. UNHCR prioritises SEA cases. IGO's Standard Operating Procedures for the Intake Unit of its Investigation Service states that allegations of sexual misconduct are urgent and sensitive and therefore require priority processing. IGO's timeline for the assessment phase is within four weeks and the conclusion of investigations in 4-6 months. The median time is around 5.5 months for both SH and SEA investigations. While UNHCR staff with responsibility for PSEA cases noted that victims often feel that the process takes too long, timeliness has to be balanced with thoroughness. Delays can also be caused by complications around protection measures and victim requirements, which can be heightened in emergency situations.

IGO statistics on SEA show that between January-June 2023, there were 106 allegations of sexual misconduct against implementing partners and 25 against UNHCR personnel. In the period 2018-June 2023, there were 842 allegations, 678 against implementing partners and 164 against UNHCR personnel. Most investigations against implementing partner staff remained open, while most investigations of UNHCR staff were closed, illustrating the difficulties in controlling the timeliness of partner investigations.

On misconduct disclosure. UNHCR's HR Department is responsible for uploading data onto ClearCheck. As of June 2023, UNHCR has 26 SEA subjects registered in ClearCheck (the highest number of all UN entities besides the Secretariat). Where the allegations concern sexual misconduct, UNHCR's policy is to complete the investigation even if a staff member resigns, retires or separates from the organisation for other reason. Where there are reasonable grounds to believe that a staff member has engaged in SEA, administrative leave is without pay, with the Director for the Division of Human Resources making the decision.

UNHCR was the first UN agency to pilot the Misconduct Disclosure Scheme in 2021. All internationally recruited candidates are screened in the scheme by OneHR. In May 2022, the use of the scheme started to gradually expand by including decentralized hiring processes of a number of field operations. UNHCR's professional reference template has a direct question on why the candidate left their previous company and if the organisation would be ready to re-employ them.

4.9.8: 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.

UNHCR is a leader on promoting a victim-centred approach compared to other UN Entities. It has a specific policy and has invested in both external - through the PSEA Outreach Fund – and internal capacity, although it still lacks specific case managers.

UNHCR's Policy on Victim Centred Approach (VCA) in UNHCR's Response to Sexual Misconduct (2020) covers SEA and SH. The policy sets out a clear definition of VCA and is the first of its kind in the UN System. IGO already had a VCA standard operating procedure (SOP) for investigations (both for SEA and other investigations) before the corporate-level policy was introduced in 2020. The PSEA Units work on promoting VCA receives strong and vocal support from UNHCR's leadership.

UNHCR has a Senior Victim Care Officer, who is tasked to assist SH victims, not victims of SEA. PSEA Focal Points in the field work with victims of SEA and support their access to assistance and support. Additionally, the IGO investigator lead communicates with SEA victims. IGO have internal protocols and requirements on when and how to communicate the status of the case, in line with the principles of informed consent and risk assessment. IGO has invested in VCA initiatives such as upskilling the investigators in trauma-informed interviewing and the area of forensics and understanding different kinds of evidence, so that they can use common but less understood forms of evidence such as mobile phone messages. UNHCR only refers a case to Member states for criminal accountability with the victim's consent, and following a risk assessment for victims/witnesses and mitigatory actions. The Inspector General's Office oral statement to the standing committee in 2022 expresses that the balance of a victim-centred approach with witness protection and due process rights remain a key challenge.

UNHCR's PSEA Community Outreach and Communications Fund was set up in 2020 to support community-led efforts in PSEA support. The PSEA Outreach fund recipients included projects for mapping of survivor/victim services. Having funded the Fund since 2020, UNHCR is now seeking sustainable funding from other financial contributions to scale up. UNHCR has been particularly active in supporting community VCA approaches related to the Ukraine refugee situation.

UNHCR is committed to a VCA in policy and processes, but the PSEA Unit notes that operationalising a VCA and creating the right organisational culture is a challenge demanding long-term efforts to engender a culture change. It is hard to measure whether trust in PSEA processes is increasing. Lack of trust is acknowledged as a key risk leading to poor PSEA results within UNHCR's SEA Risk Management tool. The tool suggests proactive treatment of 'outreach and trust building activities' with people of concern, focusing on one-to-one discussion, to foster an environment where victims report.

MI 4.9 Evidence Confidence	High confidence

MI 4.10: Appropriate safeguards are in place and enforced to prevent sexual harassment	Score
Overall MI rating	Satisfactory
Overall MI score	3.00
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.	3

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.	4
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.	3
MI 4.10 Analysis	**Evidence documents**

4.10.1: 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.

UNHCR's Strategic Directions 2022-2026 commits UNHCR to invest in its workforce and work environment, and prevention of sexual harassment (SH) is part of this commitment. UNHCR does not have a dedicated SH policy, as SH is covered under the 2020 Policy on a Victim-Centred Approach in UNHCR's response to Sexual Misconduct, developed in 2020 in collaboration between the PSEAH Unit and the Senior Victim Care Officer (SCVO). Similarly, the action plan is combined with PSEA under the Sexual Misconduct Action plan described in 4.9.2.

The highest level responsible for SH is the Senior Policy Advisor, who in the absence of a Senior Coordinator leads the PSEAH Unit, and answers to the Deputy High Commissioner. At operational level, Country Representatives are accountable for leading and ensuring the development of a multi-year strategy that incorporates SEA/SH, including resourcing and operationalisation.

UNHCR's definition of SH is aligned to the UN System Model Policy on SH. The commitment to strengthening PSH is aligned with the CEB Task Force on Addressing SH within the Organisations of the UN System. UNHCR uses the UN Entity Level Action Plan to track Protection against Sexual Misconduct, including PSH activities. UNHCR has decided to group SEA and SH in its policy under the broader term of 'sexual misconduct'. This could cause some problems, as 'sexual misconduct' is a broader non-legal term, and the legal meaning of SEA versus SH are not the same. UNHCR notes that although it groups SEA and SH under the same umbrella of 'sexual misconduct', the two terms retain their conceptual and legal differences. However, from a legal point of view, the term 'sexual misconduct' can muddy the waters on the specific kinds of misconduct that SEA and SH are.

In 2022, the 2018 retaliation instruction was revised to include clearer roles/responsibilities, explicit mentioning of reporting mechanisms and support, and expanding the policy to include interns. The Code of Conduct also explicitly prohibits any form of harassment in the workplace, including sexual harassment and abuse of power. In terms of tools accompanying the policies, in the UNHCR Risk Management tool for Duty of Care (2022), there is a specific risk event category of SH, acknowledging the difference between SEA/SH, and outlining the cases of, proactive "treatments" for, and consequences if not addressing SH.

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

The Senior Coordinator is responsible for reviewing progress for all sexual misconduct activities (currently, the interim Senior Coordinator is the Senior Policy Advisor). UNHCR does not have a global-level systematic process for monitoring actions against the action plan and challenges the notion that tracking against a list of objectives at operational level would be useful, as the context is different and objective tracking requires a one-size-fits-all approach. While this may be more valid in the case of PSEA against people of concern, this argument has less traction in the case of preventing sexual harassment in the work environment. UNHCR should consider how to better monitor and report on progress on its action plan on prevention SH in a meaningful way across country offices. We found no evidence of tracking progress on SH-related activities at field level. This may be because a strong emphasis on SEA in country operational settings may lead to less emphasis of and visibility of activities to address prevention of SH in the work environment. This said, the annual publication of the 'Year in Review' on sexual misconduct by the Senior Coordinator has been consistently published in the period 2018-2022. This reports against activities in the policy and action plan but does not add up to systematic tracking.

UNHCR produces a report on disciplinary cases, which is shared with all staff and includes specific case detail – level of perpetrator, level of victim/survivor, type of SEA, and sanction against perpetrator – thus highlighting to staff how UNHCR responds to sexual misconduct cases and how sanctions are applied. The 2022 report on disciplinary cases included four SEA cases and three SH cases.

4.10.3: 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 co-ordinating the response, and clear responsibilities for following up with victims.

The Policy on Performance Management (2022) states that it is a manager's role to nurture a harmonious and enabling working environment, as laid out in the 2014, Policy on Discrimination, Harassment, Sexual Harassment and Abuse of Authority. The highest level responsible for SH is the Senior Policy Advisor who in the absence of a Senior Coordinator leads the PSEAH Unit. The 2020 Policy on VCA to Sexual Misconduct sets out responsibilities for implementing the policy and following up with victims. The Senior Victim Care Officer and Senior Coordinator are explicitly named in the VCA Policy, to draw direct links between the policy and the responsible person. The SVCO sits in the PSEAH Unit and is responsible for guiding, advising and reporting on the implementation and operationalisation of UNHCR's victim-centred approach in cases of sexual harassment.

The main function of the Senior Victim Care Officer (SVCO) is to provide psychosocial support advice and guidance to people who have experienced SH in UNHCR. For victims of SH who decide to take action, the SVCO accompanies them through the process, including when giving evidence at the hearing. The role is constantly developing in line with feedback and progress on PSH. The SVCO was not an added resource but transferred from the HR dept to the PSEAH Unit. The PSEAH Unit are hiring another victim care officer due to the demand and need to cater to victims. It is clear that the SVCO function is under-resourced.

The Investigation Service within the Inspector General's Office investigates misconduct, and the IGO provides policy and risk advice on misconduct matters, as well as proactive and reactive assurance over integrity risk. The IGO Standard Operating Procedures for the Intake Unit Investigation Service is an internal document which documents the departments and services that SH victims could be referred to for support.

There are several support channels for victims of SH. There is a minor risk of staff being confused about multiple channels, but strengthened awareness efforts, as well as close collaboration between relevant departments (HR, Ombudsman, Ethics Office, IGO, legal services) are mitigating this. From HQ, the Victim Care Officer supports staff to help them choose a reporting path. At operational level, the peer advisory network, which is supported under three offices (ethics, psychosocial wellbeing, and Ombudsman) are also trained on guiding and supporting staff on how to report SH and seek support services and protections and can for many be a first stop when deciding on their course of action.

2, 7, 13, 16-18, 27, 29, 32, 34, 36-41, 43, 46, 48, 66, 83, 85, 99, 101, 224, 228-230, 363, 365, 417

4.10.4: 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).

UNHCR has training on SH, including specific training for managers. UNHCR's internal PSEA/SH Learning Package is face to face and has a specific half-day session on SH using participatory and experiential learning methods. In 2022, the PSEAH Unit coordinated training for senior management groups within operations. The SCVO conducts training of the peer advisory network. She also conducts training on SH in emergency deployment and women's security awareness training.

In addition to training, UNHCR conducts awareness raising events and processes. In 2020, the High Commissioner, Senior PSEAH Coordinator and UNICEF's Executive Director held a Town Hall on Sexual Misconduct with the staff of the two organisations around the world. In 2021, the PSEAH Unit held country/regional consultations to brief teams on SEAH tools, resources, and support. And the Reflective Leadership Dialogues, launched online in 2020, is an interactive initiative encouraging managers to identify & challenge attitudes and behaviours at the root of toxic and abusive work environments that lead to SEA and SH.

During the High Commissioner's leadership of the IASC in 2020, UNHCR launched a Communications Package for humanitarian leaders to aid in organisational culture change, and in 2021, it published a collection of 'Promising Practices Organizational Culture', both of which focused on power imbalances in the workplace.

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

UNHCR is investing more in non-formal reporting, as a way to encourage victims to get support, and feel comfortable to disclose. These do not necessarily lead to legal recourse, but may in the future lay the ground for this.

UNHCR's approach to reporting of SH allegations is to give the choice to victims on whether they would like to engage in a resolution process and, if so, if they prefer an informal process or formal investigation.

The main way advertised for victims of SH to seek advice is through the SVCO. Since 2020, the support from the SVCO follows an opt-out process, so victims are automatically referred to them, unless they decline support.

The Ombudsman's Office provides a confidential, impartial and independent service for the informal resolution of work-related problems and conflicts. It offers an informal alternative to formal complaint.

For formally disclosed allegations, the IGO conducts an investigation and follows due process.

The SCVO has monitored the intake and engagement channels of complainants since 2021. In 2022, 55% of complainants engaged in a resolution process, and of those, 70% engaged in a formal process.

UNHCR's revised Instruction on Protection against Retaliation (August 2022) aligns with UNHCR's Victim Centred Approach Policy through provision to protect victims of sexual misconduct even when they choose not to report. An important innovation is the new SH information disclosing platform, 'NotOnlyMe', also known as the 'Escrow Platform'. The platform allows victims to anonymously share information regarding their experience, and if it matches with someone else's experience, and the same perpetrator is flagged, they are both notified. The platform has been launched, and early feedback is that it has led to matches of people's reports of SH. The platform has strong data protection protocols, and both the importance and challenges of protecting the anonymity of the data is recognised.

4.10.6: The organisation ensures that it acts in a timely manner on formal complaints of SH allegations.
Sexual Misconduct cases are prioritised by UNHCR, as set out in the IGO Standard Operating Procedures for the Intake Unit Investigation Services. The IGO Investigations Service use a case management system, CaseIQ, to record and track complaints. This is a popular system used by other investigative bodies, though it does not capture all statistical info requested by internal and external stakeholders. IGO notes that gathering evidence for SH cases is difficult, and at the end, it is not IGO, but the UNHCR legal team who make a legal judgement and the human resources department who determine the sanctioning judgement. The 2022 IGO report noted that 73% of assessments of complaints relating to SEA/SH were finalised within 4 weeks, with investigations taking 4-6 months.

UNHCR has been learning from feedback. For instance, a research project with the University of Glasgow highlighted feedback from victim/survivors that there was not enough communication throughout the process, in particular with the HR process. UNHCR is currently working on responding to this feedback to improve the HR process. UNHCR has also experimented with different way to get feedback, including the SVCO bringing some victims to Geneva to talk to the Deputy High Commissioner and legal colleagues to provide direct feedback on the process from a victim's perspective.

4.10.7: 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.

IGO's annual Oral Update to the Standing Committee is a public document and provides an overview of number and nature of actions. In 2022, the IGO received 55 complaints of sexual harassment with identified or identifiable victims, compared to 52 in 2021 and 48 in 2020. In 2022, 45% of complaints implicated implementing partner staff, up from 44% in 2021. 142 investigations (in total) were finalised, of which 55% were substantiated. For SH cases, the substantiation rate was as high as 80%, while for SEA cases it was below average at 37%.

IGO also reports on SEA and SH in its Annual Report to UNGA. This report is also public. The 2022 report noted that 73% of assessments of complaints relating to SEA/SH were finalised within 4 weeks, with investigations taking 4-6 months.

UNHCR's report on disciplinary cases is shared with all staff. The 2022 report included a graph breakdown of Sanctions on SEA and SH cases from 2018-2022:

a graph breakdown of nature of misconduct for which a sanction was imposed, including SEA (12 cases in the 2018-22 period) and SH (17 cases in the 2018-22 period) areas; specific but anonymised case detail - level of perpetrator, level of victim/survivor, type of SEA, and sanction against perpetrator - highlighting what happens if you engage in sexual misconduct.

UNHCR feeds into inter-agency HR mechanisms such as ClearCheck and, more recently, has piloted the implementation of the Misconduct Disclosure Scheme. As of June 2023, UNHCR have 32 SH subjects registered in ClearCheck.

MI 4.10 Evidence Confidence	High confidence

RELATIONSHIP MANAGEMENT

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

KPI 5: Operational planning and intervention design tools support relevance and agility in partnerships.	KPI score
Satisfactory	2.84

UNHCR conducts a large number of participatory multi-sector needs and vulnerability assessments every year. These are joint or shared where possible and are fed into programming and budget decisions. UNHCR requires its needs assessments to be rights based and protection-centred, and has protection expertise at all levels of the organisation. UNHCR's stronger focus on durable solutions and the HDP Nexus means a need for new skills while at the same time recognising that UNHCR's role is not to become a development actor itself.

UNHCR follows clear criteria for prioritising and ranking the severity of needs and crises. Prioritising between crises is difficult due to earmarking, and the situation is more one of UNHCR doing what it can with the funding available in many underfunded refugee situations. In this situation, ensuring that at the end of the year, unearmarked funding has primarily been spent on operations and crises where the needs are most acute is an urgent priority, and more detail in UNHCR's reporting to show how the organisation ensures this is needed.

COMPASS includes age, gender and diversity (AGD) indicators at impact, outcome and output areas, and a new organisational gender equality marker enables UNHCR to track outputs contributing to gender equality. COMPASS does not yet have robust baselines (or any at all in many cases), which affects the ability to monitor progress on AGD indicators as well as the ability to determine robust and meaningful results targets.

UNHCR's 'risk management journey' has successfully followed a demanding schedule for improvement, with the potential to make UNHCR a leader within the UN system. UNHCR includes conflict sensitivity and do no harm principles in its planning, but cites protection and political sensitivities as the reason for not systematically providing conflict analyses in strategy documents.

UNHCR is an active and constructive participant in country coordination efforts, according to its comparative advantage. It takes a leadership role in refugee emergencies, and has clearer responsibilities and more predictability in when and how it responds to IDP and mixed situations. It has become better at sharing data with partners, but improvements in how and when UNHCR shares data need to continue.

UNHCR has good anticipatory response systems and structures in place for early warning and warnings are heeded through trigger mechanisms in the emergency contingency planning and acted on through rapid response. Wherever possible, UNHCR works with host governments to develop their contingency plans. However, while UNHCR invests appropriately in anticipatory responses, it operates in highly unpredictable contexts and even the worst-case scenarios of recent crises underestimated their magnitude.

UNHCR's commitment to AAP is one of the eight priority or focus areas on the strategic directions. UNHCR actively seeks to use the views of communities to improve programming, using feedback and complaints mechanisms, with further improvements still sought. UNHCR is committed to working close with national authorities and does so routinely. However, it has not yet found the recipe for advocating towards and capacitating governments to move from short-term humanitarian to longer-term economic inclusion models for refugee populations.

MI 5.1: Strategies and programming target the greatest need and people most left behind.	Score
Overall MI rating	Satisfactory
Overall MI score	2.60
Element 1: In-depth assessments and multidimensional analysis – joint or shared where possible – are conducted to inform programme design and are monitored and updated regularly. As part of this, there is a clear evidence base and baseline around needs, special groups such as women and the disabled, and people most left behind, including poorest of poor, but also elderly, disabled, and other marginalized groups.	3
Element 2: Specialized staff are available and used from the outset to support planning processes, especially on thematic and sector specific issues.	3
Element 3: There are clear criteria for prioritisation and ranking the severity of needs and crises.	2

Element 4: Downstream and cross-border impacts of crises are assessed or projected and factored into programming.	3
Element 5: All evidence bases contain disaggregated data, including by sex, age and disability. Data from local actors and other key stakeholders is integrated into needs analysis and programme design.	2

MI 5.1 Analysis	**Evidence documents**
5.1.1: In-depth assessments and multidimensional analysis – joint or shared where possible – are conducted to inform programme design and are monitored and updated regularly. As part of this, there is a clear evidence base and baseline around needs, special groups such as women and the disabled, and people most left behind, including poorest of poor, but also elderly, disabled, and other marginalised groups. UNHCR conducts a large number of participatory multi-sector needs and vulnerability assessments every year for refugee operations. These are joint or shared where possible and are fed into programming and budget decisions. Many of these, such as the annual Vulnerability Assessment of Syrian Refugees in Lebanon (VASyR) produced by UNHCR, WFP and UNICEF, are widely acknowledged for their quality. UNHCR has a microdata library which currently hosts over 700 datasets. UNHCR's business transformation programme, with the introduction of a new RBM system COMPASS, is strengthening the reporting and planning cycle with multiyear planning based on multi-stakeholder analysis and joint planning. While UNHCR already systematically feeds needs and vulnerability assessment data into programme planning, COMPASS will make longer-term planning and trend analysis based on this data easier. UNHCR requires its needs assessments to be rights based and protection-centred, ensuring that "*its activities target the most vulnerable, enhance safety and dignity, and protect and promote the human rights of beneficiaries*" (Emergency Handbook). Needs assessments routinely disaggregate according to gender and age. Data is often in the form of household surveys, and capture households with people living with disability, female-headed households and other markers of increased vulnerability. Surveys are often accompanied by focus groups and in-depth interviews to go in more depth on barriers to services and protection for particular groups. While UNHCR has not yet established clear baselines for reporting on its own results, in the case of participatory needs assessments, particularly in large refugee operations, UNHCR – often with partners – carries needs assessments out regularly and can therefore track trends over time, including for the most marginalised UNHCR's Division of Resilience and Solutions is also conducting longitudinal panel surveys – individually and with partners. Panel surveys could help understand, for example, how protection needs of individuals from particular groups evolve over years of protracted displacement and can provide evidence to assist policy and investment decisions. UNHCR's Emergency Handbook sets out context assessments and needs assessments as standardised processes. The Needs Assessment Handbook (2016) provides detailed guidance on roles and responsibilities, key principles on how to conduct needs assessments, and how to link to other information systems and UNHCR processes. The Needs Assessment for Refugee Emergencies (NARE) is a multi-sector customisable checklist available for operations to conduct needs assessment exercises depending on circumstances and restrictions due to emergencies. The Needs Assessment Handbook sets out the different planning and coordination models within which needs assessments are done, whether UNHCR-led responses to refugee situations or UNHCR as a cluster lead and member in IDP situations, mixed situations or other humanitarian crises. The Needs Assessment Handbook links directly to UNHCR's Grand Bargain commitment, which outlines the importance of comprehensive, contextual and timely needs assessments as evidence bases, and also seeks to operationalise the IASC Operational Guidance on Coordinated Assessments in Humanitarian Crises.	2, 75, 80, 81, 114, 190, 218, 220, 222, 268, 244, 376, 414, 418, 420, 421, 433, 446, 452, 453
5.1.2: Specialized staff are available and used from the outset to support planning processes, especially on thematic and sector specific issues. UNHCR has protection expertise at HQ in a number of specialist areas, such as Child Protection, Gender and PSEA, who can support planning processes – as outlined in the Emergency Handbook – although a longitudinal evaluation of the implementation of UNHCR's AGD Policy found that UNHCR's implementation of the AGD policy has been hindered by human resource capacity restraints. All operations have staff with protection expertise and most operations (less so for the smaller ones) have expertise/teams in all sectors that are relevant to their operation, matched by similar units at the Operational Support Service at HQ and sector experts in regional bureaux. Sectors include shelter, camp management, WASH, health, nutrition, education, environment and energy. For Shelter and Camp Management, the Operational Support Service has separate units for global coordination, since UNHCR co-leads cluster coordination in these two areas. Inter-agency coordination support capacity is also available at HQ with a dedicated roster of trained staff that can be deployed in 72 hours. With decentralisation and regionalisation, Regional Bureaux now provide specialist staff to support country-level planning processes on cross-cutting	

issues such as climate change, risk management and PSEA. However, there was some concern at country level on what the correct lines of communication and authority should be, considering that expertise and support sit both at regional and HQ level.

UNHCR's strategic objectives, which are closely aligned with the Global Compact on Refugees, have moved the organisation towards a stronger focus on durable solutions to refugee situations, and in particular towards promoting self-reliance, livelihoods and socio-economic inclusion into host-countries. This involves establishing partnerships with development and government actors beyond humanitarian service provision, to move from the humanitarian to the development and peace end of the Humanitarian Development Peace Nexus. This ambition is reflected in the organogram of the HQ Division of Resilience and Solutions (DRS), which in addition to the Operational Support Service mentioned above has a Socio-Economic Inclusion Service and a Development Partnerships, Analytics and Research Service. We found however that development economics and livelihoods expertise is lacking at country level. UNHCR is aware of this. In the Uganda office, for instance, there were plans to (i) map staff skills and plan for staff development and recruitment where gaps are found, but also to (ii) recognise that UNHCR is not a development actor and strategies for better interaction with and transfer or responsibilities to development and government actors, to bridge the current lacuna forcing UNHCR to continue to fund and provide long-term education and health services, including salaries for teachers and health staff, for refugees.

5.1.3: There are clear criteria for prioritisation and ranking the severity of needs and crises.

UNHCR follows clear criteria for prioritisation and ranking of the severity of needs and crises. This is dictated on a general level by UNHCR's protection mandate and in specific emergencies by the prioritisations set out (and built on needs assessments) in country and regional refugee response plans.

Prioritisation of individuals: UNHCR begins the mapping of needs, and thus its prioritisation efforts, already at the individual registration point when a refugee first arrives. UNHCR's guidance on registration and identity management sets out how to prioritise vulnerable persons with specific needs at reception, including unaccompanied and separated children, child-headed households or child spouses, persons with disabilities and their families, persons with serious medical needs, older refugees, persons with urgent protection concerns (e.g. LGBTQI+ individuals), single parents and families with small children (where feasible). Protection-sensitive reception and registration procedures are in place, which means that vulnerable persons are prioritised throughout the process. Vulnerability is also a key factor in identifying resettlement cases.

> *93% of the survey respondents agreed with the statement that:*
>
> *"UNHCR programmes target people in the greatest need"*

Prioritisation of crises: UNHCR attempts to prioritise crises according to needs, but this is an uphill struggle, considering the donor trend of heavily earmarking funds for particular countries. Each year, UNHCR sets out a global appeal for displacement crises around the world, and follows up with underfunded reports for crises where needs are acute but funding not forthcoming. Despite such efforts from UNHCR, it cannot be said that funding for refugee crises is provided according to need. Instead, UNHCR does what it can with the funding available in many underfunded refugee situations.

Finally, in IDP and mixed situations, UNHCR's capacity to prioritise and engage in durable solutions for non-refugees can be too stretched, as for instance outlined in a Sudan Strategic Evaluation, which noted a sense of overload and stress for the country office faced with an expanded portfolio of promoting durable solutions for refugees, returnees and IDPs.

5.1.4: Downstream and cross-border impacts of crises are assessed or projected and factored into programming.

By the nature of UNHCR's mandate, cross-border impacts of crises often lead to increased refugee flows and are factored into UNHCR's contingency and preparedness planning at global regional, national and local levels. UNHCR's regionalisation and decentralisation exercise supports awareness and analysis of the impact of downstream and cross-border factors on crisis dynamics, with potentially – as their role remains to be fully settled – the Regional Bureaux supporting assessment of regional displacement trends. Both the Rohingya and Ukraine response plans are regional response plans, looking at downstream and cross-border impacts of the crises and the need for regional coordination and liaison among UNHCR offices. UNHCR's implementing partners and sub-offices within country operations provide strong intelligence on events downstream that may affect programming.

5.1.5: All evidence bases contain disaggregated data, including by sex, age and disability. Data from local actors and other key stakeholders is integrated into needs analysis and programme design.

Please see analysis under MI 2.3, elements 2.3.2 and 2.3.6. Since the previous MOPAN review, UNHCR has achieved significant progress in the disaggregated data it collects, reports on and utilises to inform its objectives and programme choices. COMPASS includes AGD indicators at impact, outcome and output areas, and a new organisational gender equality marker enables UNHCR to track outputs contributing to gender equality. However, UNHCR's progress in this field came from a low base, and only gained pace in 2021, despite committing in 2018 to disaggregating all UNHCR-collected data by age and sex and other diversity considerations.

We saw evidence of progress in this field during our country visits, and – as 5.1.1 shows – in the methodologies for needs assessments and in refugee registration practice. UNHCR now keeps disaggregated data in ProGres4 (the latest version of UNHCR's registration and case management system) data base and disaggregated in different categories such as: "persons with disabilities, unaccompanied minors, and lesbian, gay, bisexual, transgender, queer/questioning and intersex plus (LGBTQI+) persons. Data is shared selectively with implementing partners for the purposes of programme planning and implementation. Published data, however, is generally restricted to age group, gender, type of POC (refugee, asylum-seeker, unaccompanied minor), nationality and locality". However, in one country, we saw evidence that data disaggregation is not routine practice yet and staff awareness of the availability of disaggregated data was limited, thus also limiting capacity to use it to its full potential.

The previous MOPAN noted that "Currently there is no requirement for operations to collect sex-disaggregated or sex-specific data for 94% of corporate indicators. Thus, accurate AGD monitoring, and evaluation is limited, as is comparison of data from one year to the next". This has been rectified in COMPASS, which does require disaggregation to monitor AGD progress. However, as mentioned in KPI 7, COMPASS does not yet have robust baselines (or any at all in many cases), which affects the ability to monitor progress on AGD indicators. This may be a temporary problem, as a longitudinal evaluation of the Implementation of UNHCR's AGD Policy found that UNHCR is now systematically collecting and using disaggregated data. However, it also found that there is scope to strengthen the use of the data base and improve the registration process. The evaluation also found a gap in the collection of data on refugees, internally displaced persons and asylum seekers on the move, due to limited access and in some cases concern over consequence of registration, "As a result, many of the persons UNHCR aims to serve, especially in urban areas, remain unregistered."

MI 5.1 Evidence confidence	Medium confidence

MI 5.2: Conflict sensitivity is applied to programming to avoid unintended negative impacts and do no harm.	Score
Overall MI rating	Satisfactory
Overall MI score	2.67
Element 1: Conflict analysis is systematically undertaken, and the findings are used to inform project design, implementation, monitoring and evaluation.	3
Element 2: Conflict analysis is regularly updated, and programmes adapted accordingly.	3
Element 3: Conflict sensitivity is also applied to organisation policies and processes, especially those related to human resources, procurement and communications.	2
MI 5.2 Analysis	Evidence documents

5.2.1: Conflict analysis is systematically undertaken, and the findings are used to inform project design, implementation, monitoring and evaluation. UNHCR does not create products called 'conflict analyses', but its approach to refugee emergencies is informed by contextual analysis, both of the conflicts and insecurity that cause refugee movements and of tensions within refugee communities, or between refugee and host communities, that could spill over into conflict. Such analysis of conflict risks and conflict sensitivity are part of risk registers and risk assessments undertaken by operations, rather than stand-alone conflict assessments. UNHCR staff routinely assesses the extent to which activities are likely to reduce or exacerbate conflict, and how conflict will impact their programming. This is reflected in their risk register. While the refugee agency does not tend to use the term 'conflict sensitivity', the related concept of 'do no harm' is used as a consistent principle throughout UNHCR's policies and risk management approaches.	71, 80, 165, 190, 220

UNHCR is looking at ways to better mainstream conflict prevention and conflict analysis in planning and programmes, but from the MOPAN team's engagement with country offices it is clear that conflict sensitivity already tends to inform project design and implementation, and that there are many channels for more informal conflict sensitivity assessments being used. In Moldova, these included focus group discussions in the field, the Green Line, and social media data analysis. In Uganda, UNHCR's suboffices with presence in remote areas, its many national partnerships, and its engagement forums with refugee and host community leaders all contributed to the country office having early and reliable information on risks and tensions. We found, however, that the Uganda office could make more use of its conflict insights and data from the field to inform donors and partners of the situation on the ground, which could also help strengthen support for UNHCR's Nexus-objectives in Uganda.

