MOPAN 2015-16 Assessments

United Nations Children's Fund (UNICEF)

Institutional Assessment Report

MOPAN

Preface

ABOUT MOPAN

The Multilateral Organisation Performance Assessment Network (MOPAN) is a network of donor countries with a common interest in assessing the effectiveness of multilateral organisations. Today, MOPAN is made up of 18 donor countries: Australia, Canada, Denmark, Finland, France, Germany, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Korea, Spain, Sweden, Switzerland, the United States of America, and the United Kingdom. Together, they provide 95% of all development funding to multilateral organisations.

The mission of MOPAN is to support its members in assessing the effectiveness of the multilateral organisations that receive development and humanitarian funding. The Network's assessments are primarily intended to foster learning, and to identify strengths and areas for improvement in the multilateral organisations. Ultimately, the aim is to improve the organisations' contribution to overall greater development and humanitarian results. To that end, MOPAN generates, collects, analyses and presents relevant information on the organisational and development effectiveness of multilateral organisations. The purpose of this knowledge base is to contribute to organisational learning within and among multilateral organisations, their direct clients partners and other stakeholders. MOPAN members use the findings for discussions with the organisations and with their partners, and as ways to further build the organisations' capacity to be effective. Network members also use the findings of MOPAN assessments as an input for strategic decision-making about their ways of engaging with the organisations, and as an information source when undertaking individual reviews. One of MOPAN's goals is to reduce the need for bilateral assessments and lighten the burden for multilateral organisations. To that end, MOPAN members are closely involved of members in identifying which organisations to assess and in designing the scope and methodology of the assessments to ensure critical information needs are met.

MOPAN 3.0 — A reshaped assessment approach

MOPAN carries out assessments of multilateral organisations based on criteria agreed by MOPAN members. Its approach has evolved over the years. The 2015-16 cycle of assessments uses a new methodology, MOPAN 3.0. The assessments are based on a review of documents of multilateral organisations, a survey of clients and partners in-country, and interviews and consultations at organisation headquarters and in regional offices. The assessments provide a snapshot of four dimensions of organisational effectiveness (strategic management, operational management, relationship management, and knowledge management), and also cover a fifth aspect, development effectiveness (results). Under MOPAN 3.0, the Network is assessing more organisations concurrently than previously, collecting data from more partner countries, and widening the range of organisations assessed. Due to the diversity of the organisations' mandates and structures, MOPAN does not compare or rank them.

MOPAN assessed 12 multilateral organisations in the 2015-16 cycle. They are the African Development Bank (AfDB); Gavi; the Global Fund to Fight Aids, Tuberculosis and Malaria (The Global Fund); the Inter-American Development Bank (IDB); the International Labour Organization (ILO); the Joint United Nations Programme on HIV/AIDS (UNAIDS); the United Nations Development Programme (UNDP); the United Nations Environment Programme (UNEP); UN-Habitat; the United Nations Children's Fund (UNICEF), the UN Office for the Coordination of Humanitarian Affairs (UNOCHA), and the World Bank.

Acknowledgements

We would like to thank all participants in the MOPAN 2015-2016 assessment of UNICEF. UNICEF's senior management and staff made valuable contributions throughout the assessment, in particular in relation to the document review and headquarters interview processes, and they provided lists of their direct partners and co-sponsors to be surveyed. Survey respondents contributed useful insights and time to respond to the survey. The MOPAN Institutional Leads, the Netherlands and Switzerland, represented MOPAN in this assessment, liaising with UNICEF throughout the assessment and reporting process. MOPAN members provided the MOPAN Country Facilitators who oversaw the process in the partner countries where the survey took place.

Roles of authors and the MOPAN Secretariat

The MOPAN Secretariat, led by Björn Gillsäter (until early May 2016) and Chantal Verger (since then), worked in close co-operation with the MOPAN Technical Working Group and IOD PARC on all methodological aspects. Together they developed the Key Performance Indicators (KPIs) and micro-indicators (MIs), designed the survey and its methodology, and defined the approach to document review. The MOPAN Secretariat drew up lists of survey respondents with the help of MOPAN members and the multilateral organisations being assessed, and approved the final survey questionnaire. IOD PARC carried out the survey partnering with Ipsos mori, and analysed it. IOD PARC also carried out the document reviews, undertook the interviews, analysed the data and drafted the reports. The MOPAN Secretariat oversaw the design, structure, tone, and content of the reports, liaising with MOPAN's Institutional Leads and the focal points of the multilateral organisations. Chantal Verger from the MOPAN Secretariat provided the oversight for this UNICEF report.

IOD PARC is an independent consultancy company specialising on performance assessment and managing change in the field of international development. Through this blended expertise IOD PARC helps organisations, partnerships and networks identify the needs, chart the journey and deliver improved performance to achieve greater impact.