While we found that UNHCR managers and teams generally take a conflict sensitive approach, this could be improved in some settings of IDP and mixed situations, where UNHCR does not play a leadership role. For instance, a Sudan Strategic Evaluation found that contextual analysis was weak, with lack of expertise and local knowledge, and conflict sensitive programming had lagged behind key conflict events, impacting IDP operations. The evaluation found that non-refugee situations were not *"given commensurate attention to refugee-related emergencies where UNHCR is held fully to account, despite the scale of some IDP emergencies."*

> *89% of the survey respondents agreed with the statement that:*
>
> *"UNHCR makes sure its work is sensitive to conflict dynamics and avoids doing harm".*

5.2.2: Conflict analysis is regularly updated, and programmes adapted accordingly.

The assessment team found that country offices generally had strong awareness of conflict risks, drivers and trends in the areas they operated in. Risk assessments included internal political risks and host and refugee community conflict which can flare up. These were added to risk registers, which were monitored and updated regularly, with individuals assigned responsibilities for mitigating actions.

Evidence on the extent to which programmes were adapted in response to updated conflict (or contextual) analysis varies. Country operations appear responsive, but programmes could also be 'locked' into particular delivery modes – such as the paying of salaries of teachers and healthcare workers in Uganda in a period with dwindling donor funding because UNHCR had not yet been successful in having government or development actors take on these tasks. Some global policies may also be harder to adapt to contextual realities in particular settings. An evaluation of UNHCR's voluntary repatriation activities found, for instance, that "*in a more complex and more diverse global environment, the operating models used by UNHCR for its voluntary repatriation and reintegration operations lack adaptiveness to specific contexts. The operational guidance available for reintegration support is limited.*" The 2022 Sudan Country Strategy Evaluation notes that "*UNHCR has a mixed record in responding to conflict-related emergencies affecting IDPs where context analysis and conflict sensitive programming have lagged behind events*".

UNHCR produces regular protection analysis updates in its capacity of global protection cluster lead – with 62 such protection analysis updates currently available online (see globalprotectioncluster.org). These include regular updates on conflict and security trends, and identify the risks posed to protection and where immediate attention is needed to mitigate these.

5.2.3: Conflict sensitivity is also applied to organisation policies and processes, especially those related to human resources, procurement and communications.

Conflict sensitivity has been incorporated into handbooks such as the Protection Manual and Emergency Handbook through protection and vulnerability approaches, needs assessments and context analysis. However, we did not see systematic explicit attention to conflict sensitivity in policies and processes related to human resources, procurement and communications.

MI 5.2 Evidence confidence	**Medium confidence**

MI 5.3 Risk assessment, monitoring and management drives more relevant and agile programming.	**Score**
Overall MI rating	**Satisfactory**

Overall MI score	3.25
Element 1: Organisation has, and uses, a system to identify, monitor and manage risks, with clear lines of responsibility for decision making and accountability, including effective escalation processes.	4
Element 2: Risks covered by the system include contextual, programmatic and institutional risks.	3
Element 3: Risk tolerance/appetite levels are set at appropriate level, monitored, and used effectively to inform risk management and escalation. The organisation's risk tolerance/appetite is communicated to all staff.	3
Element 4: The risk management process also factors in "the risk of doing nothing" and does not lead to risk adversity.	3

MI 5.3 Analysis	Evidence documents
5.3.1: Organisation has, and uses, a system to identify, monitor and manage risks, with clear lines of responsibility for decision making and accountability, including effective escalation processes. UNHCR's business transformation programme includes an ambitious multi-step, multiyear plan for strengthening risk management across the organisation. UNHCR's 'risk management journey' has successfully followed a demanding schedule for improvements which, if fully implemented, could make UNHCR a leader within UN institutions. UNHCR undertook an independent benchmarking exercise, which placed the organisation at the 'established' level of risk management in 2020, although stronger at HQ than in regional bureaux and country operations. The JIU's 2021 Review of the management of implementing partners in United Nations confirms that risk management is embedded throughout UNHCR operations. The MOPAN assessment team notes that UNHCR is the only UN agency that benchmarks their own risk performance with an international grading scheme. In UNHCR's case this has helped the organisation set itself a clear goal for its five-year risk management plan, which is to achieve 'advanced' level of risk maturity by 2025. UNHCR has a Chief Risk Officer, in charge of the five-year plan, supported by a risk management network of senior managers. Emergency Risk Analysis and Monitoring are mandatory for all operations. Contingency planning and implementation of preparedness actions are only mandatory for operations that face high risks of a new or escalated emergency. Emergency Risk Analysis is a four-step process: (i) Risk Identification, (ii) Risk Ranking, (iii) Risk Recording and (iv) Risk monitoring and early warning. Behaviour change towards embedding risk management across UNHCR's way of working is underway. All operations, including suboffices, have a senior level staff member as risk management focal point. From three risk positions in 2017, UNHCR has 32 such positions as well as 270+ risk focal points in 2023. Over the past four years there has been 100% compliance of risk owners submitting annually to the risk measurement tool. According to the Chief Risk Officer, a clear improvement in quality of annual returns can be seen over the four-year period. The MOPAN assessment team was shown a demonstration of the country office risk registers for two countries in our sample, which confirmed their quality and relevance, but we were not able to see a regional bureau risk register. The team was also able to verify that a sample of country office multi-year strategies included brief discussions of external and internal factors that may affect the strategy's delivery and the office's risk management approach and priorities (both strategic risks and operational risks), albeit at varying levels of detail. UNHCR's five-year Risk Management Strategy also engages its partners: UNHCR coordinates with partners in the field to identify, monitor and manage risks and has finalised a risk management training package for partners which has been rolled out in 2023. UNHCR operations are to utilise the Risk Register Tool, which comprises several editable key risks with examples of causes, consequences and treatments that may apply to the operation. All operations must have an overall online risk register – which from our sample seems to be the case. As part of the ERM Framework, SEA risk is systematically assessed against an SEA risk tool for planning and mitigation. There are clear lines of responsibility for decision making and accountability in risk management. The JIU's 2021 Review of the management of implementing partners in United Nations confirmed that this is also the case for management and accountability for risks related to partnerships and partner-run projects, noting that UNHCR has a *"risk-based project performance monitoring and control toolkit* [which] *provides a straightforward approach to the monitoring aspects of project control, report verification and project risk management and the roles and benefits in improving project management and delivering the best quality results for persons of concern. UNHCR determines the controls at the project design stage after referring to the risk and capacity of partners and of the particular project or context. The risk and capacity of partners is determined on the basis of internal control questionnaires completed by UNHCR. UNHCR applies a risk-based approach that defines the frequency and details of the monitoring activities for each partnership agreement; each agreement should have a risk assessment, a project performance monitoring plan and mid-year and end-year monitoring reports, both for financial and performance progress."*	3. 4. 8. 9, 10, 15, 40, 41, 43, 48, 49, 84, 99, 105, 113, 116, 130-132, 134, 139, 150, 151, 191, 211, 212, 213, 364, 382-386, 384, 413, 418-421, 455, 456, 480, 489

5.3.2: Risks covered by the system include contextual, programmatic and institutional risks.

Risks covered by UNHCR's risk registers include contextual, programmatic and institutional risks, as verified in presentations to the MOPAN team of two current country risk registers. The JIU's 2021 Review of the management of implementing partners in the United Nations found that UNHCR captures strategic risks and operational risks and that partnership-related risks feature within both.

Strategic risks are identified. UNHCR provided the Assessment Team with a summary of UNHCR's strategic risks register from 2021, which included risks relevant to UNHCR's Strategic Directions, risks affecting core processes, and dominant risks captured in regional and country risk registers and identified by independent oversight bodies. 16 key strategic risks were identified, divided into eleven risk themes: integrity and accountability, strategic partnerships, protection environment, the change process, emergency preparedness and response, funding, security, UNHCR's workforce, climate change, data and technology.

Situational (contextual) risk assessments for particular emergencies are in place, as well as situation-specific risk assessments for countries and regions. Following the declaration of emergencies, UNHCR holds an operational meeting to ensure security is factored in, determining the operational footprint required against critical programme delivery. UNHCR's risk analysis, early warning and preparedness incorporates climate related and other hazards that may lead to an increase in humanitarian needs and displacement. Climate is the most recent addition to the UNHCR's internal risk register and is one of the 13 risks that all country operations have to consider when undertaking their own risk reviews.

Recent audits suggest that UNHCR is steadily strengthening its approach to risks, and capturing key contextual programmatic and institutional risks in its registers, implementing comprehensive risk-based monitoring plans (the Audit of Iraq) and conducting fraud risk assessments (Audit of the prevention, detection and response to fraud). However, gaps remain. For instance, in the OIOS audit of supply chain management activities in the Regional Bureau for West, Horn of Africa and the great Lakes, it was noted that although *"supply, inventory and asset management have been consistently listed at the corporate level among UNHCR's top risks"*, which in some cases had led to high-profile scandals within the region, *"the Bureau's risk register did not consider key related risks such as: inadequate staff capacity; occurrence of fraud; and purchasing items close to the year-end to use funds without countries properly considering their needs"*.

5.3.3: Risk tolerance/appetite levels are set at appropriate level, monitored, and used effectively to inform risk management and escalation. The organisation's risk tolerance/appetite is communicated to all staff.

The Policy for Enterprise Risk Management in UNHCR (2021) sets out the factors informing UNHCR's risk tolerance/appetite. The policy – appropriately – does not specify the amount and type of risks UNHCR may or may not be willing to take in pursuit of particular objectives in specific contexts but notes that this will instead be done in separate, regularly updated, Risk Appetite Statements (which sets out the current appetite for a particular type of risk in pursuit of UNHCR's objectives and mission in particular areas). UNHCR's 2022 risk review stated that *"The risk maturity of UNHCR is now sufficiently high for work to move forward on systematically determining UNHCR's appetite for risk in different areas and measuring current risk levels against it. This will help us move from merely assessing risk to more actively managing it to desirable levels."* UNHCR has recently developed a concept note on risk appetite (2023), outlining how risk appetite will be incorporated at three levels: the strategic risk register, public global risk appetite statements, and internal country operation risk registers. UNHCR has not developed a Risk Appetite Statement yet. At the end of our review period internal consultations about such a statement were underway.

Risks are monitored and responses are adjusted. In addition to annual risk review exercises, risk registers are managed and monitored by risk focal points, who are also tasked with sharing risk information and support staff in risk management. Suboffices also have risk focal points, and in some larger country offices, such as the one in Uganda, there are also internal Risk Advisory Groups. Risk management is integrated in UNHCR's RBM tool.

Security risks have their own monitoring and treatment, while also being part of the risk register. UNHCR Field Security Service have developed SOPs that clarify processes including security information reporting, critical incident management and security oversight. In locations where security risks are high, UNHCR holds Security Steering Committee meetings to review the security and operational modalities. Field offices submit Mission Security Clearance Requests (MSCRs) for proposed missions to very high-risk areas.

Risk registers also identify opportunities – the recognition that some risks are related to uncertainties which, if addressed correctly, may lead to opportunities. One such risk is working with certain host governments, where reputational and integrity risks may be high, but the number of people of concern provided protection or the opportunity for durable solutions may be high if this risk is managed well. From donors, we heard that sometimes UNHCR's way of working poses risks, particularly when cooperating with national governments with

poor governance and human rights records, and/or in contexts where corruption and fraud risks are high. However, donors acknowledge that UNHCR's mandate requires it to coordinate and work with national governments. The issue is therefore (i) to manage risks carefully and set risk appetites at the correct level (according not only to the type/likelihood of reputational and integrity risks but the risk to protection and solutions if UNHCR did not engage), and (ii) communicate this calculation and how it is managed to donors. The latter is currently not done in a systematic way.

5.3.4: The risk management process also factors in "the risk of doing nothing" and does not lead to risk aversion.

UNHCR's awareness of the risk of doing nothing is encapsulated in UNHCR's policy of 'stay and deliver', which was seen during UNHCR's COVID-19 Emergency Preparedness and Response. UNHCR employs a "do no harm" and "no regrets" basis to their decision making. It adopts, in general, a risk-based approach that is appropriate to its mandate of protecting vulnerable displaced populations, which often means responding to humanitarian crises in insecure and volatile settings and operating in protracted and new refugee situations in fragile border regions and in settings of tension and hostility between refugee/IDP and host communities.

MI 5.3 Evidence confidence	**High confidence**

MI 5.4: The organisation contributes to the overall response effort, according to its comparative advantage.	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.67**
Element 1: Organisation actively leads or participates in country co-ordination efforts, including IASC, HCT, Clusters and other structures. Adequate human and other resources are deployed to support cluster and other co-ordination responsibilities fully.	3
Element 2: Organisation actively participates in joint risk and needs assessments exercises, to ensure that the response is focused on the needs of the most vulnerable.	3
Element 3: Organisation participates and shares data, information and analysis - respecting privacy and protection considerations - with common assessment processes and relevant partners.	2
Element 4: Country, regional and/or sector strategies identify the organisation's comparative advantage to ensure potential synergies (advocacy, knowledge and skills etc.) and integrated responses (joint programming, logistics, warm handoffs, cost savings and efficiencies etc.) with partners.	2
Element 5: In protracted crisis settings, the organisation develops multi-year planning and programming approaches.	3
Element 6: Organisation demonstrates how it applies comparative advantage to contribute to the overall response in each context.	3
MI 5.4 Analysis	**Evidence documents**
5.4.1: Organisation actively leads or participates in country co-ordination efforts, including IASC, HCT, Clusters and other structures. Adequate human and other resources are deployed to support cluster and other co-ordination responsibilities fully. At country level, UNHCR takes a clear leadership role, according to its mandate, in refugee emergencies and is an active and engaged member of inter-agency humanitarian response coordination mechanisms in other displacement settings. Over the assessment period, UNHCR has demonstrated an improved sense of openness and collegiate approach to system-wide purposes and structures, while at the same time understanding and communicating better what their comparative advantage is. Decentralisation has helped UNHCR work with and through country systems and actors, which is becoming increasingly common. UNHCR is the lead for the Refugee Coordination Model (RCM), and in this role establishes sectoral coordination mechanisms, leads the refugee protection work group, ensures participation from refugees and host communities, helps build capacity of other organisations, and the UNHCR representative maintains a direct line to government. The role is set out in UNHCR's Emergency Handbook. UNHCR is responsible for monitoring and reporting on the application of the international protection regime in RCM. As part of the RCM, the UNHCR representative coordinates with UN and NGO partners as they prepare Refugee Response Plans (RRP), which can also serve as an advocacy and fundraising tool.	1, 10, 80, 135, 214, 220, 164, 384, 457

UNHCR has also clarified its role, and is contributing to the IASC cluster mechanisms, in contributing to the inter-agency responses to IDP and mixed displacement situations. It is a member of IASC's Emergency Directors Group (EDG) – where UNHCR's Director of Emergency, Security and Supply (DESS) sits as UNHCR's member. In non-refugee situations of conflict-related displacement, UNHCR leads the protection cluster, leads the shelter cluster (with IFRC leading in non-conflict related displacement) and leads the cluster on Camp Coordination and Camp Management (CCCM), while IOM leads it in non-conflict related displacement (see also KPI 3, Element 3.6.6). UNHCR has also clarified its involvement in emergencies resulting from natural disasters, noting in its Strategic Directions 2017-21 that it will *"contribute to any inter-agency response to emergencies resulting from natural disasters, with a particular focus on providing protection leadership, where the three criteria of field presence, a government request and inter-agency agreement are met."*

In protracted refugee situations, and in line with its commitments to the Global Compact on Refugees, UNHCR also participates in UN Sustainable Development Frameworks (UNSDCF). For instance, the Uganda country office includes objectives from the UNSDCF for Uganda in its multi-year strategy, and aligns explicitly with the Uganda's own national and district development plans. In interviews, staff referenced the framework and the national and, particularly, district plans (working closely with district authorities in districts with large refugee populations). The inclusion of refugees into national structures as a durable solution is a core objective for UNHCR in Uganda. This is in line with UNHCR's Strategic Directions 2022-26 to *"reinforce cooperation and strengthen partnerships among humanitarian, political, development and peace actors to move beyond short-term approaches, which often limit planning for solutions, to longer-term ones".* One of UNHCR's eight strategic focus areas is to "*mainstream development engagement in our responses from the outset, especially by building coalitions with development partners*", and a focus area strategy and action plan for this purpose has been developed.

Other stakeholders were generally positive about UNHCR's role in coordination, including respect for the mandates and roles of other organisations, in its capacity as lead agency (refugee emergencies) or cluster lead/co-lead. This does not mean that coordination could not be strengthened, and issues of duplication, overlap, unhelpful competition and gaps continue to surface (see more on gaps in humanitarian-development-peace nexus settings in 5.4.4 below.)

> *93% of the survey respondents agreed with the statement that:*
>
> *"UNHCR actively participates in the humanitarian architecture and overall response".*

5.4.2: Organisation actively participates in joint risk and needs assessments exercises, to ensure that the response is focused on the needs of the most vulnerable.

This element is discussed in more detail in 5.1.1. UNHCR participates actively in joint risk and needs assessment exercises, leading these in refugee contexts and participating in other situations. These assessments routinely aim to identify the needs of the most vulnerable, and as the analyses in 5.1.1 and 5.1.4 note, disaggregated data on age, gender and disability has become the norm (while of course some assessments are better designed to capture the needs of vulnerable groups than others, with large, well-designed surveys like VASyR at the high-quality end of the scale).

As part of the Refugee Coordination Model (RCM), UNHCR is accountable for ensuring joint risk analyses are prepared, and where necessary joint preparedness plans and actions are completed. In addition to vulnerability assessments and needs assessments as discussed in 5.1.1, UNHCR engages in inter-agency fora for joint risk analysis and early warning on natural hazards. Groups include the meteorological subgroup of the IASC Early Warning, Early Action and Readiness Group, and WMO. UNHCR works closely with other multilateral organisations to share resources on Risk Management where possible, including co-chairing the UN inter-agency Risk Management Forum under the UN High-Level Committee on Management, and attended the WFP global risk forum in 2023.

5.4.3: Organisation participates and shares data, information and analysis – respecting privacy and protection considerations – with common assessment processes and relevant partners.

UNHCR gathers a large amount of data on refugees, asylum seekers, statelessness and internal displacement, and provides the global standard for refugee statistics. UNHCR has historically been criticised as an organisation that keeps tight control of and does not easily share its data, apart from in ready-analysed form in UNHCR publications. This is changing, although further steps can be taken to share data with partners and donors in a manner that continues to respect privacy and protection considerations (UNHCR's first consideration) but allows partners access to anonymous datasets that they can analyse according to their own needs and statistical protocols. Considering the risks to vulnerable individuals, such as e.g. LGBTQI+ refugees

in some countries, UNHCR is correct to want to err on the side of caution, but its efforts to make safely shareable datasets available are of significant value to partners, host governments and donors and should continue.

UNHCR shares personal data on individuals with governments provided that such sharing is in line with UNHCR's data protection and privacy framework. The legitimate basis for such sharing is the performance of UNHCR's mandate. We did, however note that UNHCR was criticised when the Government of Bangladesh shared individualised data gathered by UNHCR of some Rohingya refugees with the Government of Myanmar.

UNHCR's Microdata Library currently has over 700 datasets on forcibly displaced persons, stateless persons, and their host communities. The Microdata Library provides anonymous data sets, including those collected in collaboration with other organisations in the country. The process for seeking access is set out for each dataset on the website. Once permission is requested through the Microdata Library, requests are typically reviewed, and in most cases granted, within 24 hours, however, the MOPAN Assessment Team does not have information on how often/on what grounds requests are turned down. Further information on UNHCR's data sharing approaches can be seen in MI 4.7.

At country level, especially in live humanitarian emergencies, UNHCR often provides frequently updated dashboards with key metrics of the refugee situation. This was for instance the case of UNHCR Moldova and the Refugee Coordination Forum. However, we also saw evidence of assessment findings in rapidly evolving contexts being shared up to half a year after data collection.

5.4.4: Country, regional and/or sector strategies identify the organisation's comparative advantage to ensure potential synergies (advocacy, knowledge and skills etc.) and integrated responses (joint programming, logistics, warm handoffs, cost savings and efficiencies etc.) with partners. UNHCR outlined its comparative advantage in its Strategic Directions. In addition, UNHCR and its key partner agencies within the UN system such as IOM, OCHA and UNICEF have formally compared and contrasted their respective mandates and roles in Frameworks of Engagement. These frameworks are broadly reflected in UNHCR's country, regional and sector plans and strategies.

UNHCR's COMPASS RBM and planning system has built in multi-stakeholder engagement as part of an office's strategic planning and annual 'strategic moments of reflection'. The new (since the last MOPAN assessment) Division of Strategic Planning and Results (DSPR) guides and supports strategic planning across UNHCR, which includes multi-year planning and strengthening strategic partnerships. This helps ensure cross-synergies.

UNHCR is part of new global cooperative frameworks with UNICEF and UNDP to strengthen Humanitarian - Development collaboration and has established a partnership with the World Bank to increase the resilience and self-reliance of host and refugee communities and deepen cooperation between development and humanitarian actors. The UN Common Pledge will reflect commitments to include refugees in national plans and systems, and 30 UNCTs have indicated intentions to commit.

In longer-term humanitarian, development and peace nexus-type situations, UNHCR's considerable work to develop better coordination with development actors is not yet visibly bearing fruit in terms of practical coordination and 'hand-over' of roles and responsibilities as more developmental approaches become appropriate in protracted refugee situations. UNHCR is aware of the need for exit strategies, rather than taking on development roles itself. However, in order not to be locked into unsustainable agreements and practices, such exit strategies need to be in place from day one of an emergency, building transition to a developmental approach and hand-over to government and development actors into plans from the start. This is not currently the case, and we saw evidence of practices, including asset transfers and salary supplements to government officials, that create strong expectations and are very difficult to terminate without losing goodwill and breaking commitments with host governments.

5.4.5: In protracted crisis settings, the organisation develops multi-year planning and programming approaches.

MOPAN's 2017-18 assessment found that UNHCR had an operationally short-term approach and pointed at a need for medium to long-term future planning. UNHCR's new RBM approach from 2021 includes the move towards multi-year strategic planning, which is part of COMPASS. By end of 2023, all country offices and regional bureaux will have this. In 2024, all regional bureaux, HQ divisions and country operations will develop 4-year strategies for the period 2025-2028. This is a clear improvement since the last MOPAN, though we note that multi-year programme agreements with implementing partners are still the exception.

UNHCR multi-year strategic programming cycle is/will be based on 3–5-year strategies that include situational analysis and are anchored in UNHCR's priorities, i.e. the GCR, and the UNHCR Strategic Directions and strategic focus areas, as well as in line with the UNSDCF, HRPs. We found that UNHCR country strategies

indeed reference and align to national development plans, UNSDCF, comprehensive refugee response plans, and other national and regional plans (as relevant). Some are more detailed than others.

A 2021 evaluation of UNHCR Initiatives to End Statelessness highlights the role of both the new DSPR and Regional Bureaux in supporting country operations with their multiyear plans: "*The new Division of Strategic Planning and Results in headquarters is starting to play an important role in supporting priority setting by Representatives, highlighting the importance of situation analysis across groups of PoC to inform multi-year plans, and ensuring that plans are aligned to the Global Strategic Priorities and follow other guidance for planning and budgeting. Regional Bureau Directors were cited as serving a key 'tone-setting' function for the staff within their bureau and for country operations under their responsibility and have major influence over allocating budget envelopes within their regions and approving country operations plans (and now strategies)*".

5.4.6: Organisation demonstrates how it applies comparative advantage to contribute to the overall response in each context. MOPAN's 2017-18 UNHCR review found that there was room for improvement on operational complementarity with UN partners. UNHCR is currently by and large satisfactorily focused on its comparative advantage and how it can strategically best contribute to each context.

In refugee situations, this means continuing to take the lead in the emergency phase, always retaining its refugee protection role in emergency and development phases, but otherwise aiming to gradually transferring responsibility to national governments and development partners in order that refugees can integrate into national economies and be included in national services. This focus on durable solutions, integration and inclusion is visible in UNHCR priorities and organograms, and is central to the GCR, but transition remains a difficult objective to pursue in the context of actual protracted refugee situations and is a nut that UNHCR (or any other multilateral organisation) has not been able to crack yet in practice.

DSPR is looking at multiyear budgets to accompany multi-year strategies, and this is about to be piloted in five countries. This would strengthen UNHCR's ability (in the pilot countries) to build long-term strategic partnerships, including joint programming and planned transfers of responsibility from humanitarian to development interventions.

Please see the other 5.4 elements for further details on how UNHCR operates and cooperates in multi-agency responses.

MI 5.4 Evidence confidence	High confidence

MI 5.5: Intervention designs include an analysis of cross-cutting issues (as defined in KPI 2)	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Approval procedures require an assessment of the extent to which cross-cutting issues have been integrated in the design.	NA
Element 2: Plans for intervention monitoring and evaluation include attention to cross-cutting issues.	3
MI 5.5 Analysis	**Evidence documents**

5.5.1: Approval procedures require an assessment of the extent to which cross-cutting issues have been integrated in the design. The MOPAN assessment team did not see or assess approval procedures for the design of individual projects or programmes. But the RBM framework sets out the principles for planning that offices and units should cover, including (i) situational analysis – focused on the situation for affected populations; (ii) develop strategic direction for the work including a ToC; then (iii) develop multi-year strategies with expected results and indicative resource requirements; and (iv) articulate annual implementation plans. All need to align with the global strategic directions and the COMPASS framework, which includes cross-cutting issues. However, the extent to which cross-cutting issues are then always (where relevant) integrated into design of individual interventions was not assessed.	1, 49, 73, 75, 106, 129, 413, 414, 432, 463, 464

This said, there are various tools and policies to ensure that cross-cutting issues are included in design. As outlined in KPI 2, a number of needs assessments incorporate the AGD Policy into initial assessment of programmes. The AGD policy is mandatory and integrated into all policies and programmes and there are ten core minimum actions, the first minimum action is AGD Inclusive Programming; "*The different capacities, needs, and exposure to protection risks of the women, men, girls and boys with whom we work must be incorporated into assessments, planning, implementation, monitoring, reporting and evaluation*". The Needs

Assessment Handbook incorporates humanitarian and protection principles. Climate is a core risk that all operations must include in risk assessments during the design phase of programming.

5.5.2: Plans for intervention monitoring and evaluation include attention to cross-cutting issues.

Please see MI 2.3 for details on how the AGD policy is included in intervention monitoring and evaluation.

The Emergency Handbook outlines the emergency priorities and related indicators, which include key protection indicators, GBV indicators, and community-based protection indicators (which ensures forcibly displaced and stateless people are included in leadership and management structures). Of the cross-cutting issues in the MOPAN framework, gender, protection, human rights are all embedded in intervention monitoring guidelines. Currently, climate is not an indicator, but is a mandatory consideration in risk assessments.

The AGD policy has 10 obligatory core actions that are minimum requirements across the project cycle across all UNHCR operations. This ensures that AGD considerations are captured in assessments, planning, implementation, monitoring reporting and evaluation. Accurate population data is also used to inform the scope and target of specific programmes. UNHCR's 2023 Evaluation Policy specifically mentions including normative standards for humanitarian action, and AGD principles.

MI 5.5 Evidence confidence	Low confidence

MI 5.6: There are systems in place for anticipatory responses.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.33**
Element 1: Early warning systems and structures are in place and used, and warnings are heeded and acted upon in a timely manner.	4
Element 2: Contingency planning is in place and regularly updated in emergency and protracted crisis settings. Contingency plans are used should they be triggered.	3
Element 3: Funding envelopes or instruments are in place to ensure timely anticipatory responses, where needed.	3
MI 5.6 Analysis	**Evidence documents**

5.6.1: Early warning systems and structures are in place and used, and warnings are heeded and acted upon in a timely manner. See also MI 3.6, element 3.6.1. UNHCR has a host of policies and guidance, chief among which are the 2023 Policy on Emergency Preparedness and Response, which provides an overarching framework and sets out the responsibility for operations to be proactive in advance preparations and respond to emergencies based on situational risk analysis and monitoring conducted, and the UNHCR Guidance on Emergency Preparedness (also 2023). Both are up-to-date, comprehensive and user-friendly guidance and policy, linked to a host of other guidance on IDP response including Practical Guidance for UNHCR Staff on IDP Protection in the Context of Disasters and Adverse Effects of Climate Change and the Guidance Package for UNHCR's Engagement in Situations of Internal Displacement. Guidance is aligned with UNHCR's Policy for Enterprise Risk Management and IASC's Emergency Response Preparedness. The Emergency Handbook, on emergency preparedness and response, supports operations in using the policy and guidance. It is now in the form of a step-by-step online click-through guide, with links to templates and further guidance and support material. Emergency preparedness is also part of UNHCR's strategic areas in COMPASS. Emergency preparedness is a priority for UNHCR and is done through timely contingency planning initiated by/when identifying the area of emergency through our enterprise risk registrar review.