Website: **http://www.iodparc.com**

For more information on MOPAN and to access previous MOPAN reports, please visit the MOPAN website: www.mopanonline.org

Contents

Figures and tables

Figures

Tables

Acronyms and abbreviations

AAP	Accountability to affected populations
AIDS	Acquired immunodeficiency syndrome
CEDAW	Convention on the Elimination of all Forms of Discrimination Against Women
CCA	Common country assessment
CO	Country office
CPDs	Country programme documents
CPMP	Country programme management plan
CRC	Convention on the Rights of the Child
EPF	Emergency programme fund
GAP	Gender Action Plan
GEROS	Global Evaluation Reports Oversight System
HACT	Harmonised approach to cash transfers
HIV	Human immunodeficiency virus
HRBAP	Human rights-based approach to programming
IASC	Inter-Agency Standing Committee
IATI	International Aid Transparency Initiative
IMEP	Integrated monitoring and evaluation plan
JIU	Joint Inspection Unit
KPI	Key Performance Indicator
MDG	Millennium Development Goal
MI	Micro-indicator
MICS	Multiple Indicator Cluster Survey
MOPAN	Multilateral Organisation Performance Assessment Network
MoRES	Monitoring Results for Equity System
NGO	Non-government organisation
QCPR	Quadrennial comprehensive policy review
RBM	Results-based management
SitAn	Situation analysis of women and children
UN	United Nations
UNDAF	United Nations Development Assistance Framework
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UN-SWAP	United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women
WASH	Water, sanitation and hygiene
WHO	World Health Organization

Executive summary

This institutional assessment of UNICEF covers the period from 2014 to mid-2016. Applying the MOPAN 3.0 methodology, the assessment considers organisational systems, practices and behaviours, as well as the results UNICEF achieves. The assessment considers five performance areas: four relate to organisational effectiveness (strategic management, operational management, relationship management and performance management) and the fifth relates to development effectiveness (results). It assesses UNICEF's performance against a framework of key indicators and associated micro-indicators that comprise the standards that characterise an effective multilateral organisation. The assessment also provides an overview of its performance trajectory. MOPAN assessed UNICEF in 2009 and 2012.

Context

UNICEF

- Was created in 1946 by the United Nations General Assembly to provide emergency assistance to children in countries devastated by World War II

- Is guided by the Convention on the Rights of the Child (CRC)

- Is governed by its Executive Board, which comprises 36 members and is managed as a UN Agency, under UN rules and regulations

- Aims at the promotion and realisation of the rights of the child and strengthening the capacities of governmental partners to fulfil their obligations towards children under the Convention

- Is funded entirely through voluntary contributions, from governments, corporations, civil society organisations, and individuals

- Refreshed its vision of equity in 2010 as the major strategic driver for the organisation going forward

Organisation at a glance

- Established 1946

- Expenditure: USD5.1 billion (2015)

- Active in 190 countries

- Over 8 000 core staff

- Operates through:
  – Headquarter offices in New York, Geneva, Copenhagen, Florence, Brussels, and Tokyo
  – 7 regional offices
  – 157 field-based offices

Overall performance

The overall conclusion of the 2016 MOPAN assessment is that while there are some areas where performance can be improved, UNICEF meets the requirements of an effective multilateral organisation. It is a mature and confident organisation whose systems, processes and behaviours are fit for purpose according to its mandate and mission. UNICEF has assumed ownership of the Convention on the Rights of the Child, and has a strong strategic architecture, geared to delivery on the Convention. UNICEF has strong awareness of its own comparative advantages – its convening power, advocacy capability, broad outreach across multiple sectors, strong field presence, and a mandate that covers the development-humanitarian continuum – and deploys these effectively within programmes, policy and normative work.

UNICEF has shaped its operational management to align delivery on its mission and mandate. A profound cultural ethos of the "rights of the child" permeates the organisation and translates into a strongly mission-driven institution. UNICEF prioritises relevance to the needs of children and women needs, and has introduced systems to maximise operational flexibility. Its efforts to strengthen government leadership and ownership, to foster collaboration, and to enhance national capacities, are especially valuable assets. The organisation is strongly future-focused, undertaking a wide range of horizon-scanning activities and being unafraid to experiment with innovation.

Reforms are underway in acknowledged areas of weakness such as human resources and results-based management, with systems aimed at bringing greater coherence to a highly decentralised organisational architecture. Yet despite UNICEF's maturity and confidence, there remain areas where performance can be improved. These include results based management, particularly as UNICEF moves forward into a new strategic planning period. Clarifying the different roles the organisation can adopt in varied operating contexts will help ensure that future relevance is sustained. Accountability and learning can be improved by improving evaluation coverage and systematising knowledge generation. Finally, environmental sustainability is an emerging agenda but requires additional momentum going forward.

Key strengths and areas for improvement

Key strengths
● **A core commitment to the realisation of child rights,** which permeates different levels of the organisation
● **Commitment to organisational transparency** of both financial and programmatic data (although improvements can still be made)
● **Ongoing performance management improvements**
● **Embrace of cross-cutting issues** of gender mainstreaming, equity, good governance and human rights
● **Operational agility** and the ability to adjust to needs on the ground
● **Communications, advocacy and resource raising,** particularly in emergencies
● **A focus on the future**, including horizon-scanning of the wider context and high-level support for innovation

Areas for improvement
● **Results-based management**, particularly a stronger emphasis on results logic for the next strategic plan and country strategies that clearly sets out the rationale for prioritisation/choices made
● **Results-based rather than means-based budgeting** for clearer links from requirements to results; and more coherent/explicit reporting of expenditure against results
● **Clarity on the envisaged differentiation** of roles in different operating context in relation to UNICEF's comparative advantage
● **Evaluation coverage levels,** with emphasis on robust evaluative evidence on the efficiency and sustainability of UNICEF programming
● **Knowledge generation,** with more systematic approaches required
● **Use of country systems,** particularly more explicit corporate guidance
● **Environmental sustainability,** which requires additional focus and momentum

INTRODUCTION

1.1 The United Nations Children's Fund

Mission and mandate

The United Nations Children's Fund (UNICEF) was created in 1946 by the United Nations General Assembly to provide emergency assistance to children in countries that had been devastated by World War II. Its mandate is to advocate for the protection of children's rights, to help meet children's basic needs, and to expand opportunities for children to reach their full potential.

UNICEF is guided by the *Convention on the Rights of the Child* (CRC) and works to strengthen capacities of governmental partners to fulfil their obligations towards children as defined in the Convention. In addition to its Mission Statement, which was formally adopted by the UNICEF Executive Board in 1996, UNICEF is guided by commitments made in the Millennium Summit Declaration of the General Assembly and the Declaration and Plan of Action (*A World Fit for Children*) that was adopted during the General Assembly Special Session on Children in 2002.

Governance

UNICEF is governed by and accountable to the Executive Board, which provides inter-governmental support and oversight. The Board comprises 36 members representing the five regional groups of UN Member States. It meets three times a year to review UNICEF activities and approves its policies; country programmes; and budgets, evaluations and audits.

UNICEF is administered by an Executive Director appointed by the UN Secretary-General in consultation with the Executive Board.

Organisational structure

UNICEF headquarters in New York is responsible for overall management and administration. In addition to the New York headquarters, UNICEF has headquarter offices in Copenhagen (Supply Division), Florence (Innocenti Research Centre), Brussels, Tokyo, and Geneva. UNICEF divides its operations among seven regions, each of which has a Regional Office.

As a highly-decentralised entity, most of UNICEF's work takes place at the country level. The organisation is currently active in more than 190 countries worldwide. Country offices implement UNICEF's mission through five-year programmes of cooperation that are developed in collaboration with host governments. UNICEF's regional offices oversee this work and provide technical assistance to country offices as required.

UNICEF also has 34 National Committees. These are independent, local non-governmental organisations that serve as the public face of UNICEF in higher-income countries – raising funds, engaging in advocacy and promoting UNICEF's visibility worldwide.

Strategy and services
The current Strategic Plan (2014-2017) confirms UNICEF's overarching aim as the promotion and realisation of the rights of the child. It outlines a strong commitment to equity, and seven outcome areas for the organisation. These are health; HIV/AIDS; nutrition; water, sanitation and hygiene (WASH); education; child protection; and social inclusion.

The 2014-2017 Strategic Plan is accompanied by results matrices that further specify organisational targets, indicators, areas of cooperation, and key partnerships to be pursued for each focus area, as well as an Integrated Results and Resources Framework.

Finances
UNICEF is funded entirely by voluntary contributions from governments, corporations, civil society organisations, and more than six million individual donors around the world. In 2015, its annual income from such contributions was USD 4.92 billion. Public sector funding accounted for USD 3.46 billion of the total, – 6% less than in 2014. Private sector donors including National Committees, individuals, non-governmental organisations and foundations contributed USD 1.46 billion, an increase of 4% over 2014. UNICEF's total expenditure in 2015 was USD 5.1 billion, of which USD 4.8 billion was on direct programme expenditures.

UNICEF's resource profile has changed significantly over time. At the turn of the new millennium, Regular Resources (flexible funding) constituted approximately half of UNICEF's total revenue. In 2015, however, Regular Resources made up only 23% of UNICEF's total revenue, or US$ 1.17 billion. Other Resources, which are earmarked to varying degrees, remained steady in 2015 at USD 3.84 billion. Funding from the private sector contributes to both Regular and Other Resources, with contributions amounting US$ 530.2 million for Regular Resources in 2015, and US$ 926.6 million to Other Resources.

Reflecting global humanitarian needs, revenue received for humanitarian assistance amounted to USD 1.78 billion in 2015, an increase of 13 per cent over 2014.