1, 10, 49, 73, 80, 81, 106, 129, 170, 46-464, 468

UNHCR has strong structures and systems in place for early warning, and warnings are heeded through trigger mechanisms in the emergency contingency planning and acted on through rapid response. First, all operations are required to conduct regular emergency risk analyses for potential new or escalated emergencies, ranking each scenario as low, medium or high risk depending on (i) likelihood and (ii) severity of potential impact. All high and medium risks are required to be recorded in the ERM Operational Risk Register. Operations are required to constantly monitor risks and conduct ongoing review of potential new or escalated emergencies. Second, based on the risk analysis and monitoring, all operations that have identified a high risk of an emergency have to undertake contingency planning and implement preparedness actions. This includes planning figures, activation triggers, response strategies and estimated budgets for the first three months of

the response, and then acting to implement any preparedness action necessary for operationalising the anticipated response set out in the contingency plan.

The 2023 Guidance on Emergency Response also sets out how UNHCR will work with other actors, such as IASC, OCHA and IOM, to monitor emerging risks – with different roles for UNHCR in emergency risk analysis set out for refugee situations, IDP situations and mixed situations/movements. The Division of Emergency, Security and Supply (DESS) at HQ has responsibility for maintaining global oversight of emergency risks. It represents UNHCR at IASC's Early Warning, Early Action and Readiness (EWEAR) group, which holds global horizon scanning calls every month and produces monthly early warning reports highlighting the most serious new or escalating risks projected for the next six months where inter-agency preparedness action may be needed. DESS does its own horizon scanning which feeds into EWEAR calls, and supports operations' reviews and assessments, checks in regularly with regional bureaux on potential high-risk situations, and share information from the horizon scanning and EWEAR reports with regional bureaux and operations. In countries where UNHCR has little or no presence, it is the task of the Regional Bureaux or Multi Country Office to conduct emergency risk analyses and follow-up preparedness activities including contingency planning. The Risk Management Process as outlined in MI 5.3 is also part of the early warning systems and structures, and risks are acted on and included in planning processes. Climate and environmental.

Responses to recent emergencies suggest the system works well. In Moldova UNHCR arrived two days before the outbreak of the Russian invasion of Ukraine. By mid-September 2022, it had already done winterisation assessments. In Uganda, the country operation has strong and updated situational analyses and has been able to surge promptly on the arrival of new refugees, most recently from the Democratic Republic of the Congo.

5.6.2: Contingency planning is in place and regularly updated in emergency and protracted crisis settings. Contingency plans are used should they be triggered.

See 5.6.1 above. The vast majority of UNHCR operations that have identified a high risk of a new or escalated emergency have developed or are in the process of developing a contingency plan – as identified in continuous monitoring processes. Risks are registered in the ERM Operational Risk Register and Contingency Plans are developed and kept updated. UNHCR contributes to all in inter-agency contingency planning processes, in its cluster leadership and co-leadership roles. In addition to this, UNHCR operations are also required to prepare their own scenario-based agency-specific contingency plans (for high-risk scenarios) setting out a three-month response strategy.

Wherever possible, UNHCR works with host governments to develop their contingency plans and did so well in the two countries we visited, Moldova and Uganda. In Moldova, updated contingency planning was in place, developed in collaboration with the government. The Moldova Refugee Coordination Forum keeps the Contingency Plan for Moldova current. UNHCR did joint contingency planning with the Joint Crisis Centre in the Prime Minister's office, and with over 90 NGOs. In Uganda, UNHCR works closely not just with national government but with local authorities on contingency planning and preparedness. Local partners are required to maintain three months of stockpiles for emergencies – necessary in a country where new influxes of refugees have been a regular occurrence.

However, while UNHCR invests appropriately in anticipatory responses, it operates in highly unpredictable contexts and its scenario planning is not always accurate. In recent quick-onset crises, including Ukraine, Afghanistan and Sudan, all UNHCR's pre-crisis contingency and scenario plans underestimated their magnitude. For instance, in its contingency planning UNHCR significantly underestimated the number of Afghans that were forced to flee their homes in 2021. The worst-case scenarios ('scenario 2') was that the breakdown of the process and heightened conflict would lead to an additional 500,000 IDPs and 500,000 refugees (in July 2023 UNHCR reported that *"More than 1.6 million Afghans have fled the country since 2021"*).

5.6.3: Funding envelopes or instruments are in place to ensure timely anticipatory responses, where needed.

The funding needs for the initial response to emergencies are usually met through a short-term appropriation from UNHCR's operational reserves. UNHCR's operational reserves were USD 427.5 million in 2022, with USD 485.7 million budgeted for 2023 (as of 31 January 2023). Operations are required to create planned budgets for the first three months as part of preparedness planning, which helps operations make a concise emergency request to HQ with enough detail to allow HQ to mobilise resources. There are templates and timelines for this.

As soon as the emergency response is launched UNHCR HQ then issues a Supplementary Appeal in accordance with UNHCR's internal financial rules specifically for this emergency. The appeal is developed with the UNHCR operations office and the relevant regional bureau, then approved by the Resource planning and Management Board.

UNHCR also has a reserve pledge for emergencies, which donors can allocate softly earmarked funds to UNHCR's Flexible Funding Report 2020 outlines the need for more flexible funding to allow UNHCR to undertake emergency responses and preparedness. The Reserve Pledge for Emergencies allows UNHCR to respond swiftly. In UNHCR's Flexible Funding Report, only unearmarked funds are listed as those able to go towards flexible anticipatory and preparedness responses. In 2020 14% of UNHCR funding was unearmarked. Please see MI 3.6 for further detail on scaling up.

MI 5.6 Evidence confidence	High confidence

MI 5.7: The organisation is set up to deliver accountability to affected populations	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.17**
Element 1: The organisation has set out the AAP commitments that it will be held accountable for, and how they will be delivered, including through recruitment and training, partnership agreements, Terms of Reference etc.	4
Element 2: AAP is effectively integrated into country strategies, programme design, monitoring and evaluation, recruitment, training and performance management, partnership agreements and highlighted in reporting.	3
Element 3: Accessible and timely information on organisational procedures, structures and processes that may impact communities is provided, and supports informed decisions and engagement with communities as dialogue.	4
Element 4: The views of communities are actively sought to improve policy and practice in programming. Feedback and complaints mechanisms are streamlined, appropriate and robust to handle complaints about breaches in policy and stakeholder dissatisfaction.	3
Element 5: Clear guidelines and practices enable communities to play an active role in decisions that will impact their lives, including ensuring that the most marginalized and at risk are represented and have influence.	3
Element 6: The goals and objectives of programmes are designed, monitored and evaluated with the involvement of affected populations, feeding learning back into the organisation on an on-going basis and reporting on progress.	2

MI 5.7 Analysis	Evidence documents
5.7.1: The organisation has set out the AAP commitments that it will be held accountable for, and how they will be delivered, including through recruitment and training, partnership agreements, Terms of Reference etc. For UNHCR the terms 'affected people' and 'affected populations' are referred to as "forcibly displaced and stateless persons', or 'persons with and for whom UNHCR works' – and in previous UNHCR documentation, 'persons of concern'. In terms of UNHCR's mandate this means: refugees, asylum-seekers, returnees, stateless people and the internally displaced. However, it should be noted that in practice vulnerable members of host communities can also be part of the populations that UNHCR supports, and the inclusion of affected host communities in emergency responses is a central part of the Global Compact on Refugees. UNHCR's commitment to AAP is one of the eight priority or focus areas in the strategic directions, with the need *"to strengthen accountability to the people we serve, especially women and children"* identified for targeted action. UNHCR has a 2018 policy on Age, Gender and Diversity (AGD), which is an update on its 2011 policy. AAP considerations are integrated in UNHCR's AGD Policy which means that UNHCR requires an AGD and AAP approach to be applied to all aspects of their work. Its AAP framework is set out in the AGD Policy as well as in the Emergency Handbook. Compliance with UNHCR's policy on AGD is mandatory and applies to all operations of UNHCR's work (please see MI 2.3). Alongside the AGD policy, UNHCR uses participatory approaches throughout its operations. Participatory approaches include the need for accountability to the people UNHCR serves, and have been integral to UNHCR's operations. First seen in its 1992 Framework for People-Orientated Planning, and most recently in its five-year AAP Focus Area Strategy under development, UNHCR has emphasised the importance of working in partnership with communities. With the Grand Bargain and Global Compact on Refugees commitments, this emphasis is increasingly including affected host populations as well as people of concern. However, the AGD Longitudinal Evaluation advises that *"UNHCR's accountability to affected populations would benefit from a move away from a narrow interpretation of accountability – which is understood mainly as being limited to one-off annual participatory assessments under the responsibility of protection officers – towards a more comprehensive interpretation that addresses power dynamics between UNHCR and the people they serve."*	0, 1, 2, 4, 28, 35, 50, 52-55, 62, 71, 75, 76, 80, 100, 113, 116, 117, 139, 164, 188, 190, 191, 268 364, 374, 382, 383-386, 406, 408, 409, 414, 418, 421, 446, 480

As mentioned in KPI 2, the AGD policy has been embedded across the organisation, which includes AAP commitments. The AGD policy has been embedded in recruitment and training, and across the programme cycle. There are four dimensions, or areas of engagement, which comprise the framework for achieving accountability to forcibly displaced and stateless people (from the AGD Policy): Participation and Inclusion, Communication and Transparency, Feedback and Response, Organisational learning and adaptation – with gender equality and commitments to women and girls emphasised in each. UNHCR is also party to the 2017 IASC AAP policy and references the Core Humanitarian Standards in its handbooks. UNHCR's four AAP dimensions are in line with the four pillars of the IASC policy. UNHCR co-chaired IASC task team on AAP/PSEA 2017-2019, and co-leads further workstreams with IASC.

5.7.2: AAP is effectively integrated into country strategies, programme design, monitoring and evaluation, recruitment, training and performance management, partnership agreements and highlighted in reporting.

The AGD Policy incorporates large parts of UNCHR's AAP approach, and the AGD policy is mainstreamed across country strategies, programme design, training and is highlighted in reporting. For instance, all needs assessments include participatory approaches where the views of affected people are sought – e.g. household surveys, focus groups, etc. AAP principles are part of partnership agreements and are highlighted in reporting.

(See above and MI 2.3.)

In 2021, the AGD approach was consolidated into a new strategic framework on Accountability to Affected Populations, through the establishment of new policies including in relation to GBV, a five-year action plan for disability inclusion, and a Global Round table on protection and solutions for LGBTQI+. UNHCR's AGD approach is integrated into UNHCR's approach to Child Protection, recognising that children may be affected differently by protection as a result of their age, gender, disability and background. Core Action 1 for UNHCR's Age, Gender and Diversity-inclusive programming is gender disaggregated data by age and sex, and other diversity considerations. COMPASS includes references to AGD, and the Global Results Framework provides a global aggregation on *"financial data and indicators on AGD-related areas of work and AGD policy commitments",* and AGD commitments are outlined in both impact and outcome areas.

While AAP is thus integrated in all aspects of UNHCR's work, there are challenges in how deep this goes. In KPI 2, it was found that challenges in implementing the 2018 AGD policy – and thus also AAP – include a lack of a uniformed and harmonized approach to diversity in all its dimensions, and limited incentives to encourage compliance with the policy, including through existing monitoring and reporting system. A 2022 longitudinal evaluation of UNHCR's approach to AGD noted a narrow interpretation of AAP, often seen as limited to annual participatory exercises and data disaggregation. At country level we saw some country operations have more comprehensive approaches, while others conformed to this narrow interpretation of annual participatory surveys with disaggregated data analyses. The Uganda operation had a much more sophisticated approach to AAP, with Refugee Engagement Forums and District (host community) Engagement Forums as excellent innovations in mutual information and communication between UNHCR and affected communities, and a tool for empowerment of refugee communities. In Moldova, UNHCR's AAP was multidimensional and UNHCR Moldova treated it as a priority. It was facilitated by a vocal refugee community, but also underpinned by research on the nature of and barriers to communication in Moldova's refugee response.

5.7.3: Accessible and timely information on organisational procedures, structures and processes that may impact communities is provided, and supports informed decisions and engagement with communities as dialogue.

A core pillar of UNHCR's AGD policy is communication and transparency, which requires that affected populations have access to timely, accurate, relevant information on their rights and entitlements and UNHCR and partners' programmes. The minimum standard for UNHCR communication to affected populations is that all country level protection and solution strategies detail the operation's approach to communications, ensuring communications are appropriate and accessible to all groups in the community.

Another core pillar of the AGD strategy is feedback and response, and the strategy requires formal and informal feedback from people with and for whom UNHCR works to be received and responded to at all stages of the program cycle, using multiple communication channels, and with confidentiality safeguards in place. At an individual level, for data and informed decisions, the UNHCR General Policy on Personal Data Protection and Privacy outlines key principles and standards for processing personal data. The AAP synthesis evaluation found *"that UNHCR operations have made progress in establishing communication and information channels for affected populations, including those tailored to specific groups. UNHCR's efforts and role are widely recognised by partners and counterparts."*

At country level, we saw good examples of community engagement and two-way communications channels and tools used. For instance, UNHCR Türkiye's communication tools listed in the multi-year strategy included a counselling line, social media channels, and targeted community outreach sessions to various age, gender, and diversity groups. UNHCR works with community leaders, refugee-led organisations, outreach volunteers, and committees of women, youth, elderly persons, persons with disabilities, and LGBTQI+ individuals, as well as community leader networks and refugee-led organisations.

In Moldova, accessible information was a key consideration when developing communication tools. The information website for refugees was created to be accessible, with options for text to voice messaging. However, there is a digital gap with elderly refugees. UNHCR Moldova has a disability inclusion specialist, who advises on not just the production of online materials but also posters, leaflets and animations. Several communication campaigns have been run on different platforms that UNHCR has identified as being used by the refugee community.

In Uganda, many refugee settlements are in remote areas with limited connectivity. UNHCR has set up a Refugee Engagement Forum (REF) with representatives from refugee communities across the settlements supported by a UNHCR engagement officer based in Kampala. The forum members both work with local UNHCR sub-offices (and are supported by these) and with the country office in Kampala, both feeding community views to UNHCR and information from UNHCR to the communities. The REF holds town hall meetings with refugee communities and have regular meetings with UNHCR on outcomes. They work closely with local UNHCR and partner staff to resolve immediate issues. The REF is also strongly engaged in UNHCR's preparations for the Global Refugee Forum (GRF) in December, and members of the REF will participate in the GRF in Geneva.

A recent evaluation of UNHCR's approach to gender-based violence (GBV) found that UNHCR's multi sector adaption model was adapted to local capacity and context, and country offices were able to make modifications to ensure communication and reach to local populations through different social media networks. UNHCR Lebanon created a 'Communication Tree' to cascade communications effectively throughout the refugee community, which was highly dispersed and urban-based. The evaluation also mentioned valuable initiatives in the Rohingya response in Bangladesh, Afghanistan and Turkey and highlighted the increased use of community-based volunteers and outreach officers in country operations' GBV responses, which supported two-way communication between UNHCR and affected populations.

5.7.4: The views of communities are actively sought to improve policy and practice in programming. Feedback and complaints mechanisms are streamlined, appropriate and robust to handle complaints about breaches in policy and stakeholder dissatisfaction.

UNHCR actively seeks to use the views of communities to improve programming, using feedback and complaints mechanisms. Please note that analysis of this element is informed by element 5.7.3 above, which outlined some of the ways that UNHCR is adaptive and innovative in order to actively seek community views, and how the communication tools are increasingly aimed to facilitate two-way communication – UNHCR informing communities, but also communities informing UNHCR. In addition, MI4.9 sets out more details on SEA communication channels, while MI 4.8 includes complaints channels.

The AGD policy outlines how UNHCR operations adapt programmes and strategies in response to input from persons of concerns. Some of these adaptations are documented in country operations plans and Annual Reports, but it is unclear how representative these adaptations are of the total of input of UNHCR's people of concern. The Complaints Process is outlined in more detail in MI 4.8, but in short: all complaints are registered, assessed, and triaged. There is a 4-week turnaround for SEA and 8 weeks for other forms of complaints The IGO Complaints process is primarily designed for matters within its mandate (for example, misconduct as outlined in MI 4.8), each operation has its own individual feedback mechanisms designed for programmatic issues. There are four outcomes: closed, investigation by IGO, Investigation by IP, referral internal/external. Anyone can use the complaints mechanisms, whether internal or external to UNHCR.

In 2022, an Advisory Board on meaningful participation, engagement, and partnerships with Organisations led by Displaced and Stateless persons was established to advise UNHCR on strategic documents and guidance. Globally, UNHCR supported 3,672 community structures to improve outreach and address key concerns through community led interventions.

An AAP synthesis evaluation found that "*Almost all evaluations identify the prolific use of a varied range of mechanisms...to engage with, and consult the beneficiary populations*". The AAP Evaluation found that most of UNHCR's NGO partners also have strong participatory principles, but that government partners have "*a more uneven technical understanding of participation (and related accountability) issues, and uneven capacity*. The evaluation found that UNHCR regularly undertook activities such as: Annual AGD assessments, monthly community meetings, and systematic post-distribution monitoring. Individual refugee registration was also listed

as another opportunity for consultation. However, while there were some excellent examples (some of which are listed under 5.7.3 above), the implementation of participatory processes was uneven. The Longitudinal Evaluation of UNHCR's AGD Policy Year 2, found that "*while recognising progress and efforts, there is room to better link [participatory assessments] with UNHCR's planning processes, thus ensuring better timing, and to use them as a tool to help strengthen coordination and coherence with partners*".

An Audit of the prevention, detection and response to fraud found examples of operations being innovative in making complaints and feedback easier, but also that there was an ongoing challenge of backlogs of correspondence even when innovative and diversified channels to receive complaints were used.

Interviews and country strategies suggest that many country offices are actively working to develop and use robust feedback and complaints mechanisms and use these to improve programming, with the examples of Moldova and Uganda mentioned above in 3.7.3 – both of which were visited by the MOPAN Assessment Team.

The example from Moldova is useful in illustrating both the commitment to AAP and some challenges:

In Moldova AAP initiatives were strong, and there were multiple two-way communication channels between UNHCR and people with and for whom UNHCR works, as well as complaints processes that were well published and communicated, with strong awareness amongst the community.

The Green Line is the main centre for complaints. In addition, UNHCR is planning to set up reception hours. Refugees can come to UNHCR if they have concerns related to UNHCR's partners.

11 hotlines are available for feedback. UNHCR is aware that this is a large number for the country the size of Moldova and is trying to merge some of the hotlines. UNHCR is trying to transfer ownership to the ministry but has not yet been successful in this.

The Ombudsman is responding to recommendations from the Participatory Assessment, including finalising a complaint mechanism.

UNHCR helped to implement focus group discussions with local partners and is delivering on recommendations from the Focus Group discussions. One recommendation included increasing involvement of refugees, and so the People's Congress of Ukraine has since co-chaired the AAP taskforce.

For Local Partners, community response and feedback mechanisms are in place, and Local Partners have to respond regularly to UNHCR on the types of feedback mechanisms in place and the types of feedback.

In Moldova, AAP is working well, but very few of the calls to the Refugee Response Green Line are complaints and there is a culture of not daring to complain which has been a challenge.

Forcibly displaced people in Transnistria are an example of a hard-to-reach vulnerable population. UNHCR recruited community leaders to different development committees and set up an administrative centre on the border of Transnistria to ensure access to services and communications with the affected population. However, unlike other parts of the UN family, UNHCR failed to establish a presence in Transnistria itself.

UNHCR Moldova also set up a taskforce which included a Roma-led NGO to better understand concerns of the Roma community. The taskforce fed into the programming cycle and detailed planning.

5.7.5: Clear guidelines and practices enable communities to play an active role in decisions that will impact their lives, including ensuring that the most marginalized and at risk are represented and have influence.

Guidelines to enable communities to play an active role in decisions that will impact their lives are rooted in the commitments within the Global Compact for Refugees, led by UNHCR, which recognise the importance of engaging with national systems, development partners and the communities themselves in relation to the development of durable solutions. Some HQ level policies have been developed with involvement from communities: The Child Protection Framework was developed by UNHCR with the participation of communities and children themselves – 300 refugee girls and boys in Kenya, Nepal, India and Jordan shared their inputs to the framework. In 2021 UNHCR established a Task Team and an Interim Advisory Group to advance UNHCR's work on meaningful participation. An innovative grant agreement tool was established to allow refugee community-led organisations to access small amounts of funding directly.

UNHCR emphasises the importance of different participatory methodologies applied for different ages, in order to account e.g. for differences between younger children and teens. Children and adolescents are recognised as rights holders in engagement with UNHCR's operations and policies. The Child Protection Framework includes steps to ensure programme design includes participation, with specific percentages of focus group discussions conducted, and the number of children's committees established as indicators in the framework.

The Emergency Handbook guidance puts forward active participation from members of communities, especially women and girls, and consulting with community on issues such as locks, lights and gender segregation. Needs assessments, coordination mechanisms, working groups and liaison with local and national governments are emphasised in the guidance as key steps. However, it is unclear how people with and for whom UNHCR works participate in decisions that require agility and/or speed, as 'actively seeking views of Persons of Concern' was, for instance, not mentioned in the managing and supporting spontaneous settlements section of the Emergency Handbook. It is also not clear that those who UNHCR engaged with receive updates on the effects this engagement has had.

Participatory needs assessments (usually annual) remain the main tool for which feedback is sought and feed back into decision-making, but strategic decision-making is increasingly making use of other AAP mechanisms. This is particularly important for marginalised communities among the displaced – such as Roma and other minority groups and LGBTQI+ refugees, which may not be adequately captured in general needs assessment exercises. Examples of seeking such feedback includes:

Moldova: UNHCR Moldova established a Roma Task Force and hired Roma cultural mediators. UNHCR hired the mediator to sit within the Government of Moldova in order to mainstream the Roma Refugee response. UNHCR is in the process of doing a mapping exercise for the Roma community, including the number of settlements, families, risks and issues.

Bangladesh: UNHCR held coordinated regional comprehensive consultations with Rohingya refugees in 2021 to feed into its strategy for solutions to facilitate return or resettlement.

UNHCR's Ethiopia office used a 2021 multi-sector Participative Assessment to inform their Multi-Year Strategy (Education, inadequate infrastructure key points) using refugee feedback to identify priorities which affected not just UNHCR's own programming but also what UNHCR needed to advocate for with other actors including its UN partners. One such issue was access to education for children.

5.7.6: The goals and objectives of programmes are designed, monitored and evaluated with the involvement of affected populations, feeding learning back into the organisation on an on-going basis and reporting on progress.

The participatory responsibilities, as they are outlined in UNHCR's AAP commitments and AGD policy, include an ongoing loop of feedback across all parts of the project cycle including reporting. The results-based planning system COMPASS includes references to AGD, and the Global Results Framework provides a global aggregation on *"financial data and indicators on AGD-related areas of work and AGD policy commitments"*. AGD commitments are covered in both impact and outcome areas. An example of affected populations being a meaningful partner throughout the project cycle is the one of the POC Grant agreement. Here, community organisations can submit and sign agreements in English, French or Spanish, and are only asked to meet minimal performance and financial reporting requirements, reducing the bureaucratic burden.

The Assessment Team saw some evidence of programmes adapted and learning informing new programme design with the involvement of affected populations, particularly in the Global Digital Services team. The increased use of Community Based Volunteers or Outreach Officers is also a notable development for AAP and feeding learning back to UNHCR. This was noted in an evaluation of UNHCR's approach to SGBV.

However, the evaluation also noted a need to invest in good systems for supporting volunteers as part of UNHCR's duty of care.

An evaluation of the quality of UNHCR's evaluation products found that in the evaluation methodologies, there was a need to reference stakeholder participation and outline consent protocols. The AAP Synthesis Evaluation concluded that *"Evaluations found limited evidence that the results of the participatory mechanisms resulted in changes in programming, implementation or prioritisation."*

MI 5.7 Evidence confidence	High confidence

MI 5.8: The organisation is set up to prevent, respond to and achieve durable solutions for internally displaced people (IDPs).	
Overall MI rating	Satisfactory
Overall MI score	2.83
Element 1: The organisation has systems in place to advocate for, and support, the state in prioritizing solutions for IDPs, including through local, national and regional actors.	3

Element 2: The organisation has systems in place to ensure IDPs can exercise their rights in society and participate in decision making processes around questions that concern them. Protection is at the centre of all IDP responses.	3
Element 3: The organisation supports co-ordination efforts for IDP solutions.	3
Element 4: The organisation actively addresses the drivers of displacement and reduces displacement risks.	3
Element 5: Resourcing for IDP situations is on an equal basis to other crisis contexts, including allocations from core funding.	2
Element 6: The organisation reports on action on internal displacement in its regular reporting, including to Executive Board.	3
MI 5.8 Analysis	**Evidence documents**

5.8.1: The organisation has systems in place to advocate for, and support, the state in prioritising solutions for IDPs, including through local, national and regional actors.

In 2016, UNHCR's strategic directions committed to "*working across the entire spectrum of forced displacements",* explicitly including IDPs. In 2019, UNHCR released a revised IDP policy, which outlines UNHCR's country, regional and global strategies to "*secure solutions for Internally Displaced People".* This policy commits UNHCR to support both states and affected populations. The first guiding consideration is to "*promote the primary responsibility of the State, and where relevant, non-State actors, to prevent, respond to and resolve internal displacement".* In 2022, the UN Secretary General launched the Action Agenda on Internal Displacement, a system-wide exercise to understand and set out where responsibilities lie, and to prioritise IDPs across the UN System.

In March 2023, UNHCR published its "Institutional Plan on Solutions to Internal Displacement", which sets out the nature of UNHCR stepping up of efforts in IDP emergencies. The plan is explicit that tackling internal displacement is the primary responsibility of states and that UNHCR's role is to advocate and support states in dispensing this responsibility, particularly in the sphere of protection. The protection role is key to UNHCR's role – ensuring that protection is a central part of interagency emergency response to IDP crises and fostering the legal and policy environment for the protection of IDPS in global fora and working with national and local governments.

All documents confirm that IDPs are part of UNHCR's mandate, as is a commitment to working with and supporting states to achieve protection and solutions. IDPs are the largest group of people with and for whom UNHCR works. In the 2023 Global Appeal, UNHCR reported that 52% of their total forcibly displaced and stateless populations (over 61 million) were IDPs. The global needs for UNHCR's IDP response in 2023 was budgeted at just over $2 billion (down 3% vs current 2022 budget).

In our review period, UNHCR has reframed its approach towards solutions for IDPs, and the current stance is that, in IDP settings where it already has existing relationships with ministries and governments, UNHCR is looking to leverage these relationships for support for IDPs. It is a key part of the Institutional Plan on Solutions to Internal Displacement to "*Support government-led efforts",* and this is supported by the Secretary General's Action Agenda on Internal Displacement. While UNHCR has lead responsibility and therefore tends to also be the key interlocutor and collaborator with governments (national and local) in refugee emergencies, this is not the case in IDP situations.

A focus on durable solutions is a priority in UNHCR's approach to IDPs - as it is for refugees and stateless populations. This is confirmed in the Strategic Directions (both current and previous). In the Strategic Directions 2022-2026, one of the eight areas for additional focus is that UNHCR will expand options for complementary pathways to solutions.

The cluster approach has contributed to clarifying UNHCR's role in non-refugee (including IDP) emergencies. In our sample of country multi-year strategies, relevant strategies were clear that UNHCR saw working with governments as key to their IDP response. For instance, the Ethiopia multi-year strategy will work for "*broader government coordination and societal inclusion in refugee, IDP and host community protection, assistance, empowerment and seeking solutions".* Meanwhile a strategic evaluation of UNHCR's Sudan operation found that UNHCR struggled to expand its capacity to increase engagement with IDPs. The evidence from evaluations suggests that UNHCR plays a stronger role in conflict related IDP situations than in IDP situations caused by natural disasters.

0, 1, 2, 4, 6, 55-57, 59, 74, 77, 79, 80, 99, 115, 130, 188-190, 192, 193, 220, 242, 349, 364, 383, 384, 424, 468, 490

5.8.2: The organisation has systems in place to ensure IDPs can exercise their rights in society and participate in decision making processes around questions that concern them. Protection is at the centre of all IDP responses.

The previous MOPAN Assessment found that "*Human rights and protection, as areas central to its mandate are comprehensively integrated across strategic and operational practice*". This remains the case, and UNHCR's role in IDP emergencies also has protection at its centre. UNHCR is the lead agency of the protection cluster in the IASC cluster approach, which includes IDP emergencies, and sees a key part of its role as strengthening national actors' protection responsibilities, including improving legal frameworks and rights, for IDPs as articulated in its IDP Solutions Institutional Plan.

UNHCR also takes a longer-term, preventative approach to IDP protection, supporting regions and states to develop and implement national laws on internal displacement. In this context, UNHCR has worked with several intergovernmental authorities, and with governments in Burkina Faso, Mozambique, El Salvador, Honduras and Mexico, among others. UNHCR also established MIRPS, the Comprehensive Regional Protection and Solutions Framework, for protection and solution to all groups of forcibly displaced populations in Central America and Mexico. Generally, however, UNHCR notes that its protection activities for IDP situations is hampered by poor funding (see e.g. Global Report, 2022, p.54).

5.8.3: The organisation supports co-ordination efforts for IDP solutions.