Organisational change initiatives
Key organisational change initiatives relevant to this assessment include:

1. **A refocus on equity:** In 2010, UNICEF refreshed its vision of equity in response to global evidence on gaps in the realisation of child rights. It defines equity as "*all children have an opportunity to survive, develop and reach their full potential, without discrimination, bias or favouritism*". Equity features both strategically, within the current Strategic Plan and results framework, and operationally, within a range of analytical and programme guidance tools.

2. **Results-based management:** Following critiques, UNICEF made significant efforts in recent years to improve its results function. This include the appointment in 2014 of a Deputy Executive Director for Field Results and the establishment of the Field Results Group; streamlining results reporting for country offices through the phased introduction of a corporate "menu" from which Country Offices can select; and introducing a range of management tools to improve results reporting and oversight.

3. **Global Shared Services Centre:** Established in 2015 in Budapest, the Global Shared Services Centre aims to improve efficiency through better global financial administration, human resources management, and administrative and information technology.

1.2 The assessment process

Assessment framework

This MOPAN 3.0 assessment covers the period from 2014 to mid-2016. It addresses organisational systems, practices and behaviours, as well as results achieved during the relevant period of the 2014-2017 Strategic Plan. The assessment focuses on five performance areas. The first four performance areas, relating to organisational effectiveness, each have two Key Performance Indicators (KPIs). The fifth performance area (results), relating to development and humanitarian effectiveness, is comprised of four KPIs.

Each KPI is based on a set of micro-indicators (MIs) that when combined, enable assessment against the relevant KPI. The full set of KPIs and MIs is available in Annex 1.

Table 1: Performance Areas and Key Performance Indicators

Performance Area	KPI	
Strategic Management	**KPI 1:**	Organisational architecture and financial framework enable mandate implementation and achievement of expected results
	KPI 2:	Structures and mechanisms in place and applied to support the implementation of global frameworks for cross-cutting issues at all levels
Operational Management	**KPI 3:**	Operating model and human/financial resources support relevance and agility
	KPI 4:	Organisational systems are cost- and value-conscious and enable financial transparency/accountability
Relationship Management	**KPI 5:**	Operational planning and intervention design tools support relevance and agility (within partnerships).
	KPI 6:	Works in coherent partnerships directed at leveraging and/or ensuring relevance and catalytic use of resources.
Performance Management	**KPI 7:**	Strong and transparent results focus, explicitly geared to function
	KPI 8:	Evidence-based planning and programming applied
Results	**KPI 9:**	Achievement of development and humanitarian objectives and results – e.g. at the institutional/corporate-wide level and regional/country level, with results contributing to normative and cross-cutting goals.
	KPI 10:	Relevance of interventions to the needs and priorities of partner countries and beneficiaries.
	KPI 11:	Results delivered efficiently
	KPI 12:	Sustainability of results

Lines of evidence

Four lines of evidence have been used in the assessment: a document review, a survey, interviews and consultations. These evidence lines have been collected and analysed in a sequenced approach, with each layer of evidence generated through the sequential assessment process informed by, and building on, the previous one. See Annex 2 for a list of documents analysed as part of the UNICEF assessment and Annex 3 for a process map of the assessment. The full methodology for the MOPAN 3.0 assessment process is available at http://www.mopanonline.org/ourwork/ourapproachmopan30.

The following sequence was applied:

● The assessment began with the collection and analysis of 145 documents, including 14 of UNICEF's independent evaluations at corporate/strategy/regional level. An interim version of the document review was shared with UNICEF. It set out the data extracted against the indicator framework and recorded an assessment of confidence in the evidence for each of the MIs. UNICEF provided feedback and further documentation to enable finalisation of the document review, which was completed in September 2016.

● An online survey was conducted to gather both perception data and an understanding of practice from a diverse set of well-informed partners of UNICEF. The survey generated 117 responses drawn from 15 countries (Afghanistan, Brazil, Burkina Faso, Haiti, India, Iraq, Liberia, Moldova, Mozambique, Nepal, Nigeria, Solomon Islands, Somalia, Tajikistan, Vietnam), including from donor and national government representatives, UN agencies and NGOs. An analysis of both the quantitative and qualitative data has informed the assessment. Annex 4 presents results of the Partner Survey.

● Interviews and consultations were carried out at UNICEF headquarters in New York with over 30 UNICEF staff members, ensuring coverage of all the main parts of the organisation. The interviews were carried out in a semi-structured way, guided by the findings and evidence confidence levels of the interim document review. Telephone interviews were also conducted with six regional directors or regional deputy directors.

● Discussions were held with the Institutional Leads of the MOPAN 3.0 UNICEF assessment to gather insights on current priorities for the organisation from the perspective of MOPAN member countries.

Analysis took place against the MOPAN 3.0 scoring and rating system, which assessed data from all evidence lines combined. These scores and the evidence that underpins them form the basis for this report. Annex 1 presents the detailed scoring and rating system as applied to UNICEF.

The main limitations of the report in some areas are the limited evaluative evidence available to assess results, and changes underway in UNICEF's institutional systems which have occurred outside the period of this assessment. This assessment report itself therefore represents only a snapshot view of UNICEF at a particular moment in time.

1.3 Structure of the report

This report has three sections. Section 1 introduces UNICEF and the MOPAN 3.0 assessment process. Section 2 presents the main findings of the assessment in relation to each performance area. Section 3 presents the conclusions of the assessment.

2. ASSESSMENT OF PERFORMANCE

2.1 ORGANISATIONAL EFFECTIVENESS

PERFORMANCE AREA: STRATEGIC MANAGEMENT
Clear strategic direction geared to key functions, intended results and integration of relevant cross-cutting priorities

Strategic management: Overall, UNICEF's strategic and organisational architecture provides an enabling vehicle to help UNICEF implement its mandate. The strategic plan also supports the implementation of normative frameworks for cross-cutting issues of gender, equity, human rights and good governance, although not environmental sustainability and climate change. The plan is widely owned and assimilated across UNICEF, and provides a key reference point for staff. The financial framework also supports the realisation of UNICEF's mandate in principle, although the organisation needs maximum flexible resources to respond to a climate of heightened demand, particularly from six Level 3 crises in 2015 and 2016. The organisational architecture is structurally arranged to support UNICEF's work to realise child rights at the country and regional level, as it is highly decentralised but operating within a coherent central framework. However, the position of National Committees, which have recently evolved from being purely fundraising bodies to sometimes programmatic bodies in themselves, is still being clarified within the overall organisational structure.

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

KPI 1: Organisational architecture and financial framework enables mandate implementation and achievement of expected results

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

KPI 1: Organisational architecture and financial framework enable mandate implementation and achieve expected results

UNICEF's performance against this KPI is rated as **highly satisfactory.**

*A **widely owned and results-oriented strategic plan:*** The current UNICEF 2014-2017 Strategic Plan identifies the organisation's overarching aim as the promotion and realisation of the rights of the child. An independent evaluability assessment of the plan found it to be widely viewed as the most coherent and technically sound that UNICEF has developed to date. A key feature of the plan is its renewed focus on equity, meaning a commitment to ensuring that "*all children have an opportunity to survive, develop and reach their full potential, without discrimination, bias or favouritism*". The Strategic Plan effectively comprises an operationalisation of UNICEF's mandate as articulated in the Convention on the Rights of the Child and particularly its commitment to strengthen governmental partner capacities to fulfil their obligations towards children.

The plan is comprehensively owned across UNICEF, with staff from all parts of the organisation able to articulate its aims and explain their own role in its implementation. It is widely perceived by staff as a corporate expression of the organisation's fundamental mission; to realise the rights of the child.

The theory of change accompanying the strategic plan comprehensively describes UNICEF's comparative advantages in achieving the rights of the child (see Box 1).

Box 1: Identified comparative advantages
UNICEF's Strategic Plan 2014-2017 identifies its comparative advantages as follows: ● Its convening power   ● Its advocacy capacity   ● Its programmatic capacity across multiple sectors   ● A mandate that covers the development-humanitarian continuum   ● Its extensive field presence   ● Its capacity to engage concurrently at multiple levels – global, regional, country and local – on common issues, leading to synergies and partnerships.

The strategic plan states support for a wide range of normative frameworks. In addition to the Convention on the Rights of the Child they include the Convention on the Elimination of All Forms of Discrimination Against Women, the Millennium Development Goals, the United Nations General Assembly Political Declaration on HIV and AIDS, World Health Assembly resolutions and others.

The strategic plan and its integrated results and resources framework list seven outcome areas (see Box 2).

Box 2: UNICEF outcome areas 2014-2017	
1. Health 2. HIV/AIDS 3. Nutrition 4. Water, sanitation and hygiene (WASH)	5. Education 6. Child protection 7. Social inclusion

These outcome areas,– including in terms of baselines, targets and timeframes, are linked to wider normative frameworks and goals such as the guidance of the UN's Quadrennial Comprehensive Policy Review. Each outcome area has a set of associated outputs, with indicators and targets to monitor progress. The integrated results and resources framework connects resource amounts to the intended corporate results.

An external review of the strategic plan pointed to some technical shortcomings in its results logic, including how the seven outcome areas converge to achieve impact. It also noted concerns about how the plan can realistically guide dialogue and decisions at the country level. UNICEF has made course corrections to address these issues, including providing country strategy preparation guidance, so that field-level programming is more explicitly geared to the central strategic plan.

UNICEF also plays a role in the global accountability system for the realisation of child rights through contributions to the global evidence base, including situation monitoring, and through work on global normative guidelines. Its Monitoring Results for Equity System (MoRES), implemented in response to the renewed emphasis on equity, provides a key vehicle for identifying country-level bottlenecks to the realisation of child rights. UNICEF also co-leads the global nutrition and water, sanitation and hygiene clusters, and co-leads on education. Within the protection cluster, it also leads on child protection and co-leads, along with UNFPA, on gender-based violence.