The clarity and predictability of the role of UNHCR in the coordination of interagency responses to IDP emergencies has improved in recent years, aided by the 2022 *Policy on UNHCR engagement in situations of internal displacement (IDP Policy)* but much remains to be done. In IDP and mixed situations, UNHCR does not lead the response, but participates in the Inter-Agency Standing Committee (IASC) cluster system and is a member of IASC's Emergency Directors group (EDG) – where UNHCR's Director of Emergency, Security and Supply (DESS) sits as UNHCR's member. In non-refugee situations of conflict-related displacement, UNHCR leads the protection cluster, co-leads the shelter cluster with IFRC and co-leads the cluster on Camp Coordination and Camp Management (CCCM) with IOM. While UNHCR takes the cluster leadership for camp coordination for conflict-generated internal displacement, IOM is the cluster lead for natural disaster generated internal displacement. Similarly, for Shelter IFRC takes the lead on natural disaster generated internal displacement. Evaluation evidence suggests that UNHCR's role and contribution in IDP responses is stronger in the case of conflict-related displacement than in situations of natural disasters.

Many IDP situations are mixed both when it comes to their causes (conflict and environmental factors can both play a role and intensify the effect of the other) and population characteristics (a region can have refugees, returnees and IDP communities in close proximity, and IDPs within the same area can be displaced by different causes). This makes decisions on responsibility and coordination sometimes difficult in practice. This was noted by donors, who understood that UNHCR has an important role in responding to IDP emergencies, but that blurred mandate lines can impact on which agencies receive the funding and who are responsible for interacting with and supporting local and national state authorities. While UNHCR is the cluster lead for protection in IDP situations, collective effort from all humanitarian actors, and crucially from state actors, is central to the commitment to the centrality of protection.

5.8.4: The organisation actively addresses the drivers of displacement and reduces displacement risks.

Please see MI 5.6 on Anticipatory Responses and 5.3 on Risk for how UNHCR approaches drivers of displacement and displacement risks. Specific to IDPs, UNHCR's 2022 IDP Policy states, on preparing for emergencies, that "*In countries prone to conflict, violence or disaster-induced displacement, UNHCR will participate in inter-agency emergency preparedness measures, contribute to UN system-wide, and government led or supported prevention and early warning mechanisms, and strengthen local and national capacity to prevent and mitigate displacement risks.*" In UNHCR's Emergency Preparedness and Response Manual, Durable Solutions are embedded in all Emergency Preparedness & Response activities from the onset, including IDP emergencies. To achieve this, UNHCR works in partnership with other organisations and includes forcibly displaced, stateless people and host communities in development plans, as outlined in their AGD Policy. the AAP Synthesis Evaluation also found that "*Although participatory activities, including assessments, are one-time exercises, evaluations found that they have helped to embed the principles of AGD into country operations, annual workplans, and the overall ethos of work*".

5.8.5: Resourcing for IDP situations is on an equal basis to other crisis contexts, including allocations from core funding.

In its Strategic Directions, UNHCR commits to review its "*budget structure and resource allocation processes to ensure that they enable UNHCR to be engaged reliably and consistently in situations of internal displacement, and that they incentivize investment in solutions*". In the resource mobilisation and funding section of the IDP Policy, UNHCR confirms that "*UNHCR's engagement in situations of internal displacement*

will be underpinned by an agency-wide resource mobilization strategy. At global, regional and country level, resource mobilization will be intensified at the onset of an emergency and sustained throughout our engagement. It will be supported by an evidence-based analysis that articulates the protection and life-saving impact of UNHCR's response. At the global level, UNHCR will promote and highlight our work with IDPs – from preparedness through to the delivery of protection and solutions – giving it an appropriate profile and prominence in all external relations and fundraising efforts." As part of its resource mobilisation strategy UNHCR established an IDP Boost Fund to mobilise US$60 million.

Notwithstanding these commitments and efforts, UNHCR receives fewer resources for IDP operations than for refugee ones. UNHCR's Global Report 2022 noted that it was working on implementing the Secretary-General's Action Agenda on Internal Displacement in four priority countries for the Secretary-General's Special Advisor on Solutions to Internal Displacement, but that limited funding hampered its efforts; and seven out of twelve of the underfunded crises highlighted in UNHCR's 2022 Underfunded report included IDP populations.

In IDP situations where UNHCR is not the lead agency, or its country presence is less prominent, other agencies lead the fundraising efforts. As UNHCR's budget does not explicitly differentiate between core and earmarked allocations, the MOPAN assessment team did not have information on the extent to which UNHCR used allocations from core funding on IDP situations in 2022/2023. In 2019 – 2021 funding earmarked specifically for IDPs decreased, while UNHCR's expenditure for IDPs increased, illustrating that operations funded IDPs from funds with more flexible earmarking.

5.8.6: The organisation reports on action on internal displacement in its regular reporting, including to Executive Board. UNHCR reports on internal displacement in its key publications, such as the Global Report. Statistics on internal displacement are included in the annual statistics publication, Global Trends. In 2021, it produced "*UNHCR Engagement in Situations of Internal Displacement*" 2019 – 2021, which includes reporting on emergency preparedness and response, communications and advocacy, resource mobilisation, cluster coordination, programming, risk management and work force management among other areas in IDP situations.

UNHCR's global results framework includes IDPs among the people of concern that UNHCR operations will report on. For instance, impact indicator 1.2 "proportion of PoC who are able to move freely within the country of habitual residence" includes IDPs among relevant population types, as do all three core impact indicators on 'Realizing rights in safe environments'. Relevant outcome indicators that also cover IDPs include 1.2 "Proportion of children under 5 years of age whose births have been registered with a civil authority" and 1.3 "Proportion of PoC with legally recognised identity documents or credentials". There are no IDP specific core indicators, but operations addressing IDP emergencies can add their own context specific indicators to set out objectives specific for needs and challenges faced by an IDP population. COMPASS results reporting was used for the first time in 2022, and the MOPAN assessment team was not able to see to what extent flexible, context specific indicators were used to measure results in IDP settings.

MI 5.8 Evidence Confidence	Medium confidence

MI 5.9: Where appropriate, the organisation enables national governments to discharge their duty of care towards people affected by crises.	
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.00**
Element 1: The organisation has clear policies and practices regarding working with national governments, and in line with these, builds national capacity and aligns programming with national systems where appropriate.	2
MI 5.9 Analysis	**Evidence documents**
5.9.1: The organisation has clear policies and practices regarding working with national governments, and in line with these, builds national capacity and aligns programming with national systems where appropriate. The previous MOPAN assessment found that UNHCR should strengthen its approaches to capacity building and associated programming, with gaps and weaknesses in UNHCR's plans for capacity strengthening arising from short term planning. The current strategic direction puts strong emphasis on working with national authorities, local and national, to build capacity and promote durable solutions through helping national authorities include refugees into the socio-economic life of the country rather than building alternative parallel structures for refugees only. This is well understood across UNHCR, and it is incorporated throughout relevant policies and plans in which UNHCR commits to engaging strongly with States, host communities, civil society,	0, 1, 2, 4, 55, 59, 188, 419, 420

and key national service providers to promote the inclusion of refugees, internally displaced and stateless people in mainstream national systems, including health and education systems. This commitment aligns with the Sustainable Development Goals to promote the inclusion of refugees, the internally displaced and stateless people in national development frameworks. The Strategic Directions also emphasise that "*UNHCR will work closely with States to discourage approaches which locate people in camps or separate settlements or contribute to exclusion in other ways*". The obligation to work with states authorities is also prescribed in UNHCR's mandate.

The role of national authorities in host countries has also become more pronounced in agreements and guidelines for inter-agency coordination, particularly after the Global Compact on Refugees was agreed. Global, regional and national comprehensive refugee response frameworks (CRRFs), and the Global Compact, commit UNHCR to lead and coordinate responses to refugee emergencies in close collaboration with national authorities, working to optimize coherence within the United Nations system and engaging a broad range of actors. While this way of working is becoming more the norm, it is not uniformly happening across UNHCR operations. An audit of UNHCR operations in Iraq 2022 found that the Durable Solutions Task Force set up by the Resident and Humanitarian Coordinator for Iraq did not include any representation from the government (or from refugees or donors).

In protracted forced displacement crises, working with national authorities is increasingly focused on the humanitarian, development and peace (HDP) nexus, and more specifically on an approach that includes refugees in national development plans as soon as possible. Combined with voluntary repatriation and resettlement, this stakes out a path to durable solutions wherein refugees are empowered and self-sufficient and able to become economically active contributors to their host communities, with the assistance and support from donors and the UN system. UNHCR's Strategic Directions 2022-2026 says the organisation "*will […] continue to work with States and partners to unlock the full potential of humanitarian-development-peace cooperation – testing new approaches, learning from previous lessons, and building on successes.*" UNHCR has very recently completed its Focus Area Strategic Plan on Engaging with Development Actors, which is an important next step in UNHCR's work to move the process of transition and inclusion for refugees forward (see KPI 7 for more on this plan).

While UNHCR's commitment to a Nexus way of working is strong, the actual transition of services to national authorities or integration of refugees by national authorities into the national economy remains hugely challenging. Positive examples do exist, such as in Jordan were the decision by the Government of Jordan to allow Syrian refugees to apply for work permits as part of a Jordan compact between donors and the Government of Jordan has improved economic integration for those in possession of work permits. In Uganda, refugees are also permitted to work, but a range of formal and informal barriers to employment remain, including access to bank accounts for receiving salaries, making it very difficult for refugees to obtain and retain formal employment.

The many challenges are recognised in UNHCR's new focus area strategic plan, which notes that while UNHCR "*has many years of experience in area-based approaches benefitting large numbers of people [refugees and host communities alike], there are very few instances where area-based programmes have transitioned to development programming by governments and development actors*". This was seen for example in Uganda, where UNHCR has for many years run health and education services in refugee settlement regions which are also available for the host community populations, but where UNHCR is paying the large recurring costs of teacher and health professional salaries with no exit strategy or management of expectations at the point when these services were launched. It is possible that some UNHCR practices – such as paying financial incentives to government officials supporting UNHCR-led services or providing asset transfers – actually create disincentives for national authorities to shift services to refugees fully into national systems.

The Uganda example, which in many other ways is a good example of how large refugee populations can be hosted with little tension with host communities, show that shorter-term humanitarian solutions can lead to a risk of creating siloed systems within governments that later on militate against moving towards long-term durable solutions. UNHCR has a strong and close relationship with the Department of Refugees in the Office of the Prime Minister, within the Government of Uganda, and is a strong supporter of the Ministry's refugee work. But this Ministry is set up to manage a refugee situation, not to integrate refugees into national structures. As the aim becomes to transition into a developmental approach and include refugees into national systems, UNHCR needs a broader network – and build capacity to understand risks and opportunities for refugee integration with ministries of planning and finance, ministries of education and health. Those relationships need to be built early on and transition plans – with exit plans for UNHCR providing basic services – discussed early on and expectations set. As part of this different and more comprehensive relationship with government actors, UNHCR also need to bring economic development actors along. Just like UNHCR is creating a strategy on working with development actors, they should be thinking equally hard about what they can do differently to meet UNHCR in that difficult phase between emergency and inclusion.

MI 5.9 Evidence Confidence	**High confidence**

Relationship management

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

KPI 6: The organisation works in coherent partnerships directed at leveraging and catalysing the use of resources, and results.	KPI score
Satisfactory	**2.71**

UNHCR's management response to the last MOPAN review's critical findings in relation to UNHCR's partnerships was that "UNHCR will continue to strengthen the cooperation with UNHCR's key partners at central level and in the field". Since then, UNHCR has embedded sensible principles of partnership in its policies and systems but continues in many cases to pose onerous and sometimes excessive control and output reporting requirements on its partners, with less emphasis on quality outcome monitoring and learning. UNHCR ranks partnerships – with both strategic and implementing partners – as core to its success. It engages a broad range of stakeholders for comprehensive solutions to refugee situations. Its new COMPASS results-based planning system has partner consultation built into the annual programme planning cycle. UNHCR's partnerships are often long-term.

UNHCR has committed to the Grand Bargain's enabling priority related to quality funding, but this is not reflected in UNHCR's strategic directions. UNHCR receives little multi-year funding itself and passes little of this on to its implementing partners. The predictability of funding is also an issue, with implementing partners across countries facing vastly different timelines and requirements for otherwise comparable interventions, suggesting that UNHCR lacks standardised approaches to this.

UNHCR has been an active supporter of localisation, in particular capacitating refugee-led organisations. UNHCR works with government actors, often in close partnerships. While it tries not to build parallel international structures, it can end up building separate, parallel structures for refugee response with a sub-set of government. In sudden-onset crises, such as in Moldova, this may facilitate timely action, but once refugee situations become protracted, such as in Uganda, working with separate bodies set up specifically for refugee support as its main partner risks militating against longer-term aims of inclusion in national services and supporting refugees to become economically active and self-sufficient residents in their host country.

The humanitarian development peace nexus has become a focus strategic priority for UNHCR, with the overall ambition of finding durable solutions for refugees through integration and inclusion into national services and job markets. In 2023, UNHCR completed its Focus Area Strategic Plan for Engaging Development Actors. UNHCR staff are well informed about conflict dynamics, but UNHCR does not produce formal conflict analysis reports, let alone share them.

Despite close working with development actors, and successful funding campaigns, most importantly leading to the World Bank Group's large pledge at the 2020 Global Refugee Forum, UNHCR has found it difficult to find actors to work with to bridge the gap in services if UNHCR exits from humanitarian support. A 2021 Humanitarian Development Evaluation, which found that increased cooperation on humanitarian-development issues had not translated to UNHCR being able to hand over responsibilities to other actors, and undertake reprioritisation.

In fields that are core to its mandate, UNHCR plays a catalytic and enabling advocacy role, and leads sizable coalitions of stakeholders. As the guardian of the 1951 Refugee Convention and its 1967 Protocol, this applies to the Global Compact on Refugees and the Global Refugee Forum. It also applies to the Ending Statelessness Campaign, as UNHCR is mandated by the UN General Assembly to prevent and reduce statelessness. In fields that are relevant but not core to its mandate, UNHCR actively contributes to global efforts. This is the case for issues such as disaster-induced displacement and migration related to the effects of climate change.

MI 6.1: Partnerships are based on an explicit statement of expected results and engagement, and are rooted in equality.	Score
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.33**
Element 1: The Principles of Partnership - Equality, Transparency, Result-oriented approaches, Responsibility and Complementarity - are respected in engagement with implementing partners and informed by appropriate due diligence.	2
Element 2: Key stakeholders are a key part of the organisation's programme cycle, both in global strategic planning but also related to country operations - including strategic advice, guidance, information and co-creation – while respecting humanitarian principles.	3
Element 3: Downstream partnerships with international and local actors are selected based on a solid shared understanding of the capacity, limitations, expectations and interests of each partner.	2

Element 4: Where possible, partnerships start long before an emergency arises, and in the case of the Global Compact on Refugees in particular, includes issues related to recovery and development.	3
Element 5: Partnership agreements, including expected results and timeframes, clearly outline the roles, responsibilities and mutual benefits to each party – especially on fraud, corruption, safeguarding and financial and reporting arrangements and capacity needs - and uneven power dynamics are addressed.	2
Element 6: Results reporting and monitoring ensures that partners are able to criticize one another, adapt, learn from one another, and continue working with positive outcomes.	2

MI 6.1 Analysis	**Evidence documents**
6.1.1: The Principles of Partnership – Equality, Transparency, Result-oriented approaches, Responsibility and Complementarity – are respected in engagement with implementing partners and informed by appropriate due diligence. The last MOPAN assessment of UNHCR found that UNHCR was in the process of reforming relationships with operating partners, and the management response to the assessment noted that: "*UNHCR will continue to strengthen the cooperation with UNHCR's key partners at central and in the field. Decentralisation and regionalisation are expected to further advance UNHCR's strategic partnerships at the point of delivery*". The reform process has continued since then, and UNHCR has launched its new digital partnership management platform, PROMS, to strengthen and simplify partnership management both from UNHCR's and partners' perspectives. Partnerships are key to UNHCR's ways of working and is also presented as such in UNHCR's outward facing publications, including its Strategic Directions. In 2022, UNHCR had a total of 1,239 funded partners, of which 1,043 were local and national partners (84%). UNHCR had a total of 1,876 partnership agreements that year, and funded partners with a total of USD 1,496 million, of which 850m (57% of total expenditure via partners) went to local and national Partners. UNHCR is providing fund to 85 organisations led by displaced or stateless persons (100 grant agreements). While working with and through partners has been standard for UNHCR for decades, the centrality of quality partnerships has been brought to the fore by more recent commitments. The Principles of Partnership (PoP)– Equality, Transparency, Results-oriented approaches, Responsibility and Complementarity – were developed in 2007 by a group of NGO and UN actors coming together on the Global Humanitarian Platform (GHP). UNHCR was a core member of this group and PoP is reflected in its key policies related to partnerships. As UNHCR is the lead agency for the Global Compact for Refugees (GCR), the comprehensive refugee response frameworks are central to UNHCR's objectives. So is the Grand Bargain's localisation agenda, and both are drivers of a partnership approach. One of the indicators of the GCR is the number of partners involved in refugee response plans, on the rationale that assisting refugees and host communities "requires the mobilisation of a wide range of local, national, and international stakeholders in a coordinated and systematic manner". Thus, a partnership approach lies at the core of the GCR. Meanwhile, the localisation agenda is contributing to UNHCR broadening its range and type of partnerships, from large international humanitarian NGOs with annual budgets of hundreds of millions of dollars, to small, local refugee-led organisations focused on specific issues in their communities. Partnership management is listed within the five 'enabling areas' in UNHCR's global results framework. The Partnership Handbook is currently outdated, but UNHCR is hoping to release a new version in late 2023. There is bridging guidance supplied in the meantime. As it had not yet been finalised, the new handbook was not made available to the MOPAN Assessment Team, but we received briefings of its approach, which suggested an alignment with PoP. The Inspector-General's Office (IGO) provided inputs on the new partnership management framework, including on control and oversight elements. UNHCR has undertaken a number of reforms since 2020 (and when DSPR was created) on their work with partners, in efforts to include partners more in strategy for long term relationships, simplification of online procedures, and upskilling field colleagues in programme management, collaboration and monitoring. Specific reforms include multi-year collaboration, easing document management burden, financial simplification, managing risk, and maximising the use of continuous monitoring. The new framework also intends to simplify control-related reporting requirements, without reducing their rigour. This includes fraud awareness training, simpler agreements and templates, financial streamlining, introduction of the PSEA Community Fund, and increased delegation to Country Representatives on selection procedures in multi-year contexts. UNHCR offers more than financial support to partners, including expertise, data, office space, computers, affiliate workforce and in-kind contributions. UNHCR's Partnership Framework references the PoP. From interviews with and documents from partners we learned that in practice, UNHCR can be an overly demanding partner: engaged and respectful but with reporting rules that are onerous regardless of the size of the funding envelope and irrespective of how well-	0, 4, 5, 10, 12, 48, 51, 55, 80, 85, 99, 114, 115, 117, 130, 132, 140, 151, 155, 164, 194. 201, 414, 467, 481, 494

established the partnership is and of the strength of the implementing partners' own monitoring and control systems. UNHCR is aware that it may have become too heavy on the control framework side and does not do enough on 'being a good partner'. It is moving away from a one-size-fits-all approach to procedures and documents, using the simplified procedures of the new PROMS partner management system to create more tailor-made partnership agreements where capacity building and control measures can be adjusted based on the partner's needs and gaps. This has not yet fed through to all country operations (see MI 6.1.5 below). The Assessment Team heard from some international partners that numerous partnership agreements were needed despite long-standing cooperation with UNHCR, which led to increased, duplicative workload. The PROMS system is very recent, and teams are still learning to use it to its full potential. There is also a risk that a tailor-made system becomes an unequal system where different country operations impose different controls and reporting demands. We have already heard requests from INGOs for a more standardised and harmonised approach across UNHCR operations, as treatment of partnership can vary country to country without reasons provided for the difference.

6.1.2: Key stakeholders are a key part of the organisation's programme cycle, both in global strategic planning but also related to country operations - including strategic advice, guidance, information and co-creation – while respecting humanitarian principles. UNHCR's Strategic Directions and other key publications such as the Global Report emphasise the importance of strategic partnerships and engaging a broad range of stakeholders for comprehensive responses to refugee situations. It has alternating global and regional consultation sessions with NGOs, and conducts an annual independent survey of NGO partnerships. Key policies and guidance also include principles and mechanisms of stakeholder consultation. The Guidance on Emergency Preparedness outlines the responsibility of Country Operations to ensure the participation of a wide range of stakeholders, in line with commitments in the framework of the Global Compact of Refugees and the IASC cluster system. UNHCR commits to inter-agency mechanisms, through three key coordination systems: the cluster system where it is activated, the refugee coordination model in refugee emergencies, and standard co-ordination mechanisms in non-emergency settings. Partnership is embedded in the Child Protection Framework in both consultation and development of the framework, and in coordination of joint assessments, programmes, and advocacy. Guidance for Partnering with UNHCR is a key policy document for working with partners, and outlines how stakeholders are involved across the programme cycle. It outlines steps for engagement with UNHCR, establishing an effective partnership, assessment and planning operations at country level, implementation, and monitoring, reporting, audit and closure of projects.

UNHCR's COMPASS results-based management system has built in stakeholder consultation as part of the annual planning cycle. The Administrative Instruction on COMPASS sets out that, in accordance with the UNDG and Management Accountability Framework, Country Offices are required to engage the country Resident Coordinator when finalising a new multi-year strategy for their views on development-related matters within the strategy and to check for alignment. Country operations are also required to consult with partners (government, UN, INGO, national and local NGO, refugee-led organisations) in comprehensive response frameworks. When country offices developed their first multi-year strategy as part of the roll-out of COMPASS, they were required to include partners and key stakeholders on defining their context-specific results statements and indicators. Stakeholders feed into the discussions of the impact and outcome levels of the operations multi-year results frameworks.

At country level, the MOPAN assessment team saw a general high level of engagement and interaction with a wide range of partners, but with varying levels of co-creation and strategic partnerships. In some country contexts, NGO partners saw UNHCR as directive – consultations could become more like information sessions from UNHCR, and some NGO partners felt more treated like contractors than partners. But in other situations, strong steering groups and coordination mechanisms were created and actively used to feed into strategy, planning and the programme cycle. In some settings competing roles and overlapping mandates between UN actors complicated relationships.

UNHCR has as a strategic objective to increase the participation of refugees and displaced populations in the decisions that affect them. In Uganda, UNHCR's work with Refugee Engagement Forum (REF) is an excellent example of mutually beneficial relationship with co-creation of knowledge and two-way information and consultation. Members of the REF are also part of the preparations for, and will participate in, the Global Refugee Forum in Geneva.

6.1.3: Downstream partnerships with international and local actors are selected based on a solid shared understanding of the capacity, limitations, expectations and interests of each partner. UNHCR is increasing collaboration with partners in the field on Risk Management issues, and also works with partners in terms of capacity building and preparedness and response for emergencies.The partnership selection process includes review of the partner's broader competencies - context level experience, project

management skills, resource and cost efficiencies of direct costs. As part of the selection process of partners, UNHCR also assesses the partner's capacity and their previous performance. The selection of partners is well resourced, with a multi-disciplinary team and the implementing partner management committee conducting the partnership agreement negotiations. If partnerships involve third party procurement, partners that undertake procurement undergo further assessment in their capacity to manage this process.

A JIU evaluation found that UNHCR applies a risk-based approach that defines frequency and details of monitoring activities for each partnership agreement - each having a risk assessment, project performance monitoring plan and mid- & end-year monitoring reports. A 2022 OIOS audit report of procurement undertaken by partners recommends that UNHCR strengthen their due diligence of procurement to partners by conducting assessments of the partner's capacity.

At country level, we found that some NGO partners felt UNHCR treat them too much like contractors. This included being given very short timeframes for partnership agreement proposals, and little opportunity for input into project design, heavily monitored projects with monthly reporting at output level, and short and frequently renegotiated funding envelopes.

6.1.4: Where possible, partnerships start long before an emergency arises, and continue into recovery and development. UNHCR's emergency preparedness and response is designed with diverse partnerships including governments, civil society, local and INGOS, UN Agencies, Development actors and IFIs, Private sector and media. The UNHCR Policy on Emergency Preparedness and Response outlines the special partner management procedures which apply at all emergency levels, including at the preparedness level. Organisations led by forcibly displaced and stateless people and other Community Based Organisations are often first responders: UNHCR partners with these actors and supports them to expand their activities/services to refugees. There has been an increase in the number of refugee-led organisations funded by UNHCR, although these almost always small operations. Of the 1,239 funded partnerships UNHCR had in 2022, 1,043 (84%) were with local and national organisations. Since 2021, UNHCR has provided financial support to 85 organisations led by displaced or stateless persons. In terms of funds disbursed, the tilt towards local and national partners is less pronounced: of USD 1,496 million provided through partners in 2022, USD 850 million was via local and national partners – up 4% since 2021. (Partnership funding information provided by DSPR to the MOPAN assessment team in June 2023.)

UNHCR has a number of partners including UNDSS, UNICEF, WFP and UN Logistics who they partner with to meet the needs of escalating emergencies. Collaboration with other UN Organisations is proactively pursued, as an Objective of UNHCR's Procurement Policy. This includes looking at 'piggy backing' arrangements, reviewing options for collaboration, and participating in UN Groups or forums. UNHCR has seven standby partner agreements (one with International Humanitarian Partnership, an Umbrella organisation). UNHCR is collaborating with IOM, OCHA and World Bank on joint data collection, and the UNHCR - World Bank Joint Data Centre on Forced Displacement was established in Copenhagen to enhance evidence-informed planning and decisions. Sometimes good partnership models are replicated: UNHCR and UNICEF set up "Blue Dot" support hubs for children and families in Ukraine, providing professional mental health and psychosocial support, which were then replicated in Moldova and in other country operations. The Moldova operation was an example of developing relationships before an emergency arises: UNHCR had a Moldova-based regional liaison officer prior to the onset of the emergency, who had already started to build relationships with the government. Then, a few days before the crisis erupted, UNHCR used its emergency roster to secure an early presence. Early collaboration between UNHCR and UNICEF (which had already had a significant development-focused presence prior to the crisis) also facilitated UNHCR's timely engagement with key stakeholders in Moldova.

6.1.5: Partnership agreements, including expected results and timeframes, clearly outline the roles, responsibilities and mutual benefits to each party – especially on fraud, corruption, safeguarding and financial and reporting arrangements and capacity needs - and uneven power dynamics are addressed. As part of UNHCR's new Partnership Agreement Framework, partnerships should not be approached uniformly, but be developed with a good understanding of capacities, responsibilities and mutual benefits. UNHCR recognises that its old partner management framework was overly controlling, and its new Partnership Management procedure has been designed with the aim of changing this. The new procedure came into effect in October 2023, after the end of the MOPAN team's evidence gathering period, so has not been assessed.

At country level we saw a range of better and worse approaches. In Uganda, UNHCR still had a one-size-fits-all approach, which led to over-monitoring of its long-term trusted international NGO partners at too detailed a level. An inflexible approach to output monitoring leaves INGO partners with insufficient flexibility for efficient delivery. The same frequent and detailed reporting requirements to control fraud and corruption

was placed on INGOs with strong internal auditing and control processes as on national NGOs with fewer safeguards. For the smaller national NGO partners, UNHCR combined the stringent controls with capacity support and mentoring. All partners appreciated the key support UNHCR provided through access to government relations at local level, but smaller national partners were particularly appreciative of the patient approach to capacity building UNHCR took in its relationship to them. For local partners, being a UNHCR partner also opened doors to other partnerships.

In Moldova, performance monitoring takes the shape of excessive reporting requirements. In some cases, UNHCR demanded detailed fortnightly reports that require data from multiple sources and thus considerable internal communication and disproportionate time for the implementing partner. It was not always clear what UNHCR used this monitoring for, with feedback often being provided long after the reports' submission. In the field of child protection UNHCR works closely with UNICEF, which is appropriate, but there is the risk of slight duplication of efforts, and we saw some evidence of this duplication causing potential confusion.

UNHCR's partner agreements are strong on fraud, corruption, safeguarding and financial and reporting arrangements, with clearly set out (if as described above, sometimes unnecessarily detailed and onerous) requirements. In addition, as part of UNHCR's mitigation for aid diversion, potential partners/vendors undergo due diligence processes including sanction checks. The Partner Portal is used for partner registration, supplies, and due diligence and also lists against UN Sanctions. UNHCR uses risk-based methods and mitigation measures from the beginning of the project cycle. As MI 5.3 showed, UNHCR's risk management approach has been significantly strengthened over the review period.

6.1.6: Results reporting and monitoring ensures that partners are able to criticise one another, adapt, learn from one another, and continue working with positive outcomes. PROMS is the Management of UNHCR's Implementing Partnership, and is one of six main projects of the business transformation programme. DSPR hopes that PROMs will go beyond solely the monitoring of partnership projects, but will also help with simplification of financial plans, electronic approves, reduced reporting complexity, document management, continuous implementation monitoring and management of tasks, automated archiving and easier closure of projects.

From engagement with partners, we learned that UNHCR is seen as a demanding but supportive partner. Partner reporting will be fed into COMPASS – and partners have (to a larger extent in some countries than others) been consulted on what results indicators the country operation should select for its annual results reporting. The Partnership Lifecycle as outlined in the UNHCR Partnership Handbook includes monitoring and adjusting steps, audits, and close. Processes for communication and engagement with partners includes: UNHCR Consultations with NGOs, Annual UNHCR-NGO Partnership Survey Report. The extent to which NGOs felt comfortable to criticise varied, with some noting an open, learning-focused relationships, while others felt that their suggestions for different ways of doing things were not heard.

As discussed in KPI 8, there is a dearth of good-quality data feeding in from partners to UNHCR's results reporting. COMPASS may improve this, and we heard of good examples of data leading to consultation followed by adaptations to projects. However, in other cases we heard of onerous and frequent reporting requirements followed by little feedback from UNHCR.

MI 6.1 Evidence confidence	High confidence

MI 6.2: The organisation passes on quality funding to partners.	Score
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.00**
Element 1: The organisation passes on a fair share of the quality funding it receives (e.g., multi-annual, flexible) to its partners, including local organisations.	2
Element 2: Reasonable and justifiable overhead costs are allowed as part of the partnership funding arrangements.	2
MI 6.2 Analysis	**Evidence documents**
6.2.1: The organisation passes on a fair share of the quality funding it receives (e.g., multi-annual, flexible) to its partners, including local organisations.	1, 3, 76, 99, 116, 117, 130, 151, 414

UNHCR says it is committed to the Grand Bargain, including its 'enabling priority 1' that relates to the quality of funding. However, UNHCR's strategic directions do not mention its intention to pass on quality funding to its implementing partners.

A key part of 'quality' is related to funding duration. Only a small portion of the funding UNHCR receives itself comes in the form of multiyear grants. Multiyear donor commitments amounted to USD 584 million in 2021 and USD 618 million in 2022. UNHCR states that it did not "fully cascade this to partners while maintaining its own flexibility and start-up costs for any given year". UNHCR reported to have 36 multi-year agreements with 33 partners in nine operations in 2022, for a total amount of funding involved of USD 23.8 million. This is a modest amount, even when excluding the multiyear funding that is earmarked (as UNHCR says earmarking complicates multiyear partner funding) and when considering that UNHCR spends more than half its programme budget directly rather than through partners. In countries with severe funding shortfalls, we even saw partner funding agreements with a mere three-month duration.

Another key part of 'quality' is reasonable ease and the predictability of the funding and instalment processes and their timelines. Currently, implementing partners across countries face vastly different timelines and requirements for otherwise comparable interventions. Comparisons across countries suggest that too much depends on personalities, and that UNHCR lacks standardised requirements and timelines that would help build greater consistency across UNHCR's operations. We saw evidence of transfer delays because of conversations about confidential personal data that UNHCR insisted on receiving but that the implementing partner was unable to share.

> *Only 50% of the survey respondents agreed with the statement that:*
>
> *"UNHCR's funding to its partners is flexible, long-term and timely".*

> *54% of the survey respondents   agreed with the statement that:*
>
> *"UNHCR's administrative and financial procedures are easy to understand and effective".*

> *60% of the survey respondents   agreed with the statement that:*
>
> *"UNHCR has the right type of financing in place to deliver results".*

6.2.2: Reasonable and justifiable overhead costs are allowed as part of the partnership funding arrangements.

Under UNHCR project implementation contracts, local and national partners are eligible to 4% overhead costs, and international partners to 7%. The eligible percentage for local and national partners is low (three other agencies we saw figures of allow for up to 7-12%) and unlikely to cover actual overhead costs. We were told of plans to equalise these percentages.

MI 6.2 Evidence confidence	High confidence

MI 6.3 The organisation is set up to enable localisation	Score
Overall MI rating	**Satisfactory**
Overall MI score	2.71
Element 1: Processes are in place, and used, to first consider local capacity, including government, local authorities and local organisations, including women led organisations, and to build on existing structures and capacities rather than establishing parallel international mechanisms.	2
Element 2: Local and national partners are included in emergency preparedness, needs assessment and analysis, and planning, implementation and monitoring/feedback processes.	3
Element 3: The organisation shares risk with local partners in an ethical manner.	3
Element 4: Localization practices and strategies are explicitly referenced in planning documents.	3
Element 5: Capacity strengthening strategies and activities for local and national partners and structures, including for governance and administration, and not just technical skills, are in place and implemented.	3

Element 6: The organisation passes on the same quality of funding it receives to its local partners.	2
Element 7: Partnerships with local actors are based on equality, mutual respect and mutual accountability, including not passing on unreasonable safety and security risks to local partners, supporting local leadership, and giving visibility to local partners in reporting and public communications.	3

MI 6.3 Analysis	**Evidence documents**
6.3.1: Processes are in place, and used, to first consider local capacity, including government, local authorities and local organisations, including women led organisations, and to build on existing structures and capacities rather than establishing parallel international mechanisms. In 2016, at the World Humanitarian Summit, UNHCR along with other UN agencies and donors, committed to "*empower national and local humanitarian action*" and work towards greater localisation. The Global Refugee Forum pledges stipulate engagement with local partners, and so do the UNHCR strategic Directions, UNHCR's community-based protection approach, the Age, Gender and Diversity Policy, the Emergency Handbook and country planning guidance. For UNHCR, a central part of localisation is supporting and capacitating refugee-led organisations. The cross-divisional Task Team on Engagement and Partnership with Organizations led by Displaced and Stateless Persons was created in 2020 to coordinate and align internal efforts. It is led by the DIP and CBP unit and DER / PCS service. The task team is made up of members of other divisions including DSPR and DRS. The objectives of the Task Team are centred on partnerships with organisations led by forcibly displaced and stateless people, following up on Global Refugee Forum pledges for meaningful participation, and capacity building. The Advisory Board of the task force is composed of 16 organisations led by forcibly displaced people. Various policy-level achievements have been made in the assessment period, including the establishment of a Refugee-Led Innovation Fund, guidance on inclusion of local organisations in coordination structures and a grant agreement modality for organisations led by displaced and stateless persons that has fewer and more flexible reporting requirements. To build on existing structures and capacities rather than establishing parallel international mechanisms, UNHCR seeks to avoid establishing separate international mechanisms, and a key aim is the integration and self-sufficiency of refugees within host communities. Where this is a meaningful possibility, UNHCR works closely with governments, including local governments, when emergencies arise. UNHCR's operating model seeks to strengthen government capacity to respond to refugee and IDP emergencies. Regional and national refugee response plans ensure that both government and national and local NGOs are part of the planning and implementation of refugee emergency response. However, while UNHCR tries not build parallel international structures, it can end up building separate refugee response mechanisms and institutions *within* national governments. In sudden-onset crises, such as in Moldova, this may facilitate timely action. In protracted crises, such mechanisms and institutions are government-led but nevertheless parallel to a host government's main governance mechanisms. Thus, in Uganda, UNHCR has helped build, and supports both financially, technically and with capacity building, a Department for Refugees within the Prime Minister's Office, while working very little with line ministries such as the ministries of education and health on planning. Some improvements have been made, with UNHCR seconding staff to the sector secretariats that sit within the line ministries as well as the CRRF Secretariat to support planning and implementation of sector response plans, including their integration in district development plans. UNHCR advocacy with the Uganda Bureau of Statistics (UBOS) has had some positive success with refugees being included in the National Census in 2024. UBOS and UNHCR chair the Assessment Technical Working Group, however participation by UBOS is limited. The Department for Refugees works with UNHCR in close partnership on all aspects of refugee issues, including health and education, but communication or joint planning with line ministries or the ministry of finance is inadequate. While working with separate bodies set up specifically for refugee support may be a fast and effective way of helping set up emergency response capacity in national governments and develop mutual partnerships wherein UNHCR can promote the protection of refugees, it risks militate against longer-term aims of inclusion in national services and supporting refugees to become economically active and self-sufficient residents in their host country. **6.3.2: Local and national partners are included in emergency preparedness, needs assessment and analysis, and planning, implementation and monitoring/feedback processes.** The Emergency Preparedness and Response Policy requires country operations to develop their scenario-based contingency plans in collaboration with government counterparts and other partners. The Refugee Coordination Model (RCM) requires that a multi-sector needs assessment for refugee emergencies (NARE) is conducted early on to ensure that humanitarian aid is based on need, promotes and does not undermine safe local coping	0, 1, 2, 51, 52, 71, 98, 116, 134, 140, 151, 188, 190, 245, 364, 411, 414, 420, 421, 425, 433, 481

mechanisms, and identify the unique and respective needs of different populations – and that decisions on humanitarian aid are based on facts. UNHCR's Representative in the country coordinates and leads NARE. Their first job is to request operational partners to nominate staff to join the needs assessment team and ensure that a range of sectors and humanitarian actors are involved, including government and national NGOs. The document Localisation in UNHCR-Led Coordination Structures provides a checklist of activities to ensure meaningful engagement, as well as indicators to measure localisation in coordination.

The project cycle of the POC Grant agreement has been designed with AAP in mind. Organisations can submit and sign agreements in EN/FR/ES and are only asked to meet minimal performance and financial reporting requirements, reducing bureaucratic burden. A refugee-led Innovation fund co-designed with refugees was launched, aimed to be a holistic support mechanism combining financial resources, mentoring and technical expertise. In 2022 new grant agreements were introduced so that UNHCR operations could engage with organisations led by displaced and stateless people as partners. In line with Grand Bargain commitments, each organisation can receive up to USD 4,000 per project. UNHCR co-leads the Cash Advisory Group along with OCHA, and in 2022 set up an Advisory Board on meaningful engagement and has simplified grant agreements with organisations led by forcibly displaced and stateless persons.

6.3.3: The organisation shares risk with local partners in an ethical manner. UNHCR coordinates with partners in the field to identify, monitor and manage risks. At field level, risk registers, joint work with partners on risk, and incorporation of risks into multi-year strategies was seen in Moldova, Uganda, Asia Pacific Regional Bureau, Turkey and Colombia. However, principles for sharing risk are not mentioned in the Localisation Checklist document.

In Uganda, UNHCR shielded smaller national NGOs from financial risks by providing annual funding envelopes despite a funding crisis for programming in the country. This was different for International NGOs, who saw the full financial risk passed on to them – often in the form of rolling three-month funding grants.

6.3.4: Localization practices and strategies are explicitly referenced in planning documents. During the co-leadership period of UNHCR, the Inter-Agency Standing Committee (IASC) working group on localisation developed the IASC Guidance on Strengthening Participation, Representation and Leadership of Local and National Actors in IASC Humanitarian Coordination Mechanisms.

Internally, UNHCR has tools such as localisation checklists and a guide titled "Localization in UNHCR-Led Coordination Structures", which outlines how UNHCR staff can ensure inclusion of organisations led by forcibly displaced or stateless groups, as well as local organisations, in UNHCR coordination structures, response plans and planning cycles. Innovations to further localisation include the creation of advisory boards with local representation, local grant agreements with strong capacity-building components embedded into them, the refugee led innovation fund, and funding visibility initiatives (e.g., in Moldova, UNHCR facilitates local organisations' access to funding by maintaining a document titled "Funding Opportunities for Civil Society Organizations in Moldova"). Localisation aims are also prominent in many UNHCR country strategies, even if the term 'localisation' itself is not always used.

6.3.5: Capacity strengthening strategies and activities for local and national partners and structures, including for governance and administration, and not just technical skills, are in place and implemented.

The last MOPAN Assessment of UNHCR found that there was room to improve on capacity strengthening and reported limited efforts to build partner capacities. It concluded that capacity strengthening was not a priority. Since then, UNHCR has included the aim to "strengthen and diversify our partnerships" as a strategic priority in the UNHCR Strategic Directions, and partnership capacity strengthening is part of this. At country level we saw good examples of capacity strengthening for partners. In Moldova, UNHCR had made significant investments into localisation and capacity building for a range of local and national actors and had the resources to do so. Capacity strengthening activities included, for instance, building refugee registration capacity in the government, strengthening the Ombudsman's understanding of monitoring the rights of refugees – and – also supporting the Ombudsman with fuel costs for travel in the region and office rent, to mandatory PSEA training and support to NGOs to enhance data protect. In Türkiye, UNHCR supports government structures at local and national level, including helping the Ministry of Family and Social services (MoFSS) with policies and practices that cater to refugees with specific needs and improves access to social services. In Sudan, an evaluation noted that *"There has been good initial progress in capacitating national social service systems towards refugee inclusion, particularly in the education sector, and to a lesser degree, health".*

6.3.6: The organisation passes on the same quality of funding it receives to its local partners. UNHCR is formally committed to the Grand Bargain, including enabling priority 1, Quality funding. However, UNHCR's self-report on the Grand Bargain noted: "*In relation to the commitments arising out of the quality funding caucus, UNHCR's ability to provide multi-year funding to partners is determined by funding received from donors.* UNHCR states that it does not receive enough multi-year funding from donors to adequately pass on to partners while maintaining its own flexibility and preserve start-up costs for any given year. Consequently, very little of donors' multiyear commitments (USD575.1 in 2021 and USD618.3 in 2022) was transferred as multi-year grants to implementing partners (the specific amounts are unknown). (Assessment Team requests specific amounts.)

In Uganda, UNHCR transferred financial risk to international partners but shielded national and local partners from the worst of the funding uncertainties suffered by the country operation. Programmes are designed based on expected funding, and pledges are then made or anticipated, but actual contributions can come very late in the year. In Uganda, there has been both a sharp drop in funding and uncertainty if and when the next tranche of money may arrive from a donor. In response, UNHCR Uganda operations only knows if it can fund programmes and projects for 1-3 months at a time.

UNHCR has shielded local and national NGO partners from the worst financial insecurity by agreeing budget envelopes with them for the full year. This is appropriate and necessary in the case of national and particularly local NGOs, which do not have any international HQ resources to fall back on and could fail and collapse if having to take on the financial risk. However, while INGOs may be better able to absorb risk, it is nevertheless not a sustainable partnership module to negotiate funding envelopes in three-month tranches, leading to never-ending cycles of negotiations and contingency planning rather than a focus on delivery – which comes on top of the over-monitoring at a too detailed output level of trusted long-term international partners (see 6.1.5 and 6.1.6 for more on monitoring and control). It also creates extreme job insecurity for staff, which is demotivating and leads to frequent staff turnover. (See also 6.2.1 on this element).

6.3.7: Partnerships with local actors are based on equality, mutual respect and mutual accountability, including not passing on unreasonable safety and security risks to local partners, supporting local leadership, and giving visibility to local partners in reporting and public communications.

Please also see 6.1.1 on this element. UNHCR is committed to the 2007 Principles of Partnership, endorsed by the Global Humanitarian Platform, which agreed to base partnerships on Equality, Transparency, Result-Oriented approach, responsibility and complementarity. It has policies and mechanisms in place in its new PROMS partnership management systems to make partnerships management smoother and less onerous for both partners. However, practice is variable.

Promoting local leadership of coordination mechanisms is explicitly mentioned in the Localisation Checklist, "*Include, where possible, RLOs or other local organizations as co-leaders/co-coordinators/co-chairs of working groups. Provide support to strengthen RLOs' and local organizations' leadership in refugee coordination structures, with inclusion in strategic advisory groups (SAG) or co-leadership/co-chairmanship and where relevant support the creation of networks. Encourage organizations to hire volunteers/employees with a refugee background and from local communities for their projects/programmes to strengthen local ownership and capacity.*" UNHCR does not keep track of the extent to which UNHCR is indeed providing organisations such encouragement, and the extent to which this encouragement has positive effects.

We saw good examples of promoting local leadership in country offices. In Colombia, UNHCR supported the consultation process with over 200 leaders of displaced communities throughout the country, so that their perspectives were included in the recommendations that the High-Level   Panel on Internal Displacement delivered to the Secretary-General of the United Nations. In Uganda, the role of the Refugee Engagement Forum and the District Engagement Forum (for local authorities) were prioritised and promoted by UNHCR, including in offering opportunities to voice their experiences at the Global Refugee Forum.

MI 6.3 Evidence confidence	High confidence

MI 6.4 The organisation works effectively across the humanitarian development peace nexus.	Score
Overall MI rating	Satisfactory
Overall MI score	2.75
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 co-ordination 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, prioritizes 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.	2
Element 8: The organisation contributes to financing strategies for collective outcomes and develops instruments that span the nexus where relevant.	3

MI 6.4 Analysis	**Evidence documents**
6.4.1: 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. UNHCR is not a development organisation, but has grappled since the 1990s with the question of its role in protracted refugee situations when immediate humanitarian needs are replaced by longer-term development challenges covering host and refugee communities alike. Following the World Humanitarian Summit, and in light of its Grand Bargain commitments and responsibilities, UNHCR has engaged with the nexus agenda. Its efforts to build partnerships with development actors aim to (i) help address the dilemmas of protracted crises and (ii) ensure the linkage of humanitarian and more development-focused efforts. The 2023 evaluation of UNHCR's Engagement in Humanitarian Development Cooperation Post 2021 concluded that UNHCR's "commitment to humanitarian–development cooperation in general – and to an agenda promoting the inclusion and self-reliance of displaced people in particular – has remained high".

Nexus ideas are referenced throughout the 2017-21 Strategic Directions and highlighted as one of eight focus areas in the 2022-2027 version. The key frameworks within which UNHCR pursues a 'nexus way of working' are the Global Compact on Refugees (GCR), the Comprehensive Refugee Response Framework (CRRF) and the Sustainable Development Goals. Partnerships across the nexus are recognised as key to delivering on the agenda to find durable solutions for forcibly displaced persons. UNHCR has also created a strategic plan on Engaging with Development Actors (2023) to strengthen the evidence base, provide direction and set concrete goals, with indicators for success, for UNHCR's nexus work with development actors. The shift to multi-year planning supports a nexus way of working.

UNHCR is active across a range of multi-agency nexus collaboration efforts. UNHCR is an adherent to the OECD DAC Recommendation on the Nexus, and takes part in that instrument's Nexus Monitoring survey. UNHCR is also part of new global cooperative frameworks with UNICEF and UNDP to strengthen humanitarian-development collaboration. The UN Common Pledge will reflect commitments to include refugees in national plans and systems. 30 UNCTs have indicated intentions to commit. In accordance with the UNDG and Management Accountability Framework, country operations when finalising a new multi-year strategy are required to engage the country Resident Coordinator for their views on development-related matters within the strategy and to check for alignment with UN development plans.

UNHCR has come far among humanitarian actors in working with development financing actors to further the humanitarian-development side of the nexus. The 2021 Humanitarian Development Evaluation found that UNHCR had made the best progress in engaging with development finance actors in the HDPN, and that the partnership with the World Bank Group was "exemplary and shapes UNHCR's narrative on and approach to humanitarian-development cooperation" The evaluation noted that cooperation had increased, but not at the same pace, with other UN actors as well. It also found that UNHCR concentrated its nexus efforts on situations of large-scale refugee populations, and not internal displacement.

While UNHCR now has a strategy and some core partnerships on working with development partners, the Peace part of the HDP nexus is less developed, and UNHCR has not developed relationships with peace and security actors in the same way as it has focused on development actors. There are increasing numbers of protracted crises without resolution, which require a continuous programmatic response, and where durable solutions will be difficult to find and consolidate without peacebuilding. UNHCR has brought on dedicated staff within its development partnerships unit in order to develop partnerships with peace actors, | 0, 1, 2, 10, 52, 55, 56, 57, 59, 77, 98, 99, 112, 114, 116, 117, 155, 161, 164, 188, 189, 190, 199, 364, 382, 420, 425, 433, 492 |

including the UN Peacebuilding Support Office, peacekeeping operations, regional organisations and civil society actors.

In Moldova, UNHCR recognised that a humanitarian-development response was required and has started to work with development partners. However, some development actors were concerned that there were different understandings of HDPN between UNHCR and development agencies, and that a common vision is lacking. UNHCR did contribute to, and signed, the Resident Coordinator-led UNSDCF.

Uganda is perhaps the starkest example both of the promise and the challenges of the nexus way of working. There is a clear and bold transition towards development solutions, with a clear paradigm shift, and efforts to engage development actors are advanced. UNHCR has achieved some key successes, especially having refugees covered under national and district development plans and ensuring refugees are heard in these processes through e.g. the Refugee Engagement Forum. In many ways UNHCR Uganda is forging a path that will have wider implication for the organisation's engagement in protracted crises around the world. However, the transition along the nexus has reached an impasse and the experience in Uganda has raised questions of whether UNHCR's operating model for response to humanitarian crises creates hurdles for the transition to development down the road. The nexus way of thinking means preparing for solutions from the day a refugee crosses the border, while in Uganda, UNHCR has set up and funds the recurring costs for a range of basic services for which an exit strategy by now is very difficult to identify. UNHCR works primarily with a separate department for refugees within the government apparatus which does not promote the necessary inter-ministerial coordination.

6.4.2: The organisation proactively engages in joint analysis setting collective outcomes, including sharing its own data and analysis, and aligns its programming accordingly, and supports co-ordination across the nexus. UNHCR is an active participant in joint analyses and coordination mechanisms. UNHCR's new RBM system also includes new tools for multi stakeholder analysis and joint planning. UNHCR is currently looking at ways to ensure conflict prevention and analysis is better mainstreamed into planning and programmes. Currently its approach to conflict analysis is relatively weak (see also MI 5.2).

While UNHCR has become better at sharing its own data, partners see scope for further improvements. UNHCR's strengthened data security (see MI 4.7) may facilitate this. This improvement may help resolve an issue raised in the evaluation of UNHCR's Engagement in Humanitarian Development Cooperation, which concluded that, back in 2021, "the current lack of guidance in UNHCR on how to address concerns about data security can hamper [the] process [of including certain groups of people in national data systems].

6.4.3: 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. UNHCR uses political engagement and tools to prevent harm or erode peace. In refugee situations, UNHCR has a strong presence in remote regions, and it can play an important role in early warning of tensions rising or conflict erupting. We heard from refugee representatives of UNHCR's use of town hall meetings and taking time to sit down on the ground with community leaders to hear where the tensions are, and what can be done to reduce them. Inter and intra- communal dialogue to resolve social tensions is a standard component of UNHCR's community-based protection programming. In Uganda, this knowledge is particularly important at a time when UNHCR is having to reduce services due to a funding drop, and tensions and hostility could flare up. In Moldova, UNHCR kept track of online rumours, and acted to mitigate any hostility or other harm they could potentially cause. UNHCR could, however, use its knowledge of local conditions and tensions better – to develop better-documented conflict analyses and to share systematically its understanding of risks, threats and opportunities with development actors and donors.

UNHCR has also worked regionally to strengthen migration and refugee management, as in the IGAD region in East and Horn of Africa. This is an important long-term strategy that could contribute to peace and development.

6.4.4: Programming focuses on ending need of vulnerable people, prioritizes prevention and integrates peace aspects, where this is in line with its mandate. UNHCR's core mandate includes meeting the protection and other needs of forcibly displaced people, and much of UNHCR's programming work focused on this.

UNHCR considers access to justice programming an element of peace (soft peace). UNHCR's Statelessness work has a focus area on rule of law to address underlying reasons for statelessness. UNHCR and ILO created an issue brief with a set of recommendations for policy focusing on addressing statelessness through

the rule of law, with a number of action points referring to participatory system governance and legal empowerment. UNHCR has looked at access to reparations and access to transitional justice mechanisms, as part of prevention and protection in their work on statelessness.

UNHCR participates in the UNSG Peacebuilding Fund, and in Darfur worked jointly with UNDP and UN-Habitat to resolve land disputes. UNHCR as part of its RCM focuses on prevention, addressing root causes of migration and displacement, and promotes the involvement of refugees in efforts to sustain peace. It routinely includes activities to strengthen host community and refugee community relations in its programming and to proactively address tensions when they arise. Through its New York office, UNHCR has also contributed to the design of UN peace operations, and has participated in consultations between refugee-led civil society and UN peacebuilding officials.

Examples from country operations include Moldova, where UNHCR adopted a nexus way of working and adjusting its approach as the situation changed. As the situation allowed, UNHCR reducing programming where it could, and coordinating with partners and government since the onset of their programming. UNHCR have rolled out a cash programme to target the most vulnerable, and are looking to transfer responsibility of programmes such as the Cash Transfer to government. UNHCR moved community centres into existing spaces like the University to ensure sustainability in the long term, beyond the refugee crisis. UNHCR were designing Livelihood programmes, with the National Congress of Ukrainians, to ensure that refugees would not be dependent on humanitarian aid and shelter in the long term.

6.4.5: 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. Please see 5.2.2 for further information on this. UNHCR country offices generally have strong awareness of conflict risks, drivers and trends in the areas they operate in. Risk assessments include internal political risks and host and refugee community conflict which can flare up. These were added to risk registers, which were monitored and updated regularly, with individuals assigned responsibilities for mitigating actions. As part of risk assessments, UNHCR staff assess the extent to which activities are likely to reduce or exacerbate conflict, and how conflict will impact their programming. This is reflected in the risk register, which is regularly monitored.

UNHCR does not have a stand-alone conflict sensitivity assessment or guidelines for staff. Conflict sensitivity has been incorporated into handbooks such as the Protection Manual and Emergency Handbook through protection and vulnerability approaches, needs assessments and context analysis.

6.4.6: National and local capacities are systematically used to set priorities, design and implement programmes. In countries where UNHCR's nexus way of working has come the furthest, UNHCR aligns and works closely with government's development strategies. In Uganda, UNHCR has successfully advocated for refugees to be included in both national and local development plans and to be counted in the next census exercise.

This advocacy effort notwithstanding, the UNHCR-funded schools and, particularly, health centres in the refugee settlement areas of Uganda (to which both refugees and host populations have access) generally provide better quality services than the government funded ones. Most health centres (85%) and a growing number of schools (35%) are coded by and therefore "Government schools" though many are run by international NGO partners and the majority of health workers and teachers are from international NGO partners. UNHCR currently has no way out of this set-up, since neither the Government of Uganda nor development actors have been willing to take up the recurrent costs in refugee areas.

This problem of parallel service provision was also noted in the 2021 Humanitarian Development Evaluation, which found that increased cooperation on humanitarian-development issues had not translated to UNHCR being able to hand over responsibilities to national governments, even though *"refugee inclusion has overwhelmingly positive, demonstrable effects, even as some concerns about a potential decrease in service quality following inclusion in national services remain."* This evaluation also concluded that, at least until 2021, "*UNHCR lacks a coherent position on how to handle such situations and potential trade-offs"*. The evaluation did find, however, that UNHCR's Covid-19 response intersected with its humanitarian-development cooperation, and led to UNHCR and partners responding to the evolving health crisis and investing in national social protection schemes and national health systems: "*In several contexts, the pandemic response benefited from existing humanitarian-development cooperation*", not least because such cooperation covers refugees and host populations alike.

6.4.7: Monitoring, evaluation, learning and evidence spans the nexus, and promotes learning across agencies working on the nexus. UNHCR's monitoring and results reporting system is set up to also assess nexus-related objectives, such as local integration, self-reliance and economic inclusion. The new Focus Area Strategic Plan for Engaging Development Actors has a Theory of Change, priority actions, core objectives and indicators of success. UNHCR also takes part in the OECD HDP Nexus Monitoring survey. In its regular and systematic reports to IATI, the data UNHCR reports is also tagged so each UNHCR operation is linked with the relevant SDG (and also detail on donor contributions).

In terms of evaluation, a 2021 centralised evaluation of Humanitarian Development Partnerships was conducted, and nexus-work has also been important topics in some strategic country evaluations. An evaluation of UNHCR's implementation of its Focus Area Strategic Plan on Engaging Development Actors midway through the strategy period would be helpful for understanding how UNHCR and its development partners can bridge the stubborn gap that persists between their work in refugee situations.

6.4.8: The organisation contributes to financing strategies for collective outcomes and develops instruments that span the nexus where relevant. It is part of UNHCR's strategy to work jointly with others to resource activities – this is also key to the Global Compact on Refugees (GCR) and responsibility sharing. The GCR has brought increasing engagement from International Finance Institutions. A break-through came at the UNHCR-organised Global Refugee Forum 2020, where the World Bank Group pledge USD2.2 billion in a new funding and financing window for refugees and host communities. The Inter-American Development Bank announced USD 1 billion, while the OECD INCAF adopted a Common Position on Financing for Refugee Situations, on how to finance a nexus approach in refugee contexts. This can become a significant factor in convincing states to allow refugees to be integrated into national services, if there is development funding and compensation available for hosting refugees. UNHCR conduct the assessment on protection for refugees in countries that are eligible for World Bank IDA.

A strategic evaluation of UNHCR's operations in Sudan found that, "*With the World Bank, UNHCR did valuable groundwork towards the government of Sudan's eligibility for funding under the IDA-19 Window for Host Communities and Refugees (WHR)".* The evaluation also mentioned obstacles, including donor willingness to fund, and UNHCR's capacity and influence.

The Humanitarian Development Evaluation found that UNHCR had developed partnerships with funding instruments that had resulted into significant investments by development actors into refugee-hosting areas: "*Relevant funding instruments include the World Bank's Window for Host Communities and Refugees and the Global Concessional Financing Facility, the EU's regional trust funds, the African Development Bank's inclusive funding for COVID-19, Germany's special initiative on tackling the root causes of displacement, stabilizing host regions and supporting refugees, as well as the US' and the UK's traditionally strong support for addressing forced displacement. In the four case-study countries examined by this evaluation, these instruments translated into significant investments by development actors in refugee-hosting areas."*

MI 6.4 Evidence confidence	High confidence

MI 6.5: The organisation engages in effective global policy efforts and advocacy, including towards ending need.	Score
Overall MI rating	**Highly Satisfactory**
Overall MI score	**3.75**
Element 1: Organisation engages in global policy efforts, global advocacy and for global public goods, related to its mandate.	4
Element 2: Organisation actively participates in system-wide co-ordination – on policy, advocacy and operational issues - including leading these efforts when its mandate requires.	4
Element 3: Organisation's role in these global efforts reflects its comparative advantage – leading, enabling/catalysing, contributing, and/or monitoring progress and learning as appropriate.	4
Element 4: There is a process to integrate global policy changes and commitments into the organisation's operating model and way of doing business.	3
MI 6.5 Analysis	**Evidence documents**

6.5.1: Organisation engages in global policy efforts, global advocacy and for global public goods, related to its mandate. As per the commitments outlined in its Strategic Directions, UNHCR continues to play a global role in developing knowledge products and conducting advocacy on behalf of forcibly displaced

and stateless persons. UNHCR has considerable convening power and its ability to amplify the voice of people of concern, as well as its legal and technical expertise in relation to its mandate, are well-respected. Its global advocacy work includes issues related to forcibly displaced as well as stateless people, and promotes responsibility-sharing arrangements amongst states. UNHCR's advocacy work range from statements from the High Commissioner and global events such as the Global Refugee Forum, to relatively simple messages that target the wider public. For the latter, UNHCR uses its own social media presence as well as partnerships with highly visible partners such as the International Olympic Committee. Investing in messages for the wider public is appropriate because the discourse on migrants, including the people of concern to UNHCR, has become increasingly hostile in many countries around the world, and this is co-shaping political decision-making.