*A **highly decentralised organisational structure:*** UNICEF's organisational architecture is highly decentralised, reflecting its focus on the realisation of child rights at country level. Its 157 field-based offices are supported by seven regional offices and headquarter offices in New York, Copenhagen, Budapest, Florence, Tokyo, Brussels, and Geneva. Roles are clearly defined. Headquarters and regional offices are tasked to support country offices by providing guidance and technical support on programmatic and cross-cutting issues; assessment, planning and review; effective management of supplies; and the provision of global technical leadership and support in humanitarian action. Geneva Headquarters leads on corporate social responsibility/child rights and business principles.

Previously unclear lines of authority between Regional and Headquarter offices, which had led to communication difficulties, have been improved through the establishment of the Field Results Group and the appointment of a Deputy Executive Director for Field Results, alongside other measures. The role of National Committees in UNICEF's organisational structure is evolving. Whilst these have traditionally been purely fundraising bodies, recently there have been instances where some have acted as programmatic entities in themselves, which raises the need to review emerging decision-making and accountability issues.

However, the role of National Committees, which in some cases have evolved from solely fundraising bodies to programmatic entities in themselves, is still being clarified in UNICEF's governance structure. This includes their role in decision making and accountability issues.

Recently, UNICEF has argued to maintain a country presence in High and Middle Income countries, on the basis that three quarters of poor children reside in these countries. The Executive Board has agreed this on a 'case by case' basis, though the funding approach for UNICEF's activities has not yet been clarified. However, UNICEF's anticipated roles and responsibilities in these diverse contexts – particularly the balance between policy influencing, advocacy and/or technical support, alongside core service delivery – are not explicitly addressed in the Strategic Plan. Additionally, how these roles and responsibilities should be identified in different political and governance environments, has not yet been defined.

A sound financial framework to enable mandate implementation: UNICEF's current financial framework is geared to the implementation of its Strategic Plan, and by extension the realisation of its mandate. The organisation receives core resources as unrestricted Regular Resources, and non-core resources as Other Resources, which are limited to specific programme themes (i.e. earmarked). A distinction is also made between 'strict' and 'soft' earmarked funding, with thematic Pooled Funds supporting particular thematic areas but providing UNICEF with a degree of flexibility in delivering on its mandate.

UNICEF has a strong preference for and high level of dependency on Regular Resources, to permit flexibility and responsiveness to operational needs. However, these have diminished as a proportion of total revenue over the past decade. In 2015, Regular Resources constituted only 23% of the overall resource profile – the lowest in UNICEF's history. This is despite increasing operational demands, including six Level 3 humanitarian crises in 2015 and 2016.

Other flexible sources include thematic revenue (USD 390 million in 2015) and cost recovery, charged up to 8% of other resources (USD 257 million in 2015). and which fund the management and special purpose (capital investments) activities of the institutional budget. Including Regular Resources therefore, of a total of $5 billion in contributions received in 2015, approximately 36% could be considered 'flexible'.

An enabling vehicle: Overall, UNICEF's strategic plan and financial framework provide an enabling vehicle for mandate implementation, with most results intended to be generated at the country level. UNICEF needs maximum flexible resources to respond to a climate of heightened demand, particularly given global humanitarian needs currently.

KPI 2: Structures and mechanisms in place and applied to support the implementation of global frameworks for cross-cutting issues

UNICEF's performance against this KPI is rated as **satisfactory.**

A strategic plan which integrates cross-cutting issues: UNICEF's strategic plan reflects a clear commitment to gender equality and the empowerment of women; good governance interpreted as peaceful and inclusive societies for sustainable development, reduced inequality, access to justice for all and effective, accountable and inclusive institutions at all levels; human rights; and equity. Environmental sustainability is not yet mainstreamed, although attention to it has gained pace strategically within UNICEF and it has been identified as an "emerging issue" for the forthcoming strategic period. Other emerging issues identified include migration, urbanisation and "unfinished business'" from the child rights dimensions of the Millennium Development Goals.

Variable integration of cross-cutting issues into guidance and tools: However, guidance, instruments and tools that provide operational force to the commitments in the strategic plan are variable across specific cross-cutting areas. These are as follows:

- *Gender:* The results framework of the strategic plan comprehensively integrates gender, as does the newly developed set of standardised indicators. The 2014 Gender Action Plan outlines a structured agenda for advancing gender equality, and provides guidance for mainstreaming gender across UNICEF's programming. Corporate reporting includes gender dimensions, and annual reports review Gender Action Plan implementation. In line with the UN's System Wide Action Plan on Gender, UNICEF has also set a financial benchmark of ensuring that by 2017, 15% of programme expenditure is spent on advancing gender equality. In 2014, this figure stood at 9.2%. As of 2015, according to management information, 84 out of 128 country offices had "fully met: or "mostly met" benchmarks for gender equality, and 75% of new country programme documents had met organisational standards on gender mainstreaming as set out in the Gender Action Plan. Acknowledged capacity and staffing gaps are currently being addressed.