6.5.2: Organisation actively participates in system-wide co-ordination – on policy, advocacy and operational issues - including leading these efforts when its mandate requires. We saw evidence of UNHCR actively participating in, and when appropriate leading, a range of coordination efforts in policy, advocacy and operational fields. Efforts such as the ones related to the Global Compact on Refugees and the Global Refugee Forum are global. Other efforts are within the context of the IASC or the cluster system. Yet other efforts take place within smaller groups of relevant UN agencies and other stakeholders. The latter type of efforts ranges from one-to-one engagement, such as the development of the Blueprint for Joint Action on the protection and well-being of children with UNICEF and the work on development funding for refugee hosting countries with the World Bank and regional development banks; to sizeable coalitions of stakeholders such as the Ending Statelessness Campaign and the New York Declaration on Refugees and Migrants and its follow up.

6.5.3: Organisation's role in these global efforts reflects its comparative advantage – leading, enabling/catalysing, contributing, and/or monitoring progress and learning as appropriate. UNHCR plays appropriate roles in global policy and advocacy efforts. In fields in which UNHCR has a comparative advantage, it plays a catalytic and enabling role, and leads sizable coalitions of stakeholders. As the guardian of the 1951 Refugee Convention and its 1967 Protocol, this applies to the Global Compact on Refugees and the Global Refugee Forum, for example. It also applies to the Ending Statelessness Campaign, as UNHCR is mandated by the UN General Assembly to prevent and reduce statelessness. In these cases, UNHCR monitors and reports on progress and lessons learned to key audiences and the wider public. In fields that are relevant but not core to its mandate, UNHCR actively contributes to global efforts. This is the case for issues such as disaster-induced displacement and migration related to the effects of climate change. Appropriately, UNHCR does not position itself as a leader, and does not take a key role in monitoring and reporting on progress and learning.

6.5.4: There is a process to integrate global policy changes and commitments into the organisation's operating model and way of doing business. UNHCR does not have a standardised process for integrating global policy changes and commitments into its operating model and way of doing business. However, we did see evidence of UNHCR utilising and following up on such changes and commitments. Illustrations include but are not limited to the Grand Bargain (if not fully, see MI 6.2) and the New York Declaration on Refugees and Migrants and its follow up commitments.

MI 6.5 Evidence confidence	High confidence

KPI 7: The focus on results is strong, transparent and explicitly geared towards function.	KPI score
Satisfactory	2.70

UNHCR's Strategic Directions (Protect, Respond, Include, Empower and Solve), with eight areas for accelerated action, facilitate an appropriately targeted approach to achieving corporate objectives. The strategic directions are accompanied by a new global results framework, COMPASS, which is a clear improvement on the previous results framework. There is a clear line running from strategic directions to focus areas, and to the global results framework and its indicators at impact, outcome and output levels. Theories of change are being created, but remain mostly underdeveloped. Decentralisation, combined with the introduction of COMPASS, focus area strategies and multi-year country strategies, is a step change in facilitating horizontal working across outcome areas, although much of this remains work in progress.

The previous MOPAN assessment found that UNHCR's RBM architecture was not clearly connected to a defined set of organisational goals. With the COMPASS framework, this connection is clear, combining multi-year results-based planning with a reporting framework

to capture core as well as flexible, context-specific indicators at output, outcome and impact level. The COMPASS framework has been discussed and developed since 2019, with 2022 the first year of using it.

UNHCR recognises the need to maintain and further strengthen the trust of donors, other UN member states, partners and the public through evidence-based reporting. However, partners and donors find UNHCR's information sharing to be unpredictable, partial and insufficiently frequent. Accessible communication plans and principles would enhance the predictability of UNHCR's communications. The COMPASS system may facilitate this, as it could provide the basis on which UNHCR can produce transparent, prompt and regular results data. It is too early to assess whether it will be used in this way. For the 2022 results report, UNHCR was not yet able to produce aggregated results reporting, and could not yet present credible and meaningful baselines and targets.

The previous MOPAN assessment found that weaknesses in UNHCR's results and monitoring systems and the consequent lack of high-quality and reliable performance data meant that UNHCR made insufficient use of data when planning its work. The introduction of COMPASS, and the creation of the Division of Strategic Planning and Results (DSPR), dedicated to foster data and evidence driven strategic planning across UNHCR, has significantly improved this situation. UNHCR is now a more data driven organisation and COMPASS is likely to further strengthen the way in which the organisation feeds result into planning.

MI 7.1: The organisation systematically uses of theories of change to link country, regional and global programming.	Score
Overall MI rating	**Unsatisfactory**
Overall MI score	2.33
Element 1: Corporate strategies set out theories of change that articulate how the organisation proposes to achieve its expected outcomes, linking activities and outputs to corporate objectives.	3
Element 2: Regional and country strategies set out more detailed, context and needs based theories of change, linked to global organisational objectives.	2
Element 3: Where necessary, organisational restructuring, including decentralisation and matrixing organisation structure, is planned or underway to facilitate horizontal working across outcome areas.	2
MI 7.1 Analysis	**Evidence documents**

7.1.1: Corporate strategies set out theories of change that articulate how the organisation proposes to achieve its expected outcomes, linking activities and outputs to corporate objectives. Our review period is covered by UNHCR's Strategic Directions for 2017-21 and for 2022-26. These two documents share the same five people-centred strategic directions that are shaped by UNHCR's mandate: protect, respond, include, empower and solve. Within these, the Strategic Directions 2022-26 presents eight areas for accelerated and targeted action (also called priority or focus areas). These are areas of importance to UNHCR's corporate objectives, where progress had been slow or difficult and extra efforts were needed. These focus areas are new for the 2022-26 period, and they facilitate an appropriately targeted approach to achieving corporate objectives within the organisation's overall strategic directions.

UNHCR's Strategic Directions 2022-2026 commits to a close link between planning and budgeting, and between these two and its strategic directions. The five strategic directions are accompanied by a new results framework under COMPASS. This framework is linked to the strategic directions, and its results areas and core indicators are in the public domain. A global Theory of Change (ToC) that ties the strategic directions together is briefly outlined in the published 2022-26 Strategy Directions. Other internal documents (guidance on planning and using the results framework) provide further detail, albeit in a form that is more akin to a logical framework (logframe) than a fully-fledged ToC. This framework covers impact areas, outcome areas (which cover what UNHCR wants to achieve with partners) and enabling areas (which cover what UNHCR does to equip its own organisation and staff to pursue its strategic directions). It includes a set of core global indicators (four for the impact areas and 16 for the outcome areas) that UNHCR must report on across all its activities at local, country, regional and global levels.

2022 was the first year when the COMPASS results framework was used, and UNHCR plans to conduct an effectiveness analysis of the results data. While the results framework remains somewhat untested, it is already clear that it is an improvement from the previous results framework. The 2017-18 MOPAN assessment noted poor linkages between the organisation's results framework and its strategic plan. This is no longer the case, and at global level there is a clear line running from strategic directions to UNHCR's focus areas and to its global results framework and its indicators at impact, outcome and output levels. These global indicators are broad, and reporting against them in a meaningful way across operations is a challenge. It would, however, be very difficult to find global indicators that can be used across all the contexts in which UNHCR operates that are not broad, and UNHCR's planned approach to iterate and test the indicators over the next period, including seeking feedback from country offices and conducting an evaluation of the indicators' robustness and usefulness, is appropriate.

The Division of Strategic Planning and Results (DSPR) states that UNHCR's detailed theories of change are at the level of the eight focus areas, not the overall strategic directions (interview). The processes for developing strategic action plans for the eight focus areas have been thorough in terms of research and internal consultation, and have – for the two strategies that are finalised and were shared with the MOPAN assessment team – led to high-quality strategic products. Both are credible plans that include clear results targets and direct lines to the COMPASS results framework, and that distinguish between what UNHCR should focus on doing itself – its comparative advantage – and where it should leverage others to ensure refugees, IDPs and others of concern to UNHCR are included. This is a useful and appropriate approach, although we note that the guidance was not made available to the MOPAN team. They have however been a long time in the making, with only two out of eight focus area strategies ready in August 2023, and two more scheduled to be finalised by the end of the year – so two years after the start of the period covered by the current Strategic Directions. UNHCR country offices such as the one in Uganda would have benefitted from earlier strategic guidance in relation to its engagement with development actors, to shape its Nexus work. In this and many other countries, UNHCR operations take place in protracted situations, or in a mix of emergency and protracted displacement. While action plans are a more appropriate tool than theories of change in emergencies, multi-year country-level ToCs are useful in shaping and supporting nexus plans (from emergency to development, and from services provided by humanitarian actors to incorporating refugees in national services). Such ToCs may not need to be public. UNHCR operates in many challenging protection situations, and in such situations, it may be too politically sensitive to share publicly a ToCs contextual assumptions on causal chains and barriers to progress.

0, 1, 2, 113, 124, 155, 190, 199, 214, 364, 371, 372, 373, 382, 383, 384, 385, 386, 387, 413, 414, 418, 419, 420, 421, 473, 478

7.1.2: Regional and country strategies set out more detailed, context and needs based theories of change, linked to global organisational objectives. Almost all country offices now have multi-year strategic plans, and all are scheduled to have them by the end of 2023**.** Country-level ToCs are required aspects of these multi-year plans, but country offices have yet to learn to develop and use them. In the sample of 12 country office strategies we received, none had genuine ToCs – i.e., explicit predictions of verifiable causal pathways that serve as a planning and M&E tool and that are accompanied by the assumptions that underpin these causal pathways and risks posed to them. By means of illustration:

- **Moldova**. Now that the initial response is over and UNHCR is further strengthening its Nexus work, it would benefit from developing a longer-term Theory of Change. The 2023 report includes text under "Theory of Change" headings, but this text does not meet minimum ToC criteria of clarity about the causal chains and the verifiability of progress and UNHCR's contribution thereto.

- **Uganda**. Its multi-year strategy is strong on setting out context and risks and positioning UNHCR's work within the goals of the Global Compact on Refugees, the Global Refugee Forum and the UN Sustainable Development Cooperation Framework (UNSDCF) in Uganda. However, it does not have a ToC. Under the Theory of Change heading is a paragraph setting out UNHCR's high-level goals and broad underlying assumptions, but there is no attempt at setting out, for instance, what a causal pathway towards a more developmental approach (moving towards the development side of the nexus) would look like, and how UNHCR would contribute to this, as part of a ToC.

While some country offices in our sample embraced the strengthened planning process under COMPASS in general, it does not seem that all country offices are yet convinced about the utility of robust ToCs for shaping the longer-term direction of the country office's work. As of August 2023, the guidance from DSPR for country offices on planning and on using the results framework does not include guidance on what a ToC is and how to develop it. E.g. the 2021 *COMPASS Guidance: Global Results Framework* mentions that country-specific results frameworks should be developed based on a ToC, but does not say more about what a ToC is and how country offices can develop one. In an interview, UNHCR confirmed that are plans to prepare a tool kit on how to develop and use a ToC.

The DSPR has received feedback from operations after the first year (2022) of using COMPASS for results reporting and planning, including on the experience of developing and basing country strategies on ToCs – which was found to be one of the most challenging areas for country operations. Based on this feedback, DSPR is currently developing a new capacity building strategy, which will include more tailored approaches to training on ToCs. An external consultant is helping with this work. The DSPR is also in the process of consolidating all its guidance on strategic planning and results reporting and told the MOPAN team that this consolidated guidance will also include guidance on ToCs. This consolidation is an important step for rolling out ToCs as a useful tool for multiyear strategic planning, and to guide prioritisation and resource allocation at country level. Even in their current form without robust ToCs, these multi-year plans are a significant improvement.

7.1.3: Where necessary, organisational restructuring, including decentralisation and matrixing organisation structure, is planned or underway to facilitate horizontal working across outcome areas. UNHCR's restructuring exercise, including decentralisation, combined with the introduction of COMPASS and the development of focus area strategies and multi-year country strategies, could be a step change in enabling horizontal working across outcome areas, although much of this is still work in progress and there is not yet evaluation evidence available to assess its impact in achieving more integrated working.

We did however see examples of working across teams and outcome areas, with knowledge of what other teams are doing, within the HQ level. Horizontal working across outcome areas takes place on cross-cutting issues, especially gender and disability. Protection cuts across all activities, although a 2021 global evaluation of UNHCR's child protection activities noted silos between child protection and other protection activities, and insufficient mainstreaming and awareness among other staff of relevant child protection issues. The COMPASS tool has markers to track UNHCR contributions to some cross-cutting results. There are core outcome indicators for instance on child protection (3 separate indicators), gender-based violence (3 separate indicators), women's empowerment (1 indicator on active female participants in leadership/management structures) and clean energy/environment (3 separate indicators, but focused on clean energy accessible to refugee households, not UNHCR's wider environmental impact). These may help support the organisation in overcoming organisational silos, although some appear to be relatively narrow and unlikely to lead to the mainstreaming e.g. of environmental goals across the organisation.

There are some internal communities of practice – some of which are operational but others about to be established. We were not clear why the latter were not yet up and running. UNHCR also has a 'joint programme excellence and targeting hub' with the World Food Programme, which provides strategic and technical support to both organisations on strategic planning, evidence generation, data-based targeting and prioritisation, accountability to affected populations.

The added value of the regional bureaux in UNHCR's new organisational structure, from the point of view of facilitating horizontal working across issue areas and results focus, is not yet clear. The regional bureaux do not seem to add value to country offices' work on strategic planning and results reporting, robust data sharing, and capturing and disseminating learning. Moreover, we saw evidence of internal sensitivities in relation to HQ and regional bureaux that slowed internal communication.

MI 7.1 Evidence confidence	High confidence

MI 7.2: Results architecture aligns country, regional and global results	Score
Overall MI rating	Satisfactory
Overall MI score	3.40
Element 1: The RBM system mandates or encourages the use of standardized indicators, to facilitate aggregation of results.	3
Element 2: Menus of standard indicators are based on a smaller set of indicators, even if only a subset of results are aggregated.	3
Element 3: Individual programmes are permitted to use customized indicators to meet their own management and reporting needs.	4
Element 4: Standard indicators are backed with clear definitions and guidance and training on their accurate use, to minimize data cleaning requirements.	3
Element 5: Procedures are in place to capture the results from emergency humanitarian operations into the corporate RBM system at an appropriate point in the project cycle.	4
MI 7.2 Analysis	Evidence documents

7.2.1: The RBM system mandates or encourages the use of standardized indicators, to facilitate aggregation of results. There is clear and significant improvement in this area. MOPAN's 2017-18 UNHCR review found that the UNHCR's RBM architecture at the time was unclear, that it did not permit results aggregation and that staff questioned its utility. Programmatic guidance was available for staff but was not universally applied.

The new RBM system, COMPASS, is much better set up to provide a clear line from the global strategic vision through to global level results and then to country level results, than its predecessor system. A standard set of indicators is used across the organisation. In addition, country offices are at liberty to adapt or create country-specific indicators. While country offices sometimes question in particular the global aggregation of results, and do not yet discuss their use of COMPASS with confidence, there is widespread agreement across UNHCR that the introduction of COMPASS is a major improvement.

In and by itself, the introduction of COMPASS will not eliminate the data aggregation problem inevitably faced by an organisation that operates in fragile and conflict-affected countries and regions across the world. COMPASS is set up to achieve aggregation, but for it to work well it requires a period of creating baselines, testing indicators and operationalisations and rejigging the framework. This period of finetuning COMPASS has only just begun. Many indicators do not yet have baselines and this makes it harder for the organisation and external stakeholders to know what success looks like. Some baselines have been created in the first year of COMPASS reporting, but the weaknesses are obvious and numerous, and adjustments are needed. After the first year of COMPASS reporting, UNHCR's decision not to attempt global aggregation of country reporting against set targets in its Global Report 2022, published July 2023, was appropriate. Without robust baselines, aggregated reporting against targets would not have been meaningful. It is too early to tell how well the issues related to baselines and realistic and meaningful global-level targets will be resolved.

7.2.2: Menus of standard indicators are based on a smaller set of indicators, even if only a subset of results are aggregated. The results framework divides its indicators into four impact areas (which are elaborations on four of the five strategic directions: protect, respond, empower and solve). Within these, there are three levels of indicators – output, outcome and impact. On top of these impact areas comes a set of global outcome areas and global enabling areas. The former are aligned with the Global Compact and relevant SDGs and aim to capture UNHCR's contribution to global goals. The latter are internal indicators on UNHCR's management rather than on people of concern.

0, 2, 11, 48, 74, 100, 112-115, 129, 130, 135, 155, 164, 188, 190, 191, 371, 372, 373, 384, 413, 414, 432, 470, 471

Guidance currently comes in different forms and publications, but consolidated final guidance is in the final stages of being completed by DSPR, to replace all the interim guidance in September 2023, which includes menus of standard indicators, and the requirement for each results statement to be accompanied by at least one indicator.

This is a good approach, although finding the right balance between global and country-specific reporting and fine-tuning indicators and their meaningful aggregation to UNHCR's global reporting needs will take time. The 2017-18 MOPAN assessment found that UNHCR's previous RBM system did not permit results aggregation and that staff were questioning its utility. The COMPASS framework is much better appreciated among staff, and is of stronger quality, even though the issue of meaningful aggregation to global reporting remains to be ironed out.

7.2.3: Individual programmes are permitted to use customized indicators to meet their own management and reporting needs. Within COMPASS, operations are at liberty to use customised indicators to meet their own management and reporting needs. This is a clear improvement from UNHCR's previous system, in which countries had to choose pre-defined options from a drop-down menu. However, tailoring COMPASS indicators to specific contexts is still work in progress, and in interviews, DSPR noted that some country offices were more advanced in developing robust and meaningful customised indicators than others. Country offices are getting support from HQ, and the first year of COMPASS is now followed by lessons learning and adjustments.

7.2.4: Standard indicators are backed with clear definitions and guidance and training on their accurate use, to minimize data cleaning requirements.

The core indicators established by DSPR in COMPASS have definitions and measurement methods assigned to them, and country operations are encouraged to proactively use these to strengthen aggregation to global reporting. Core output indicators are mandatory (if relevant to the operation), and there are plans to make a few outcome indicators mandatory in the near future. Good practice indicators are optional – but country offices are encouraged to choose their country-specific indicators from the menu of these, since they are based on international standards, good practice and backed by evidence. Country offices can also create their own context-specific indicators, with support from DSPR. UNHCR has produced guidance to country offices and the DSPR provides support and training. The rollout is underway, and country offices have just conducted their first set of reporting within COMPASS.

Irrespective of HQ guidance, country offices do not always know how if and how to report on baselines. One common problem has been that country offices reported baselines as '0' if, in reality, baselines were unknown. This led to implausible discrepancies between baselines, targets and achievements.

7.2.5: Procedures are in place to capture the results from emergency humanitarian operations into the corporate RBM system at an appropriate point in the project cycle. UNHCR works in a range of fragile and conflict affected settings and frequently conducts emergency humanitarian operations. COMPASS

is aligned with the needs of reporting in such settings. All operations, including in emergency settings, must report on the core indicators defined at output level under the impact areas protect, respond, empower and solve. The respond impact area mentions humanitarian and emergency settings specifically. For instance, UNHCR's 2022 Annual Report on Water, Sanitation & Hygiene starts with a section of WASH results in refugee emergencies, while a report on UNHCR results in education, *All Inclusive*, describes UNHCR objectives and efforts in emergency and protracted situations.

UNHCR's evaluation policy (see KPI8) requires that all L3 emergencies are independently evaluated, commissioned by the Evaluation Office, within 15 months. L2 emergencies are evaluated at request of Regional Bureaux. The predictability of these evaluations incentivise attention to capturing results from emergency humanitarian operations.

MI 7.2 Evidence confidence	**High confidence**

MI 7.3: Results are communicated transparently	**Score**
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.33**
Element 1: Systems are in place to ensure that reporting to all stakeholders, including donors and funders, is timely and of the highest quality and includes disaggregated data – respecting protection concerns – including by sex, age and disability.	2
Element 2: Reporting includes any "failures" to enable learning from mistakes.	2
Element 3: Appropriate visibility is given to donor funding, both in programming and in results reporting including for both core and earmarked funding, unless this would undermine staff, programme and affected people's safety and security.	3
MI 7.3 Analysis	**Evidence documents**

7.3.1: Systems are in place to ensure that reporting to all stakeholders, including donors and funders, is timely and of the highest quality and includes disaggregated data – respecting protection concerns - including by sex, age and disability. UNHCR regularly and systematically reports to IATI. The data UNHCR reports is tagged so that each UNHCR operation is linked with the relevant SDG and provides detail on donor contributions. UNHCR also reports to OECD and contributes to the annual financial statistics exercise, UN data cube. UNHCR reports to the Global Compact indicators, as well as country-specific or regional comprehensive refugee response frameworks (CRRFs). It provides ongoing reporting through its Global Focus website (reporting.unhcr.org) and produces annual results reports and ad-hoc reports to donors, although the way in which it reports programme results externally is not such that performance can easily be assessed, due to issues with aggregated results reporting and baselines.

UNHCR recognises that this is not sufficient in terms of external reporting. A key aim of its COMPASS results framework is to "maintain and further strengthen the trust of donors, other UN member states, partners and the public through evidence-based reporting". Once tested and adjusted, the new RBM system COMPASS is likely to help achieve this aim. UNHCR's strengthened evaluation function (see MI 8.1) will also support this and, as a 2021 peer review reported, "there is strong potential for synergies [of COMPASS] with evaluation: together the RBM system and evaluation can help reinforce learning and accountability in the organisation".

1, 2, 3, 12, 17, 27, 74, 75, 99, 112, 117, 123, 129, 145, 151, 155, 353, 354, 364, 411, 413, 416, 472, 499, 500

For now, there is some way to go in strengthening the communication and transparency of results. Partners and donors at global and country level often note that UNHCR could share data more generously; and that not all donors have equal access to information. They find UNHCR's information sharing to be unpredictable, partial, and insufficiently frequent.

In terms of integrity reporting, at global level, the Inspector-General's Office (IGO) gives quarterly integrity briefings to donors. These are part of informal meetings to discuss thematic issues, together with some reporting of misconduct data. The reporting of programmatic results is less standardised and regular. UNHCR is seen as generally responsive when donors ask for briefings, but there is variation in the degree to which Executive Committee members feel they are kept informed and some feel that UNHCR's attitude is one of 'trust us, we've got this'. At the same time, UNHCR has a justifiable concern that too many donors would like their own reporting channels and requirements and seeks to minimise this. Accessible communication plans and principles would enhance UNHCR's communication predictability. In the area of programmatic results, the COMPASS system may facilitate this, as it could provide the basis on which UNHCR can produce transparent, prompt, and regular results data. It is too early to confirm that UNHCR will seize this opportunity.

For the 2022 results report, UNHCR was not yet able to produce aggregated programme results reporting and could not yet present credible and meaningful baselines and targets.

7.3.2: Reporting includes any "failures" to enable learning from mistakes. UNHCR has a 'no surprises donor policy', but transparency is still an issue. In Uganda, trust is not yet completely rebuilt with donors after a 2018 corruption scandal which was not reported to donors until an audit report came out. At the end of 2022, allegations surfaced about irregularities in the Government's registration records on the refugee population. When the irregularities were detected by UNHCR and WFP they were reported to OPM to investigate with a request for immediate action. The OPM commissioned a team comprising staff from the OPM, DOR and HR department to urgently investigate the allegations and deliver a report. External stakeholders felt that these allegations should have been brought to their attention earlier. While UNHCR argued that they first needed to understand all details and scale of the issue, external stakeholders had expected earlier notification about the issues under investigation.

Internal reporting may include discussion of failures and UNHCR uses results and performance reporting to inform programme choices, including the closing down of activities or partnerships. However, in its external facing reporting, UNHCR provides summary versions of its results and the challenging contexts without specifying weaknesses, gaps, failures or learning.

> *49% of the survey respondents agreed with the statement that:*
>
> *"UNHCR reports on poorly performing programmes to enable it to learn lessons from its mistakes",*
> *while 22% disagreed*

7.3.3: Appropriate visibility is given to donor funding. There is appropriate visibility of donor funding in UNHCR global reporting, although some external stakeholders felt that donor visibility could be higher. UNHCR's Donor Visibility Guidelines were updated in 2023, which covers why, how and where – and to whom – UNHCR provides visibility, with the aim of ensuring donor visibility in a balanced and proportional way. It also has particular donor visibility plans for some individual donors, Germany, Netherlands, Norway, Sweden, and has produced a joint visibility plan with its main donor, the US Department of State's Bureau of Population, Refugees and Migration (PRM).

The annual Global Report has a separate section on funding, including overview of main donors. The regular situation reporting for particular countries or refugee emergencies also includes funding updates which lists donor contributions, including the extent to which these are earmarked. Global Appeals, Global Reports, Standing Committee presentations, the High Commissioner's speeches to the Executive Committee all include recognition of donors.

UNHCR would like to receive more unearmarked funding. In 2021, it used its Underfunded report to showcase donors who provide unearmarked funding. This seems to be the exception rather than the norm: while its Underfunded 2021 report named three top donors of unearmarked funds which allowed it to spend on underfunded operations, UNHCR did not repeat the approach of naming specific donors in the 2023 Underfunded report. Generally, in the Global Report, Global Appeals and country-specific reporting, donor support is showcased in funding tables, rather than in the text of reports.

In operational contexts, to the extent the team could assess this through the two country visits, UNHCR gives good visibility to partners, including national governments – for instance through having UNHCR and partner logos together on public information material and posters. From the limited evidence base the assessment team had on assessing this in the field, donor visibility is more muted in promotional material, but the level of visibility is appropriate from the point of view of the importance of maintaining the perception of UNHCR's autonomy as the guardian of the international refugee convention.

MI 7.3 Evidence confidence	**High confidence**

MI 7.4: Performance data are transparently applied in planning and decision- making.	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.75**
Element 1: Planning documents are clearly based on performance data.	3
Element 2: Proposed adjustments to interventions are clearly informed by performance data.	3

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.	2

MI 7.4 Analysis	**Evidence documents**
7.4.1: Planning documents are clearly based on performance data. MOPAN's 2017-18 UNHCR review found that UNHCR was in the process of reforming the use of evidence in decision making. These efforts have gained pace with the development and adoption of the COMPASS system and the establishment of DSPR. The decentralisation is allowing planning at country level in a more systematic and longer-term manner, with COMPASS providing both flexibility and overall structure. There is useful guidance, with support to teams from DSPR, on performance- and results-based planning. The COMPASS GET Results guidance illustrates that COMPASS centres on ensuring that performance data is created, reported on, and then fed back into planning in a "Plan-Get-Show" cycle. How well this will be embedded across the organisation is too early to tell. In terms of planning and budget allocations across countries and regions, the restrictions posed by the earmarking of most of UNHCR's funding plays a more important role than needs or performance data, as evaluation evidence tends to show. This said, we found in our country sample that at country level operations are often data driven. As discussed in 5.1.5, UNHCR gathers disaggregated data in many different forms and from different sources, including on cross-cutting issues, and uses this to target and re-target activities, with a strong focus on vulnerability and those most in need. However, we also saw examples of country-level programme approaches where UNHCR, when faced with a funding drop, struggled to move from activities based on (refugee) status to targeting based on the most critical need. Such shifts can be politically difficult in settings where national actors have become dependent on UNHCR's provision of broad-based services. UNHCR is less strong on formal and systematic performance monitoring and M&E capacity, as is repeatedly noted in independent evaluations. While it is too early to say, this may improve with the consolidation of COMPASS and other efforts at strengthening a results culture. Many operations do not have dedicated monitoring staff (usually only if required as a condition of donor funding for specific projects), and the lack of baselines described earlier can hamper an understanding of what is good performance and what is below par.	
7.4.2: Proposed adjustments to interventions are clearly informed by performance data. Multi-year strategic plans are boosted by annual strategic 'moments of reflection' where plans, priorities and indicators can be adjusted. These moments of reflection on the country strategic plan also bring in partners to participate in the reflections (implementing, UN and government – but not usually donors), but there is variation in the extent of these partners' influence. The strategic moments of reflection were first introduced in 2022, before COMPASS results reporting had completed a first annual reporting cycle. Thus, while the guidance for the strategic moments of reflection is that it should build on the results reporting on core and country-specific indicators collected through COMPASS, it is too early to judge the extent to which this will be done. In Uganda, the MOPAN team saw excellent use of 'Engagement Groups', one made up by refugee community leaders and one by host community leaders, performing the dual function of providing meaningful consultation – giving feedback and advice to UNHCR – and a mediating role to communicate and explain UNHCR's objectives and the restrictions on their work (such as funding shortfalls), to refugee and local communities. This engagement sometimes led to adjustments to interventions. In Moldova, we saw a range of ways in which data gathered through refugee and host community engagement co-shaped and then finetuned interventions. Partner performance is reviewed before new partnership agreements are entered into. In our case studies, we saw evidence that UNHCR may drop partners if controls suggest poor performance, particularly related to irregularities but also programmatic results. A 2022 OIOS internal audit report found that "field operations did not analyse programme non-performance for rectification" (p.8) under the previous RBM system FOCUS. It noted that COMPASS "presented opportunities for country operations to reinforce strategic planning and ensure more credible performance information is available for decision-making". These opportunities for improvement are clearly visible, and COMPASS is a much better system than FOCUS was.	0, 1, 15, 48, 104, 115, 190, 214, 215, 340, 414, 432
7.4.3: At corporate level, management regularly reviews corporate performance data and makes adjustments as appropriate. Corporate performance now has its own reporting framework as part of	

COMPASS ('Enabling Areas'), reported globally according to a set of core, standardised indicators. 2022 was the first year of reporting against these indicators, so it is too early to tell if they will inform adjustments to corporate policies and practice, but this is designed into the RBM system. If the system is used as intended, there is potential for a higher score on this element. UNHCR is in the midst of a large-scale business transformation programme, and is planning evaluations, studies and feedback exercises once the corporate process tools such as cloud ERP are rolled out. This roll-out was due to take place in September 2023, after the evidence gathering for this MOPAN assessment, and the assessment team does not have information on how well the roll-out went.

7.4.4: Performance data support dialogue in partnerships at global, regional and country levels. UNHCR monitors data in relation to key risks in real time. At global level, UNHCR monitors broader trends, and uses this when setting the agenda of global events such as the December 2023 Global Refugee Forum.

In a more operational context, UNHCR external data – such as needs assessments, situation analyses, surveys, participatory analyses and household studies – are central to partnerships at global, regional and country levels, and partners often rely on UNHCR data to shape their understanding of refugee situations – both emergency and protracted. However, data is not always shared in ways that are timely and most useful for partners. UNHCR is aware of this and is working on creating versions of its datasets that allow others to analyse the data while protecting sensitive personal data and maintaining strict data security.

In relation to its own performance, UNHCR shares high-level reporting on its corporate performance indicators in the COMPASS framework. This is an improvement, but it is too early to tell if it will lead to significant change in UNHCR using such performance data to support dialogue with partners. The 2022 Global Report has a section reporting on Enabling Areas, which sets out key steps undertaken as part of UNHCR's Business Transformation Programme; and UNHCR has kept partners informed on the ongoing change process, including the launching of new corporate processes, such as Workday, a cloud-based HR system, and Cloud ERP (the latter to be rolled out in September 2023). Generally, such reporting is an upbeat, donor-facing exercise in which UNHCR presents itself from its best side. We have not seen evidence of open external discussions of results against baselines and targets, of internal risks and obstacles, or of fields in which UNHCR underperformed.

MI 7.4 Evidence confidence	High confidence

KPI 8: The organisation applies evidence-based planning and programming.	KPI score
Satisfactory	2.58

UNHCR's corporate evaluation function has been significantly strengthened since the last MOPAN assessment, in the independence of its function, the quality of its work and the geographic and thematic spread of its evaluations. The Head of Evaluations is sufficiently independent and transparency in the publication of evaluation results is good – although significantly stronger at HQ/global level than at regional or country level. However, UNHCR's funding for evaluations is well below the percentage of turnover recommended for UN agencies. The plan for an expanded role of the Regional Bureaux in a decentralised evaluation function has pros and cons, but entails risks to the independence of this function, a risk that may be mitigated through Senior Regional Evaluation Officers reporting directly to the Head of Evaluation at HQ.

UNHCR's results-based management system, COMPASS, is a significant improvement from its previous tool FOCUS, and the level of quality control and support from the Division for Strategic Planning and Results (DSPR) to country operations has been boosted. DSPR has invested considerably in a system for results monitoring and measurement, although the challenge with establishing robust baselines and realistic targets continues to exist within COMPASS and the number of country-based staff with MEL expertise remains low.

All country offices now have to set out a reporting framework in their multi-year strategies, listing the impact and outcomes they want to achieve and using a combination of core and flexible (adapted to the operational context) indicators for monitoring these. Monitoring of indicators is required of all operations. There is a clear and robust annual planning process in place where results data is used together with situation analyses and stakeholder consultation to plan adaptations to the multiyear strategy, although offices are at different stages in making the most out of the improved COMPASS system. The monitoring system allows operations to flag poor and strong performance. An important challenge for further progress is MEL capacity at country level, since COMPASS is only as good as the data entered into it. Poor monitoring data or gaps continue to be a challenge for both evaluation and COMPASS.

Much of UNHCR's results are achieved through implementing partners and UNHCR monitors its partners closely, across all aspects of their activities on behalf of/funded by UNHCR. Partner monitoring tends towards being more focused on control functions than on results and, in the area of results reporting, it places more emphasis on monitoring outputs than outcomes, and is often unnecessarily onerous for partners. A process for addressing poor partner performance exists. We found strong reporting practice in some of the

country offices in our sample, with implementing partners' performance monitored and reported on, when problems or opportunities have been identified, these have been acted on. We saw examples of partnerships being discontinued due to poor results and good practice being replicated and conditions being renegotiated when partnership arrangements proved overly cumbersome.

MI 8.1: Evaluation functions are independent and effective in driving accountability and learning.	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.67**
Element 1: The corporate evaluation function is independent (managerially, financially and operationally) from other functions.	3
Element 2: The head of evaluation has structural independence and reports directly to the governing body of the organisation.	2
Element 3: The evaluation office has full discretion in deciding the evaluation programme.	3
Element 4: 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
Element 5: There is evidence that evaluations are being considered seriously and that recommendations are being implemented on a timely basis.	2
Element 6: Evaluations are systematically publicly available.	3
MI 8.1 Analysis	**Evidence documents**

8.1.1: The corporate evaluation function is independent (managerially, financially and operationally) from other functions. UNHCR's corporate evaluation function has been significantly strengthened since the last MOPAN assessment, in the independence of its function, the quality of its work and the geographic and thematic spread of its evaluations. UNHCR did not have a separate Evaluation Office until 2016, and no Head of Evaluations until 2017. The 2017-2021 Strategic Direction made a commitment to "strengthen [the] ability to analyse and learn" and has delivered on this with the establishment of a functionally independent evaluation office and a new Evaluation Policy, adopted in 2022, guiding its work and setting a strong standard for UNHCR's evaluation practice and coverage. The role of the Evaluation Office is, according to the Policy for Evaluation, to 1) plan, commission, manage and disseminate independent evaluations as defined in the central evaluation work plan; and 2) support the evaluation function by UNHCR as a whole, at division, regional and country level, through technical assistance, guidance, normative, training and quality assurance roles.

UNHCR's new results-based management system has as an explicit aim to integrate evaluation into evidence-based decision making, with the COMPASS global results framework supporting evaluation through better results monitoring and reporting, to inform evaluations. It is too early to say how much difference this will make, as few operations have robust baselines or dedicated monitoring and learning (M&L) officers as yet. UNHCR's Evaluation Office is working with DSPR with the aim of ensuring consistent practice between the two on ToC practice, as well as the training and familiarising of staff on developing and using ToCs. Work to improve the quality and use of ToCs (see findings under MI7.1) will help ensure that evaluations grounded in ToCs are used to their full potential.

The Head of Evaluation has more or less full control over how the Evaluation Office's budget is spent, with the only

exception being recruitment, where there are separate rules and processes. But she does not have control over the size of the evaluation budget, and UNHCR still spends well below the 0.5-3% of turnover as recommended for UN agencies. According to the Evaluation Office's 2022 Annual Report, evaluation expenditure for 2022 was stable at 0.17% of UNHCR's budget.

Evaluations conducted by UNHCR have increased in quality over the assessment period. In 2018-2019, independent quality assurance rated 58% of the Evaluation Office's evaluations as good or above, while in 2021, this had increased to 70%.

The Evaluation Policy envisions an important role for regional bureaux in UNHCR's evaluation function. By 2027, each Regional Bureau is required to have in-house evaluation expertise – with five senior regional evaluation officers in place by summer 2023. In time, the plan is that UNHCR's decentralised evaluation function will grow, with a stronger role for regional bureaux– matching the regionalisation of the structure of UNHCR. There is a risk attached to this. While the Evaluation Office at HQ – the centralised evaluation function – is financially, managerially and operationally independent, this is not the case with the decentralised evaluation function at regional (or country) level, This risk will be somewhat mitigated by the fact that the senior regional evaluation officers will report directly to the Head of the Evaluation Office, not to regional management,. But there is little unearmarked funding available at Regional Bureaux that could be spent on the evaluation function and decisions on the regional evaluation programme are taken by regional managers, not by the Head

of Evaluation. Regionalisation could therefore mean a less independent, and less funded, decentralised evaluation function

8.1.2: The head of evaluation has structural independence and reports directly to the governing body of the organisation. The head of UNHCR's Evaluation Office reports to the High Commissioner, and does not have a formal reporting line to the governing body, ExCom. the Head of Evaluation presents an annual report to ExCom and conducts informal briefings at the margins of Standing Committee meetings, where she presents evaluation findings. This arrangement can allow for more frank and open discussion of critiques and learning than having evaluations on the agenda of formal Standing Committee meetings, which are organised as a series of prepared statements rather than discussion forums. On the other hand, UNHCR does not need to present its management responses to recommendations to ExCom, which may impede accountability.

The Head of Evaluation is externally recruited for a fixed-term non-career post, and is not allowed to take up any other roles in the UNHCR during or after their tenure. Half of the Evaluation Office staff are externally recruited evaluation experts, while the other half is internally rotated. The Head of Evaluation can only be hired and fired by the High Commissioner, with advice from the Inspector-General.

8.1.3: The evaluation office has full discretion in deciding the evaluation programme. At global and HQ level, UNHCR's evaluation function has full discretion over the evaluation programme. It is the Head of Evaluations who decides the two-year rolling programme of centralised evaluations, as well as conducting all mandatory L3 emergency evaluations. All evaluation teams are externally commissioned evaluation experts, supported by an evaluation manager from the Evaluation Office. The Head of Evaluation discusses the Evaluation Office's workplan with UNHCR's senior management. The Head of Evaluation has the last say on evaluation topics, but may agree to delay an evaluation if, for instance, there is an audit happening on the same issue or the outbreak or deterioration of an emergency situation is making it difficult for operations to host an evaluation team.

UNHCR's evaluation programme is mapped against UNHCR's strategic directions, to ensure that evaluations cover focus areas and key priorities and that all major policies, themes, strategic results areas – as well as all countries/geographical areas – are covered over a five-to-ten-year period.

While the UNHCR Evaluation Office is fully independent in its ability to set a strategic evaluation programme for the organisation, at country operations and regional bureaux level, the decentralised evaluation function is not independent. It is the country office/regional bureau management that takes decentralised evaluation decisions, although it is the central Evaluation Office that oversees quality and takes the final decision on whether an evaluation is of sufficient quality to be published. The Evaluation Office also conducts a series of centrally led Country Strategic Evaluations. The Evaluation Policy states that evaluations at regional and country level should be overseen by senior managers who are not directly involved in the projects under evaluation. Currently, around 75% of all country and regionally commissioned evaluations are project-level and conducted as part of compliance with donor requirements. While many of these can be useful, it means that there is less strategic thinking behind the selection of decentralised evaluations and greater risks that important themes and geographies are under-covered. Funding for UNHCR's independent evaluation function that is not earmarked by donors for specific projects could help strengthen decentralised evaluation's role and effectiveness in UNHCR's reporting, learning and planning cycle.

Albeit coming from a low level, the evaluation function has been strengthened at country level. Before the 2022 Evaluation Policy, there was no coverage target for decentralised evaluations and no obligation for country offices to conduct them. The new Evaluation Policy has introduced a coverage target where every country must have at least one evaluation in a cycle. This is not a very onerous target, but a clear improvement, and many country offices are commissioning more than one evaluation per cycle. There are nevertheless country operations who have not done evaluations in a decade and there is still resistance in some to the idea of spending scarce resources on evaluation.

8.1.4: 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). At the central level, evaluation teams are independent and external. There are fewer safeguards for regional and country level evaluations. The Evaluation Office has put procedures in place to help evaluation managers and teams manage pressure and interference (especially in cases where evaluation findings are critical). For instance, an evaluation comments matrix has been introduced, where units are sent a PDF version of the evaluation report and a matrix to fill their comments into, rather than being able to write directly into the report. In the matrix, the evaluation team replies 'noted' for comments that are opinion-based and 'accepting' if they

0, 1, 48, 54, 66, 75, 92, 100, 101, 109, 110, 111, 112, 113, 115, 123, 129, 161, 164, 165, 188, 190, 191, 214, 215, 217, 220, 221, 412, 413, 426, 431,

relate to factual errors. Evaluation report drafts are sent out for comments only once to avoid findings being endlessly iterated.

Decentralised evaluations are also externally recruited but are less shielded from interference than centralised evaluations, in that there is no independent evaluation officer at country level supporting the team – although support is provided from a Senior Regional Evaluation Officer, who is tasked with ensuring that the evaluation process is rigorous and transparent, and it is the central Evaluation Office that is the final arbiter of the quality and independence of the evaluation and whether it is of sufficient quality to be published. The plans for strengthening evaluation expertise at regional bureaux level could support the quality of decentralised evaluations if the senior regional evaluation officers can play an independent support and oversight role. Currently, decentralised evaluations are meant to go through the same external quality assurance system as centralised evaluations do, but practice has not been as systematic as it could be. If so, the independence of the regional evaluation officer post would need to be better shored up. Alternatively, and likely more efficient, the supporting and oversight role for decentralised evaluations of the Evaluation Office at HQ could be strengthened – considering that its capacity to support the Senior Regional Evaluation Officers and the decentralised evaluation function is currently very stretched.

8.1.5: There is evidence that evaluations are being considered seriously and that recommendations are being implemented on a timely basis. UNHCR reports that its evaluations in 2021 influenced initiatives on statelessness and emergency preparedness in 2022 and beyond. Evaluations have also fed into focus area strategies. However, UNHCR could do more to highlight the role its own evaluation function is playing in generating evidence and analysis to feed into strategies and programming, by explicitly referencing when it uses evaluation products – e.g. with footnotes in Global Reports and other key publications. This had improved from the 2021 to the 2022 Global Report, where findings from evaluation reports were referenced.

UNHCR needs to improve its system for management response and tracking of progress on addressing evaluation recommendations. The evaluation Office currently uses a spreadsheet to track management actions and follow-up. The aim is for the recommendation follow-up system to go online, as an interactive tool integrated into or aligned with COMPASS, and where reporting on progress on recommendations can be embedded into the annual reporting and planning cycle. But for the first year of evaluations conducted under the Evaluation Policy that came into force in the Autumn of 2022, the process will be manual, with the Evaluation Office starting to write to relevant teams from October 2023 onwards to ask for a management update on evaluation reports from October 2022 (when the new policy came into force).

The Evaluation Office has a good line of sight on how evaluations are used at HQ level, but much less insight in the extent to which decentralised evaluations are being used.

Management response to evaluation findings and recommendations is not always timely. This has particularly been the case for global evaluations and is seen by the Evaluation Office as a function of the fact that global evaluations often involve many different senior managers in the response, and people are often away on mission or mobilised from the emergency roster. As a result, the Evaluation Office pragmatically increased its management response period from 60 to 90 days.

8.1.6: Evaluations are systematically publicly available. The Evaluation Office places all UNHCR evaluations – from country, regional or global level, geographic or thematic-based, joint evaluations with other agencies or UNHCR-only – on the Evaluation Office pages of the UNHCR website. The only criteria for whether an evaluation is published is quality, and quality is assessed by external peer review. It is the Head of Evaluation who takes the final decision on whether an evaluation should be published. In the last cycle, only one evaluation was not published, due to the poor quality of the methodology. The quality issue was flagged by external QA to the regional evaluation specialist who then informed the Head of Evaluation, who took the decision not to publish, suggesting that the QA process is working well.

UNHCR also publishes the management response to its evaluations, which is good and transparent practice. However, UNHCR has not yet published reports on the actual follow up to recommendations. It plans to do so as part of the follow-up of evaluations conducted under the Evaluation Policy that came into force the Autumn of 2022.

There is a publicly available overview of all UNHCR's evaluations, on the Evaluation Office's own pages on the UNHCR website. The web pages are informative and easy to manoeuvre and search. The website includes small videos and blog posts that explain the Evaluation Office's role and present the findings of specific evaluations, and hosts the Evaluation Office's Annual Reports, as well as archives of evaluations and other products.

MI 8.1 Evidence confidence	High confidence

MI 8.2: Monitoring systems generate high-quality, useful performance data.	Score
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.50**
Element 1: A monitoring system exists to identify poorly performing programmes and operations.	3
Element 2: Appropriate remote management systems are in place, where applicable.	3
Element 3: A process for addressing poor performance exists, including clear overall responsibility to take action, with evidence of its use.	2
Element 4: Lessons from monitoring are systematically integrated into programme adaptations.	2

MI 8.2 Analysis	Evidence documents
8.2.1: A monitoring system exists to identify poorly performing programmes and operations. At oversight level, UNHCR's independent oversight providers – IGO, internal audit and evaluation – are tasked with assessing whether operations and activities are conducted effectively and efficiently, objectives are achieved, and lessons learnt are disseminated and incorporated into decision-making processes. OIOS internal audit function and the Evaluation Office both monitor and assess how well UNHCR's monitoring system works.

UNHCR's monitoring system is part of COMPASS's multi-year country planning process and its emphasis on evidence-based programming based on assessment, targeting and monitoring. UNHCR's previous system, FOCUS, was criticised for poor results monitoring and reporting. An OIOS audit report of the period July 2021 to June 2022 (so covering the end of the period while FOCUS was still used and the beginning of COMPASS being rolled out but not yet used in a full year of reporting) noted that with FOCUS, field operations faced challenges in setting realistic baselines and targets. The OIOS audit report found that results (from field operations) reported in FOCUS were often incomplete, inaccurate and in many cases unsupported. This is backed up by findings from most UNHCR evaluations, which tend to conclude that the lack of strong monitoring data makes the effectiveness of interventions difficult to assess.

COMPASS is a significant improvement from FOCUS, and the level of quality control and support from the Division for Strategic Planning and Results (DSPR) to country operations has been boosted. DSPR has invested considerably in results monitoring and measurement, although the challenge with establishing robust baselines and targets continues to exist within COMPASS. DSPR is aware of the challenges of establishing realistic and useful targets and baselines in context-specific programming that can also be used for meaningful global reporting across contexts. They are not there yet in finding a solution, but significant efforts are going into this difficult task.

From the point of view of monitoring programme performance at operational level, all country offices now have to set out a reporting framework in their multi-year strategies, listing the impact and outcomes they want to achieve and using a combination of core and flexible (adapted to the operational context) indicators for monitoring these. This is a recent improvement. Monitoring of core indicators is done annually, for the Annual Report (first done in 2023). For context-specific indicators, these are also reported annually but more frequent reporting as part of budget decisions throughout the year also take place. There is a clear and robust annual planning process in place where results data is used together with situation analyses and stakeholder consultation to plan adaptations to the multiyear strategy, although different offices are at different stages of sophistication when it comes to making the most out of the improved COMPASS system. The monitoring system allows operations to flag poor and strong performance.

UNHCR continues to have relatively low MEL capacity at country level. Very few operations have an M&E focus point with a monitoring background. Where these positions do exist, they are usually linked to a donor's MEL requirements for a particular project and funded as part of that project. A recent Sudan country strategy evaluation noted a "weak organizational monitoring, evaluation and learning (MEL) culture" as a constraint to adaptive management, and several other evaluations mention weaknesses in monitoring data. This continues to be the case in many country operations, although it is clear that UNHCR is making a concerted and strategic effort, backed by senior management, to strengthen its monitoring, reporting and learning feedback loops and that it is making progress towards its goals in this area. An important challenge for further progress is MEL capacity at country level, since COMPASS is only as good as the data reported into it. Poor monitoring data or gaps continue to be a challenge for both evaluation and COMPASS. This is work in progress and still very new. | 0, 48, 105, 110, 129, 135, 145, 164, 188, 190, 214, 268, 325, 341, 349, 364, 370, 383, 384, 385, 413, 414, 454, 491, 492 |

8.2.2: Appropriate remote management systems are in place, where applicable. As noted in 3.3.4, as part of moving to fully cloud-based technology, all UNHCR staff are assigned a laptop, making flexible and remote working easier. This allowed for business continuity during the COVID-19 pandemic. MS Teams is now used across the organisation following the pandemic, supporting business continuity and direct communication. This ability to work and communicate virtually has also contributed to ensuring a level of coherence across all levels of the organisation in the wake of the decentralisation process. In partnership management, the introduction of PROMS, the digital partnership management platform, has transformed a host of paper-based practices to digital, including importantly the signing off of agreements and contracts and amendments to these.

8.2.3: A process for addressing poor performance exists, including clear overall responsibility to take action, with evidence of its use. Much of UNHCR's results are achieved through implementing partners and UNHCR monitors its partners closely, across all aspects of their activities on behalf of/funded by UNHCR. Partner monitoring tends towards being more focused on control functions than on results reporting. Within the area of results reporting, it is emphasising outputs rather than outcomes. This leads to often overly onerous monitoring arrangements for partners, which include unnecessarily frequent progress reports that UNHCR does not have the capacity to utilise, while nonetheless missing opportunities for understanding how well the outputs contribute to desired outcomes. UNHCR's new Project Reporting, Oversight and Monitoring Solution (PROMS) may help strengthen the results focus of UNHCR's monitoring whilst reducing the onerous nature of partner reporting.

A process for addressing poor performance exists. We found strong reporting practice in some of the country offices in our sample, with implementing partners' performance monitored and reported on, when problems or opportunities have been identified, these have been acted on. We saw examples of partnerships being discontinued due to poor results and good practice being replicated and conditions being renegotiated when partnership arrangements proved overly cumbersome. In Uganda, where due to previous experience and high risks the control aspects of monitoring are high, UNHCR supports national and local NGOs through the reporting process – although it is nevertheless onerous. For international NGOs, UNHCR uses the same reporting requirements as for national and local NGOs with weaker internal oversight processes. There is a need for differentiating monitoring requirements depending on partners' needs and capabilities and a stronger focus on outcomes in determining good or weak performance.

8.2.4: Lessons from monitoring are systematically integrated into programme adaptations. UNHCR is improving its ability to systematically integrate monitoring into programme adaption, and COMPASS is set up to do this. As mentioned in earlier elements for this MI, challenges remain regarding UNHCR's monitoring capacity at country level and the quality of monitoring data (not for control functions but outcome reporting). UNHCR is not yet always closing the learning loop, but is creating much better processes for doing so. In addition to the COMPASS RBM system's emphasis on feeding results into planning, there are also signs of cultural change, with some country offices having dedicated experience and lessons learned sections in the multi-year country strategies. The Longitudinal evaluation of UNHCR's AGD Policy Year 2 found that there is scope to improve the methodology of how participatory assessments are designed, *"to identify good practices and lessons learned that could inform global standard operating procedures and strengthen methodological consistency across countries"*.

We saw good examples of lessons from monitoring integrated into programme adaptations. In Moldova, UNHCR's work is evidence-based and remains relevant by adapting to the evolving context. The country office proactively learns, and the learning is based on evidence. A range of needs assessments and surveys served a timely purpose and informed action. Ad hoc feedback from refugees, implementing partners and other was also fed into improvements. However, Moldova – as other country offices – would benefit from a system that ensures that recommendations from the research it commissions, its own participatory assessments and partners' reports are absorbed by those they pertain to. There is currently no systematic follow up on these recommendations.

MI 8.2 Evidence confidence	High confidence

RESULTS

Achievement of relevant, inclusive and sustainable contributions to humanitarian and development results are achieved in an efficient manner.

Box 1. Limitations of this exercise, a note on the Results KPIs (KPIs 9-12)

This analysis is based on results findings from a limited number of UNHCR evaluations from 2021 to 2023. The MOPAN assessment team has not conducted any results assessments itself, and relies on drawing on existing results data, where evaluations of the data has already taken place through UNHCR's own independent evaluation programme. As noted in MI 8.2, UNHCR has had a weak MEL system during the assessment phase, although part of the objectives of the new RBM system, COMPASS, is to strengthen results monitoring and reporting, so that UNHCR can more easily and accurately attribute its contributions to results and outcomes. We have not used UNHCR's annual results reports in thematic areas, which were shared with us, for this assessment of results, since most of these do not have baselines, realistic targets, or discuss UNHCR's direct or indirect contributions to results.

The potential improvements with COMPASS have not yet filtered through into evaluation results. Most of the evaluations selected for this KPI 9-12 results assessment note the weakness of UNHCR's results monitoring. As a result, the evidence base for these four KPIs is weak. This is particularly the case for KPI 11 on efficiency, which was often not evaluated, or only tangentially so, in the sample of evaluation reports used.

UNHCR also shared a selection of annual results reports for particular sectors, such as education, mental health, cash support. However, these are not tagged to particular activities or projects, or trajectories, so it is difficult to gauge if results are good/poor/adequate considering the nature of the interventions and circumstances in which they were conducted (with some exceptions). These 2022 results reports are therefore used lightly. Finally, UNHCR noted that it has conducted results reporting with baselines and targets for 50 of its country operations. MOPAN does not have resources to assess individual country reporting and has not used these reports.

The ten evaluations chosen were randomly selected based on the following criteria: quality of the methodology (only evaluations deemed of good quality were included); recent publication, with only evaluations from 2022 and 2023 included; a mix of thematic and country-level evaluations, and a selection of L3 emergency evaluations. Based on these a random selection was made from a long-list of evaluations.

Selection of evaluation reports included in the analysis for KPIs 9-12:

- Doc 349: Evaluation of UNHCR's Level 3 Emergency Response to Cyclone IDAI
- Doc 325: Evaluation of UNHCR response to L3 emergency Ethiopia, published April 2023
- Doc 341: Evaluation of UNHCR response to L3 emergency in Afghanistan Published March 2023
- Doc 164: Evaluation of UNHCR-led initiatives to end statelessness.
- Doc 454: Evaluation of the project 'Caring for Refugees with Non-Communicable Diseases'
- Doc 214: Evaluation of UNHCR's Child Protection Programming
- Doc 370: United Nations High Commissioner for Refugees (UNHCR) Saving maternal and new-born lives in refugee situations, in Cameroon, Chad, and Niger.
- Doc 491: UNHCR Country Strategy Evaluation: Zambia Final Report.
- Doc 492: Evaluation of UNHCR's engagement in Humanitarian-Development Cooperation post-2021 [part 2] - published July 2023
- Doc 190: Evaluation of UNHCR's Sudan Country Strategy, 2022

KPI 9: Development and Humanitarian objectives are achieved, and results contribute to normative and cross-cutting goals.	KPI score
Satisfactory	2.67

Most of the evaluations note that weak monitoring of results or MEL systems in general has made it difficult to assess the effectiveness of UNHCR activities and the results they contribute to. As a result, the evidence is weak for all the results reported, with not enough evidence in the sample to score results on climate change and environmental protection (MI 9.3) and very limited evidence on gender.

This said, the evaluations to the extent they are able to gather and triangulate effectiveness data, add up to an overall satisfactory score within a mixed bag of results rating from weak to excellent.

For the two evaluations in the sample that were of specific project results in specific countries, and where the project in question had a MEL component as part of its design (which is why that particular evaluation was conducted and why there was good data the evaluators could use), the evaluation also found that results were strong (translated to 'highly satisfactory' in the MOPAN scoring system). While a sample of ten evaluations is not strong enough for robust generalisation, this points towards stronger MEL being correlated to better designed and targeted interventions. It also emphasises the importance of UNHCR improving the quality of its programme monitoring to ensure it captures contributions to results, not only outputs.

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).	Score
MI rating	**Satisfactory**
MI score	**3**

4. Highly satisfactory: The organisation achieves all or almost all intended significant development, normative and/or humanitarian objectives at the output and outcome level. Results are differentiated across target groups.

3. Satisfactory: Half or less than half of stated output and outcome level objectives is achieved.

2. Unsatisfactory: Half or less than half of stated output and outcome level objectives is achieved.

1. Highly unsatisfactory: Less than half of stated output and outcome objectives has been achieved, including one or more very important output and/or outcome level objectives.

MI 9.1 Analysis	Evidence documents
Most of the evaluations note that weak monitoring of results or monitoring, evaluation and learning (MEL) systems in general has made it difficult to assess the effectiveness of UNHCR programmes and projects and the results they contribute to. For the two evaluations in the sample that were of specific programme results in specific countries, and where the programme in question had a MEL component as part of its design (which is why that particular evaluation was conducted and why there was good data the evaluators could use), the evaluation also found that results were strong (translated to 'highly satisfactory' in the MOPAN scoring system). For the other eight evaluations in the sample there were problems for the independent evaluation team in assessing the effectiveness and results of interventions because of lack of robust and/or relevant monitoring data, and thus weaker basis for rating the achievement of results. While a sample of ten evaluations is not strong enough for robust generalisation, this points towards stronger MEL being correlated to better designed and targeted interventions. It also emphasises the importance of UNHCR improving the quality of its programme monitoring to ensure it captures contributions to results, not only outputs. Finally, it means that the overall confidence rating for MI 9.1 (as well as the other results KPIs) is low.	164, 190, 214, 325, 341, 349, 370, 454, 491, 492

The rating distribution across the ten evaluations in the sample shows no clear trend:

- Unsatisfactory: 3 (L3 Cyclone Idai; thematic on child protection; Sudan country strategy).
- Satisfactory: 3 (L3 Ethiopia; thematic on statelessness, Zambia country strategy).
- Highly satisfactory: 4 (L3 Afghanistan; Specific programme intervention on caring for refugees with NCDs; specific programme intervention on maternal and new-born health; thematic on humanitarian and development cooperation).

The three L3 emergency evaluations in the sample ranged from unsatisfactory (cyclone Idai), satisfactory (Ethiopia), to highly satisfactory (Afghanistan). The analyses accompanying the three L3 emergency evaluations suggest that UNHCR does better when it is the lead agency with a strong presence on the ground and coordinating the response (Afghanistan) and worse where it is one of many agencies in a cluster approach to emergencies mainly affecting IDPs and in response to natural rather than conflict-related crises. The L3 evaluation of the response to cyclone Idai noted an ambivalence to responding in non-conflict IDP disaster situations.