- *Good governance:* Although 'good governance' does not feature explicitly in UNICEF's Strategic Plan, corporate results include governance issues, including *"increased capacity to ensure availability of and access to services and to strengthen systems"*, and *"increased capacity of governments and partners, as duty-*

bearers, to identify and respond to specific challenges related to the protection and promotion of the rights of children and gender equality". The standard indicators also reflect governance issues, and MoRES requires all new interventions to be assessed for governance and institutional effectiveness. However, calls have been made for a more systematic approach to decentralisation and local governance. In this regard UNICEF is developing a series of technical documents to guide governance programming at the country level.

● ***Human rights:*** Although UNICEF does not have an explicit policy statement on human rights, its mandate and the 2014-2017 Strategic Plan are geared to the implementation of major international rights instruments, including the Convention on the Rights of the Child, and the Convention on the Elimination of All Forms of Discrimination against Women. UNICEF's 'Human Rights Based Approach to Programming' (HRBAP) is the main operational tool. It aims to ensure that a comprehensive analysis of rights underscores all UNICEF programmes, and that interventions take steps to address identified gaps. MoRES is also rights-based, insofar as it entails a country-level analysis of institutional barriers and bottlenecks to realising child rights.

● ***Equity:*** The 2014-2017 Strategic Plan incorporates a renewed focus on equity, framed as a central means of achieving all of UNICEF's intended corporate results. MoRES is the main vehicle for mainstreaming equity, providing an analytical framework for programme development, implementation and monitoring. Despite some early implementation issues, a formative assessment of MORES found it to represent a potent blend of strategic and operational intent. Synergies between the human rights and equity agendas have however taken time to define and address, and considerable effort has been invested in reconciling them conceptually. The tension is now resolved, with human rights increasingly being interpreted as the broader framework to which the equity focus (and MoRES) directly respond.

● ***Environmental sustainability and climate change*** is an emerging agenda within UNICEF. The organisation has produced several recent documents to guide implementation in programmatic action and advocacy including in critical sectors such as water, sanitation and hygiene. An Executive Directive on addressing the impact of climate change was issued in March 2016, with UNICEF country programmes expected to have started integrating its priorities in a progressive manner by 2020. However, as yet no dedicated policy statement exists, and the Integrated Results and Resources Framework contains no indicators relating to environmental sustainability and climate change. Corporate reporting, beyond Quadrennial Comprehensive Policy Review (QCPR) reports, does not yet reflect the issue. However, all new interventions must be screened for environmental impact, and partner perceptions of UNICEF's mainstreaming of environmental issues at country level were largely positive (see Figure 1).

Mixed accountability mechanisms for reporting on cross-cutting issues: Corporate results reporting is systematic on human rights, gender and equity, with annual reports on the implementation of the Strategic Plan reporting on these issues. QCPR reports also comment on these issues, as well as on UNICEF's own environmental footprint. The 2015 QCPR report indicates clear improvements in the proportion of country offices meeting or approaching organisational benchmarks for human rights, gender equality and environmental footprint concerns.

UNICEF's own evaluations do not systematically address cross-cutting issues, with just over half of all evaluations in 2015 including high-quality gender analyses, according to the organisation's quality assurance system. Equity for children was also given insufficient attention in evaluations. However, UNICEF is developing guidance on incorporating gender dimensions within evaluations, to be disseminated to relevant offices in 2017.

Figure 1: **Partner Survey Analysis – Strategic Management**

An illustration of aggregated partner views from across the countries

Quantitive analysis

| It promotes gender equality in all areas of work. | It promotes environmental sustainability and addresses climate change in all relevant areas of its work. | It promotes the principles of good governance in all relevant areas of its work (e.g., reduced inequality, access to justice for all, impartial public administration, being accountable and inclusive at all levels). | It promotes the realisation of child and human rights in all relevant areas of its work. | It promotes equity in all areas of its work. |

28	8	20	42	22
34	28	37	41	37
22	17	20	8	18
3	6	3	1	2

| Total response: **87** | Total response: **59** | Total response: **80** | Total response: **92** | Total response: **79** |