The evaluations show that UNHCR is generally good at aligning with national plans. Results in refugee situations tend towards being stronger than for IDPs, as was the case for the L3 cyclone Idai emergency – but this is not across the board – in Ethiopia UNHCR struggled to reach Eritrean refugee camps and did better in delivery for IDPs.

It is notable that the two global, thematic evaluations in the sample that related to priority areas in UNHCR's strategic direction – on statelessness and on humanitarian-development cooperation – were both positive. The third of the thematic evaluations in the sample, on child protection, was however considerably more critical. These are two of the priority areas in UNHCR's strategic direction. Meanwhile, several evaluations noted mixed results in protection efforts – with generally strong results combined with gaps for certain groups (e.g. child protection, particularly in IDP situations).

MI 9.1 Evidence confidence	Low confidence

MI 9.2: Interventions assessed as having helped improve gender equality and women's empowerment.	Score
MI rating	**Unsatisfactory**
MI score	**2**

4. Highly satisfactory: Interventions achieve all or nearly all of their stated gender equality objectives.

3. Satisfactory: Interventions achieve a majority (more than 50%) of their stated gender objectives.

2. Unsatisfactory: Interventions either lack gender equality objectives or achieve less than half of their stated gender equality objectives. (Note: where a programme or activity is clearly gender-focused (maternal health programming for example) achievement of more than half its stated objectives warrants a rating of satisfactory.

1. Highly unsatisfactory: Interventions are unlikely to contribute to gender equality or may in fact lead to increases in gender inequalities.

MI 9.2 Analysis	Evidence documents
Several of the evaluations in the sample noted that poor quality and sometimes lack of gender disaggregation of data made it difficult for the evaluation team to adopt a gender lens and therefore only allowed limited conclusions on gender. Most of the other evaluations did not themselves have a strong gender focus – it was not always clear whether this was because of the lack of strong and relevant gender-disaggregated data or a gap in the evaluation approach. In total, it means that the evidence base for this MI is very weak and although a score of unsatisfactory is given, this is particularly based on the lack of attention to gender issues in monitoring data, which is a key component of a gender lens. The Evaluation Office notes that the external quality review of evaluations for 2022 also pointed to the need to improve the examination of gender equity more systematically in UNHCR evaluations, and informed the MOPAN assessment team that it is taking additional measures through Evaluation Office training to improve this. The thematic evaluation of UNHCR's approach to statelessness found that some projects were gender blind, "despite working in contexts with demonstrated differences in needs based on gender" (164. Evaluation of UNHCR-led Initiatives to End Statelessness, p. 46) Evaluations that aimed to include gender conclusions but noted weak gender-disaggregation of data included the three L3 emergency evaluations (L3 Cyclone Idai; L3 Ethiopia; L3 Afghanistan) and the Thematic global evaluation on Statelessness. The only evaluation that had both good gender disaggregated data to work with and a focus on gender was the programme-specific evaluation on Maternal and new-born health. While nine out of ten evaluations did not have much evidence and/or focus on gender-specific outcomes, the evidence available led to the following ratings on the MOPAN scale. For several the score was mainly based on an assessment of PSEA and SGBV activities, which are important but only one part of a gender sensitive approach: • The distribution of scores across the ten sample evaluations were as follows: • Unsatisfactory: 3 (L3 Ethiopia; L3 Afghanistan; Thematic on Statelessness). • Satisfactory: 3 (L3 Cyclone Idai, Thematic on child protection; Zambia country). • Highly satisfactory: 2 (specific programme on Maternal and new-born health; Sudan country). • No evidence: 2 (Thematic on Humanitarian and development cooperation; specific programme on Caring for refugees with NDCs).	164, 190, 214, 325, 341, 349, 370, 454, 491, 492

MI 9.2 Evidence confidence	Low confidence

MI 9.3: Interventions assessed as having helped improve environmental sustainability/ tackle the effects of climate change	Score
MI rating	**No Evidence**
MI score	NE
4. Highly satisfactory: Interventions include substantial planned activities and project design criteria to achieve environmental sustainability and contribute to tackle the effects of climate change. These plans are implemented successfully, and the results are environmentally sustainable and contribute to tackling the effects of climate change.	
3. Satisfactory: Interventions include some planned activities and project design criteria to ensure environmental sustainability and help tackle climate change. Activities are implemented successfully, and the results are environmentally sustainable and contribute to tackling the effects of climate change.	
2. Unsatisfactory: EITHER Interventions do not include planned activities or project design criteria intended to promote environmental sustainability and help tackle the effects of climate change. There is, however, no direct indication that project or programme results are not environmentally sustainable. AND/OR The intervention includes planned activities or project design criteria intended to promote sustainability, but these have not been implemented and/ or have not been successful.	
1. Highly unsatisfactory: Interventions do not include planned activities or project design criteria intended to promote environmental sustainability and help tackle climate change. In addition, changes resulting from interventions are not environmentally sustainable/do not contribute to tackling climate change.	

MI 9.3 Analysis	Evidence documents
None of the ten UNHCR evaluations reviewed include assessments of environmental sustainability and climate change as a cross-cutting issue. In fact, seven out of ten have no evidence at all on environmental or climate change-related factors. The three evaluations that have evidence relevant to results related to climate change or environmental sustainability are all critical to UNHCR's efforts in this area. However, with only three evaluations to base conclusions on, this MI is not scored due to a lack of evidence.	
The analysis below relates to the three relevant evaluations only. While this is a very small sample, it should be noted that the findings are mirrored in MI 2.4, which finds that the considerable efforts by UNHCR on incorporating climate change and environmental factors as a cross-cutting issue throughout operations is 'more driven from the top of the organisation than it is inspired by action from country operations' (see 2.4.2). It also reinforces the conclusion, which is shared by UNHCR's Division of Strategic Planning and Results, that there is a clear need to include environmental indicators in monitoring activities and as cross-cutting issues in evaluations as part of mainstreaming environmental concerns across all the organisation's activities and plans.	
Even in the evaluation of Zambia's country strategy, where the environment is one of the priority sectors in the CRRF for Zambia, environmental sustainability is not a topic for the evaluation – which is most likely a reflection of the issue not being prioritised in UNHCR's country strategy. Considering that the evaluation is forward looking and meant to feed into the next country strategic plan for the UNHCR Zambia office, this is a weakness both of the strategy and the evaluation. This conclusion is also in light of UNHCR's relatively poor performance in its L3 emergency response to Cyclone Idai – which also affected Zambia.	164, 190, 214, 325, 341, 349, 370, 454, 491, 492
The Cyclone Idai L3 emergency evaluation is related to how UNHCR tackles the effects of climate change/environmental factors – in this case responding to a natural disaster. It concluded that UNHCR's response was below standard and noted that UNHCR was ambivalent to responding to an IDP emergency caused by natural disaster, when not in a conflict setting. It highlighted gaps and a lack of clarity of UNHCR's role in such settings. This finding is mirrored in the Sudan country strategy evaluation which found that despite annual floods in the White Nile State, UNHCR – and the wider humanitarian community – have been somewhat neglecting this issue.	
The distribution of scores across the ten sample evaluations were as follows:	
• Unsatisfactory: 3 (L3 Cyclone Idai; Zambia country strategy – but with very limited focus on environmental factors, mainly as they relate to WASH issues such as sanitation practices; Sudan country strategy).	
• No evidence: 7 (L3 Ethiopia; L3 Afghanistan; Thematic on Statelessness; programme-specific on refugees living with NDCs; thematic on child protection; programme specific on maternal and new-born health; Thematic on humanitarian-development cooperation).	

MI 9.3 Evidence confidence	**Low confidence**

MI 9.4: Interventions assessed as having helped improve the protection of vulnerable people (those at risk of being left behind) and human rights.	Score
MI rating	Satisfactory
MI score	3

4. Highly satisfactory: Interventions include substantial planned activities and project design criteria to promote or ensure human rights and reach those most at risk of being left behind. These plans are implemented successfully, and the results have helped promote or ensure human rights demonstrating results for the most vulnerable groups.

3. Satisfactory: Interventions include some planned activities and project design criteria to promote or ensure human rights. These activities are implemented successfully, and the results have promoted or ensured human rights.

2. Unsatisfactory: EITHER Interventions do not include planned activities or project design criteria intended to promote or ensure human rights or demonstrate their reach to vulnerable groups. There is, however, no direct indication that project or programme results will not promote or ensure human rights, AND/OR The intervention includes planned activities or project design criteria intended to promote or ensure human rights, but these have not been implemented and/or have not been successful.

1. Highly unsatisfactory: Interventions do not include planned activities or project design criteria intended to promote or ensure human rights. In addition, changes resulting from interventions do not promote or ensure human rights. Interventions do not focus on reaching vulnerable groups.

MI 9.4 Analysis	Evidence documents
The three evaluations of L3 emergencies in the sample suggest a mixed and somewhat context-specific quality of protection when it comes to ensuring that protection activities reach those most vulnerable. The L3 Ethiopia evaluation found an innovative protection approach for IDPs and mainstreamed protection across the response. Protection activities were based on good knowledge of needs and a focus on AAP and people with special needs, although access restrictions (for UNHCR and all other humanitarian actors) made it difficult to always act on that knowledge. Meanwhile, in Afghanistan the L3 Emergency evaluation found that "UNHCR was inconsistent in providing protection support across regions and over time […] and that there was a decrease in activities "particularly assistance to persons with special needs" and "…an inability to target the most vulnerable IDPs among both the newly displaced and longer-term displaced populations…" (p. iv). The Afghanistan evaluation was overall positive on UNHCR's protection work due to the fact that UNHCR staff stayed and delivered at considerable risk to themselves during and after the Taliban take-over. The L3 evaluation of the response to Cyclone Idai found that UNHCR did focus on the most vulnerable in the first stages of the emergency, but that the protection approach worsened over the phase-out and hand-over stages.

The two evaluations in the sample that are particularly protection focused are both rated satisfactory. The evaluation on statelessness shows that protection is mainstreamed across activities, while the evaluation on child protection notes important gaps in coverage and uneven standards, although universally good practice on unaccompanied child refugees.

The two evaluations concerned with humanitarian-development cooperation, and transition from refugee-specific humanitarian assistance to the inclusion of refugees in national service provision, both show issues with reduced protection for the most vulnerable refugees after being moved over to national services. The humanitarian-development cooperation finds positive evidence of strengthened protection accompanying inclusion, but also notes problems with protecting the most vulnerable refugees. The latter evaluation recommends that the Division of International Protection should become more strongly involved to guide and address protection concerns in development programme planning – something it is only just beginning to think about.

The spread of score ranges from unsatisfactory to highly satisfactory, but with most evaluations considering UNHCR's protection approach for the most vulnerable satisfactory, even if gaps and challenges remain.

- Highly satisfactory: 1 (Programme-specific on maternal and new-born health);
- Satisfactory: 6 (L3 Cyclone Idai (borderline unsatisfactory); L3 Ethiopia; Thematic on Statelessness; Thematic on child protection (but borderline unsatisfactory); Zambia country strategy (but borderline unsatisfactory); Thematic on humanitarian-development cooperation);
- Unsatisfactory: 2 (L3 Afghanistan; Sudan country strategy);
- No evidence: 1 (programme-specific on refugees living with NDCs). | 164, 190, 214, 325, 341, 349, 370, 454, 491, 492 |

MI 9.4 Evidence confidence	Low confidence

MI 9.5: Interventions assessed as having helped improve any other cross-cutting issue.	Score
MI rating	**Unsatisfactory**
MI score	**2**

4. Highly satisfactory: Interventions include substantial planned activities and project design criteria to promote or ensure any other cross-cutting issue. These plans are implemented successfully, and the results have helped promote or ensure any other cross-cutting issue.

3. Satisfactory: Interventions include some planned activities and project design criteria to promote or ensure any other cross-cutting issue. These activities are implemented successfully, and the results have promoted or ensured any other cross-cutting issue.

2. Unsatisfactory: EITHER Interventions do not include planned activities or project design criteria intended to promote or ensure any other crosscutting issue. There is, however, no direct indication that project or programme results will not promote or ensure any other cross-cutting issue, AND/OR Intervention include planned activities or project design criteria intended to promote or ensure any other cross-cutting issue, but these have not been implemented and/or been successful.

1. Highly unsatisfactory: Interventions do not include planned activities or project design criteria intended to promote or ensure any other cross-cutting issue. In addition, changes resulting from interventions do not promote or ensure any other cross-cutting issue.

MI 9.5 Analysis	Evidence documents
We understand cross-cutting issues – as far as addressed in the evaluation – to be a variety of issues, depending on what the sample of ten evaluations focused on. Generally, the evaluations do not cover cross-cutting issues in a broad, systematic manner. Cross-cutting issues included here are: inclusion of vulnerable IDPs and cross-border displaced persons not fleeing conflict situations; localisation, disability inclusion; including a child protection lens across UNHCR activities. In the case of the thematic global evaluation on statelessness, we include the evaluation's findings of a siloed approach to statelessness as a problem of not mainstreaming a cross-cutting issue by viewing statelessness as the concern mainly of specialist protection staff. On IDPs and people fleeing for other reasons than conflict: For the Cyclone Idai response, there was "fragmented and irregular delivery of protection and aid to IDPs and cross-border displaced people" (p.5). The Sudan country strategy evaluation found that while UNHCR had stepped up, the strategy was not sufficiently geared towards the fact that the large majority of people with and for whom UNHCR works in Sudan are IDPs not refugees. On AAP and AGD: In the case of the L3 emergency response in Ethiopia, the evaluation – which was one of the few to have a specific finding on cross-cutting issues – noted that "*UNHCR embedded key cross-cutting themes but did not operationalize them fully*". It found that UNHCR was strongly committed to AAP and AGD, embedding them in response design, implemented them in relevant ways, and achieving many expected results, but did not manage to scale up '*meaningful participation and inclusion'.* Similarly, the evaluation of the L3 Afghanistan emergency found UNHCR's L3 response to be inconsistent in implementing cross-cutting themes, but with strong commitment to AAP and AGD core actions and good engagement with communities. On child protection: The thematic evaluation of child protection found a need to mainstream child protection principles and practice across UNHCR staff and partners, rather than seeing it as the domain of specific child protection experts. On localisation: The two evaluations that look at localisation agenda as a cross-cutting issue – health related – come to different conclusions. The evaluation of a training programme to improve health services for refugees living with non-communicable diseases (NCDs) found that the project used UK-based expert instead of searching for local expertise. While the work done by the external experts was seen as high quality, this was nevertheless seen as a problem for the sustainability of results. Meanwhile, the evaluation on maternal and new-born health found a factor in the programme's success was the inclusion of a range of national and local actors in design and delivery, including women and girls themselves, and local and national public health officials, hospital directors and ministries. The distribution of scores on other cross-cutting issues across the ten evaluations were as follows (with the caveat that most of the evaluations touched lightly on cross-cutting issues): • Satisfactory: 3 (L3 Ethiopia; L3 Afghanistan; Programme-specific on maternal and new-born health) • Unsatisfactory: 5 (L3 Cyclone Idai; Thematic on Statelessness; programme-specific on refugees living with NDCs; Thematic on child protection; Sudan country strategy) • No evidence: 2 (Zambia country strategy; Thematic on humanitarian-development cooperation).	164, 190, 214, 325, 341, 349, 370, 454, 491, 492

MI 9.5 Evidence confidence	Low 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	**3.00**

Generally, UNHCR's activities are relevant, and the organisation works well with other actors within national and regional inter-agency response plans and national development plans. The two health-related programme evaluations – on maternal and new-born health and on refugees living with NCDs – both receive top scores for relevance. Both consulted widely before design and interventions were highly pertinent to needs, filling gaps and improving service provisions – in alignment with priorities of local and national actors.

On the other side of the spectrum, both country strategic evaluations in the sample scored unsatisfactory on this KPI 10. Both noted a need to align UNHCR's strategic priorities with the strongest needs in a deteriorating funding situation where difficult funding decisions must be made. The Zambia evaluation recommends that "operational planning be scaled back to reflect realistically available resourcing and that planning prioritizes core needs". The Sudan country strategic evaluation found that while UNHCR conducts quality needs assessments, it does not always design its activities around these and is too responsive to the needs of donors relative to those of people of concern and host communities.

MI 10.1: Intervention objectives and design assessed as responding to global, regional and local risks and the needs of affected people, 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**

4. Highly satisfactory: Systematic methods are applied in intervention design (including needs assessment for humanitarian relief operations) to identify target group needs and priorities, including consultation with target groups, and intervention design explicitly responds to the identified needs and priorities.

3. Satisfactory: Interventions are designed to take into account the needs of the target group as identified through a situation or problem analysis (including needs assessment for relief operations) and the resulting activities are designed to meet the needs of the target group.

2. Unsatisfactory: No systematic analysis of target group needs and priorities took place during intervention design, or some evident mismatch exists between the intervention's activities and outputs and the needs and priorities of the target groups.

1. Highly unsatisfactory: Substantial elements of the intervention's activities and outputs were unsuited to the needs and priorities of the target group.

MI 10.1 Analysis	Evidence documents
Generally, UNHCR's activities are relevant, and it works well with other actors within national and regional inter-agency response plans and national development plans. The two health-related programme evaluations – on maternal and new-born health and on refugees living with NCDs – both receive top scores for relevance. Both consulted widely before design and interventions were highly pertinent to needs, filling gaps and improving service provisions – in alignment with priorities of local and national actors. On the other side of the spectrum, both country strategic evaluations in the sample scored unsatisfactory on this MI 10. Both noted a need to align UNHCR's strategic priorities with the strongest needs in a deteriorating funding situation where difficult funding decisions must be made. The Zambia evaluation recommends that "operational planning be scaled back to reflect realistically available resourcing and that planning prioritizes core needs". The Sudan country strategic evaluation found that while UNHCR conducts quality needs assessments, it does not always design its activities around these and is too responsive to the needs of donors relative to those of people of concern and host communities. The scores for this MI were distributed as follows: • Highly satisfactory: 2 (programme-specific on refugees living with NDCs; Programme-specific on maternal and new-born health); • Satisfactory: 5 (L3 Ethiopia; L3 Afghanistan; Thematic on Statelessness; Thematic on child protection; Thematic on humanitarian-development cooperation); • Unsatisfactory: 3 (L3 Cyclone Idai; Zambia country strategy; Sudan country strategy).	164, 190, 214, 325, 341, 349, 370, 454, 491, 492

MI 10.1 Evidence confidence	Low confidence

KPI 11: Results are delivered efficiently	KPI score
Satisfactory	**3.00**

There is insufficient evidence in the sample of evaluations to score this KPI. None of the evaluations conduct in-depth value for money assessments. For the evaluations of the two programme-specific interventions, which benefitted from better MEL than the rest of the sample, these two programmes also did well on timely, efficient delivery. The L3 Afghanistan emergency evaluation also found that UNHCR was "very efficient in deploying timely and adequate resources to meet emergency needs", with the speediness of the response aided by very good preparedness and prepositioning of resources. Indeed, the L3 Afghanistan evaluation saw UNHCR's response as a 'model of good practice'. However, the other two L3 evaluations, in Ethiopia and in response to Cyclone Idai, found delays and lack of nimbleness in the response.

Some evaluations had value for money concerns. The global thematic evaluation on child protection found spending on child protection to vary considerably and noted that underfunding led to worse value for money. The Zambia and Sudan country strategic evaluations focused on value for money concerns and delayed due to short-term budgets and partnership agreements and slow HR and budget processes. With a move to multi-year operational planning underway, this should improve. However, the extent to which value for money gains are made will also depend on the extent to which efficiency calculations are included in planning. The ten evaluations in our sample suggest that there is little data on how value for money principles are pursued in programme planning.

MI 11.1: Interventions/activities assessed as resource-/cost-efficient, while maintaining a focus on the most left behind.	Score
MI rating	**No evidence**
MI score	**NE**

4. Highly satisfactory: Interventions are designed to include activities and inputs that produce outputs in the most cost/resource efficient manner available at the time, while maintaining a focus on the most left behind.

3. Satisfactory: Results delivered when compared to the cost of activities and inputs are appropriate even when the programme design process did not directly consider alternative delivery methods and associated costs, while maintaining a focus on the most left behind.

2. Unsatisfactory: Interventions have no credible, reliable information on the costs of activities and inputs and therefore no data is available on cost/ resource efficiency, while maintaining a focus on the most left behind.

1. Highly unsatisfactory: Credible information is provided which indicates that interventions are not cost/resource efficient, while maintaining a focus on the most left behind.

MI 11.1 Analysis	Evidence documents
There is little data available on value for money and cost efficiency of UNHCR interventions in the sample of ten evaluations. None of the evaluations conduct in-depth value for money assessments. For the evaluations of the two programme-specific interventions in the sample, which benefitted from better MEL than the rest of the sample, these two programmes also did well on efficiency. The evaluation of the programme to strengthen support for refugees living with NDCs found that "Overall, all stakeholders felt that significant impact was achieved with the budgets allocated for the project" (p.6). On the maternal and new-born health programme, this was found to be low-cost, high impact, with output targets met in line with the allocated budget and no major budget gaps identified. However, neither evaluation conducts a cost-efficiency analysis. The L3 Afghanistan emergency evaluation also found efficiency to be high: "UNHCR's L3 response was very efficient in deploying timely and adequate resources to meet emergency needs" (p. iv).	
While these three concluded that interventions were efficient, several evaluations had value for money concerns for some of UNHCR's activities. The global thematic evaluation on child protection found spending on child protection to vary considerably, and noted that underfunding led to worse value for money: "A minimum proportion of dedicated funding is associated with achieving child protection outcomes, although this must also be accompanied by dedicated time of staff". This was, however, the only discussion of efficiency in the evaluation.	164, 190, 214, 325, 341, 349, 370, 454, 491, 492
The Zambia country strategic evaluation focuses on the poor value for money caused by the strict annual budget structure combined with short-term partnership agreements. This leads to a lot of scrambling to mobilise and close down activities, with often very short-term arrangements. The Sudan country strategy evaluation is critical of the high transaction costs for partners, as well as duplication of efforts. The combination of short-term funding and high transaction costs in partnerships was also found to be a value for money problem during the MOPAN team's Uganda country visit. In Zambia, Sudan and Uganda, the problems and frustrations with one-year cycles were felt by the UNHCR country offices and their partners alike. The move to multi-year operational planning is underway, with piloting of multi-year budgeting in five countries about to start, which may be a game changer in terms of potential for long-term planning. However, the extent to which value for money gains are made will also depend on the extent to which efficiency calculations are included in planning. The ten	

evaluations in our sample suggest that there is little data on how value for money principles are pursued in programme planning.

The distribution of scores on 'efficiency' across the ten sample evaluations were as follows:

- Highly satisfactory: (L3 Afghanistan; programme-specific on refugees living with NDCs; Programme-specific on maternal and new-born health);
- Unsatisfactory: (L3 Ethiopia (but little evidence); Thematic on Statelessness (but little evidence); Thematic on child protection; Zambia country strategy; Sudan country strategy (but little evidence, except on partnerships));
- No evidence: 2 (L3 Cyclone Idai; Thematic on humanitarian-development cooperation).

MI 11.1 Evidence confidence	Low 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

4. Highly satisfactory: All or nearly all the objectives of interventions are achieved on time, or, in the case of humanitarian programming, a legitimate explanation exists for delays in achieving some outputs/outcomes.

3. Satisfactory: More than half of the intended objectives of interventions are achieved on time, and this level is appropriate to the context that existed during implementation, particularly for humanitarian interventions.

2. Unsatisfactory: Less than half of the intended objectives are achieved on time but interventions have been adjusted to take account of the difficulties encountered and can be expected to improve the pace of achievement in the future. In the case of humanitarian programming, a legitimate explanation exists for delays.

1. Highly unsatisfactory: Less than half of stated objectives of interventions are achieved on time, and no credible plan or legitimate explanation is identified that would suggest significant improvement in achieving objectives on time.

MI 11.2 Analysis	Evidence documents
The three L3 evaluations show very uneven results on the timeliness of UNHCR's emergency response. The L3 evaluation of the speediness of UNHCR's response to Cyclone Idai was unsatisfactory, linked to ambivalence regarding its role in responding to a natural disaster and the lack of strong presence on the ground. The conclusion on the L3 emergency response in Ethiopia was that it was 'not timely and nimble', with delays in deployment of human resources, material resources, entering new partnerships and disbursing funds. While delays were partly due to external factors, they were also caused by slow HR procedures and insufficient delegation of authority to sub-offices. The Business Transformation Process is meant to address cumbersome HR processes, but it is too early to say if this will remedy the issues noted in the L3 Ethiopia evaluation. Meanwhile, the L3 evaluation of the Afghanistan response noted that the response was 'very efficient in deploying timely and adequate resources to meet emergency needs'. The speediness of the response was aided by very good preparedness and prepositioning of resources, with UNHCR delivering on its commitment to stay and deliver as the provider of last resort, as many other aid actors left Afghanistan. Indeed, the L3 Afghanistan evaluation saw UNHCR's response as a 'model of good practice'. The country strategic reviews for Zambia and to lesser extent Sudan note timeliness issues around cumbersome, transactional partnership arrangements, short-term implementation contracts, and delayed procurement and budgets.	164, 190, 214, 325, 341, 349, 370, 454, 491, 492

The distribution of scores across the ten sample evaluations were as follows:

- Highly satisfactory: 1 (L3 Afghanistan);
- Satisfactory: 3 (programme-specific on refugees living with NDCs; programme-specific on maternal and new-born health; Thematic on humanitarian-development cooperation);
- Unsatisfactory: 4 (L3 Cyclone Idai; L3 Ethiopia, Country strategy Sudan; Country strategy Zambia);
- No evidence: (Thematic on statelessness; Thematic on child protection).

MI 11.2 Evidence confidence	Low confidence

KPI 12: Results are sustainable	KPI score
Unsatisfactory	**2.00**

There are positive trends in L3 emergency responses as well as country strategic plans including strategies for transition to development actors and durability of results, although much of this remains at the planning stage. As the global evaluation on UNHCR's approach to statelessness concludes: "key informants noted that UNHCR's culture is dominated by humanitarian emergency thinking and practices. These include prioritization of life-saving activities, one-year budget and planning cycles, and a tendency to emphasize areas where UNHCR has a dominant mandate, rather than long-term systems change, human rights and development approaches."

MI 12.1: Results help build resilience to shocks and stressors and lay the groundwork for stability and development.	Score
MI rating	**Unsatisfactory**
MI score	**2**

4. Highly satisfactory: Benefits from interventions are assessed as continuing, or likely to continue, after the completion of the programme, including through evaluations, and the Organisation can demonstrate how its results contribute to building capacity and resilience and ending need in different contexts.

3. Satisfactory: Benefits from interventions are assessed as continuing, or likely to continue, after the completion of the programme, including through evaluations, contexts.

2. Unsatisfactory: Evaluations assess as a low probability that the intervention will result in continued benefits for the target group after completion. Interventions meet immediate needs but do not systematically build resilience to future shocks and to address the drivers of crises.

1. Highly unsatisfactory: Evaluations find a very low probability that the programme programme/project will result in continued intended benefits for the target group after project completion, and there have been no efforts to build resilience to future shocks and to address the drivers of crises.

MI 12.1 Analysis	Evidence documents
For the three L3 emergencies in the sample, there was a mixed but overall satisfactory approach to sustainability. The response to the L3 emergency caused by Cyclone Idai was insufficiently geared towards sustainability and the evaluation found that the three country offices involved had done little to strengthen resilience of populations of concern or take part in preparedness efforts undertaken by national authorities, UN agencies and development actors "despite a long history of natural hazards in the region". Meanwhile the evaluation of the L3 emergency in Ethiopia found a strong approach to sustainability, where "*UNHCR's L3 response did integrate humanitarian-development-peace nexus thinking to ensure connectedness with development programmes and to sustain its benefits*" across a range of activities. The L3 Afghanistan emergency evaluation had a similar finding in terms of UNHCR's Nexus efforts, but with little actual sustainability results due to the extremely challenging external conditions and the fact that most, if not all, development actors had left Afghanistan. The evaluation of UNHCR's humanitarian-development cooperation notes that the results from UNHCR work on cooperating with development actors and national governments on refugee inclusion in national services and safety nets would lead to more sustainable approaches – but notes it is early days with important challenges to achieving this transition. The evaluation on UNHCR's approach to statelessness found many good initiatives but noted that while it is often states' domestic politics that cause reversals in efforts to address statelessness, internal factors within UNHCR, such as single-year funding and staff turnover, can also threaten the durability of solutions. The evaluation's conclusion reflects not just efforts to address statelessness, but of challenges to durable results more generally: *"In many interviews, key informants noted that UNHCR's culture is dominated by humanitarian emergency thinking and practices. These include prioritization of life-saving activities, one-year budget and planning cycles, and a tendency to emphasize areas where UNHCR has a dominant mandate, rather than long-term systems change, human rights and development approaches more suited for the type of advocacy and long-term initiatives and partnerships required to address the underlying causes of statelessness."* The evaluation of the intervention to support maternal and new-born health is an example of best practice in how durability can be pursued: the project had strong monitoring and a valuable mid-term review, good dissemination and use of that learning, and involvement by national health actors, including ministries of health	164, 190, 214, 325, 341, 349, 370, 454, 491, 492

at national and regional level and – importantly - by community health workers, from the design stage onwards of the project.

The distribution of scores across the ten sample evaluations were as follows:

- Highly satisfactory: 2 (L3 Ethiopia; programme-specific on maternal and new-born health)
- Satisfactory: 2 (L3 Afghanistan; Thematic on humanitarian-development cooperation)
- Unsatisfactory: 6 (Cyclone Idai; statelessness; programme-specific on refugees living with NDCs; Thematic on child protection; Zambia country strategy; Sudan country strategy).

MI 12.1 Evidence confidence	Low confidence

Annex B – Evidence documents

Evidence Number	Reference
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