■ Excellent ■ Very good ■ Fairly good ■ Fairly poor ■ Very poor ■ Extremely poor
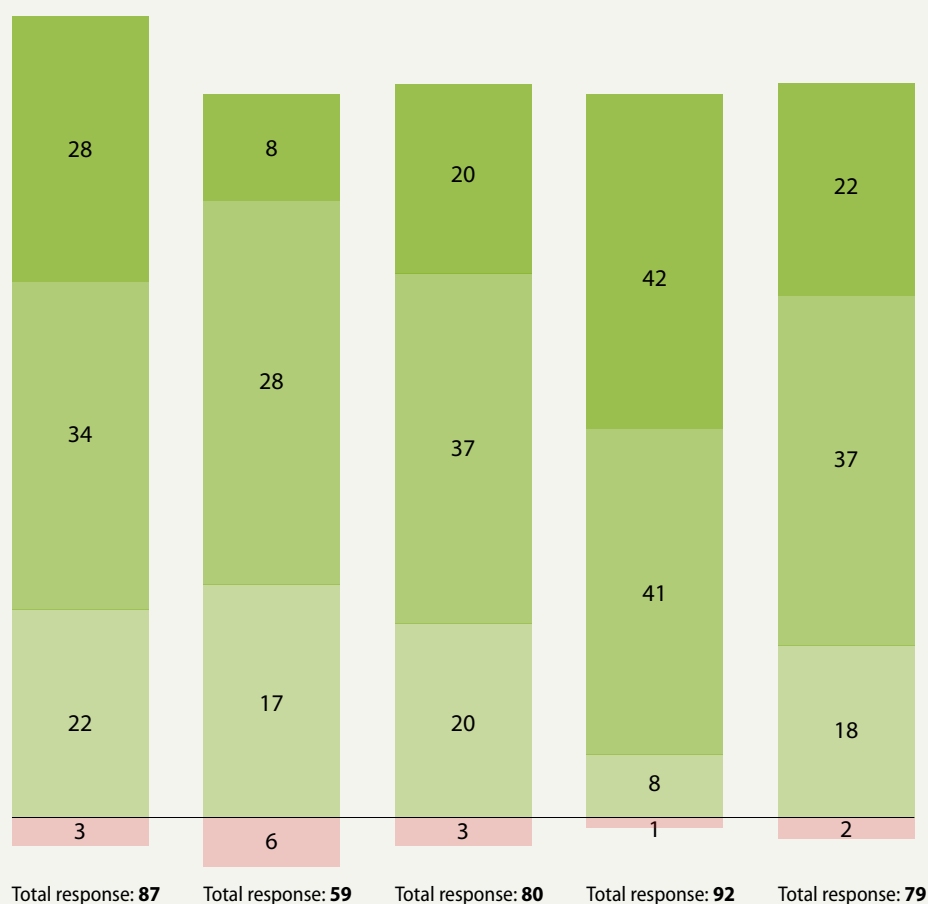
Qualitative analysis – illustrative quotes

"UNICEF takes a cross-cutting approach in all of its interventions to focus not only on children, but specific demographic profiles of groups that have been subject to social exclusion."

"UNICEF has been a great advocate for support to out of school children. More efforts could be made to support children living with disabilities to have education opportunities."

PERFORMANCE AREA: OPERATIONAL MANAGEMENT

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

Operational management: As a mature organisation, UNICEF's operating model and human/financial resources are geared to ensuring relevance and agility at the country level. Recent reforms focus on the results and policy architecture and on improving transactional efficiency, as well as on adjustments to human resourcing systems. Financial resource mobilisation aims to increase access to flexible resources, which are increasingly needed in the current global context. UNICEF has transparent (although undifferentiated insofar as they do not account for situations where operating costs may be higher, such as conflict-affected or geographically dispersed locations) criteria in place for country office resource allocation, as well as clear procedures for adjustment when country conditions change. Financial systems and internal control mechanisms are generally robust. Financial transparency has increased, although expenditure reporting is not yet fully coherent.

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

KPI 3: Operating model and human/financial resources support relevance and agility

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

---

KPI 3: Operating model and human/financial resources support relevance and agility

UNICEF's performance against this KPI is rated as **highly satisfactory.**

UNICEF's 2014-2017 Strategic Plan states a clear commitment to improving organisational efficiency and effectiveness. The organisation has placed a major focus in the current (2014-2017) strategic planning period on reforming the operating model to improve efficiency and effectiveness.

Restructuring for improved effectiveness and efficiency: UNICEF's organisational structure adopts a decentralised model, to align with the requirements of the 2014-2017 Strategic Plan as well as UNICEF's normative and operational mandate. At the corporate level, recent restructuring initiatives aim to improve operational effectiveness and efficiency. These are listed in Box 3.

Box 3: Restructuring for improved operational effectiveness and efficiency

UNICEF has undertaken the following initiatives to improve its operating model:

● Establishing the Field Results Group in 2013 to guide results-based management at the country level

● Bringing the Programme Division and the Office of Emergency Programmes under one pillar, to help respond to issues that span the humanitarian-development continuum

● Reconfiguring the Division of Data, Policy and Research and the Public Partnerships Division under one pillar, to help strengthen global strategy and partnership management

● Opening the Global Shared Services Centre in Budapest in 2015 to improve efficiency in transactions

UNICEF's supply function manages the procurement and delivery of essential supplies for programme activities. The Private Partnerships and Fundraising Division and the Public Partnerships Division focus on maximising private and public sector revenue respectively.

UNICEF has a range of operational tools to define staffing and resource requirements for results. These include Quadrennial Office Management Plans, which are developed at the headquarters level, and Country Programme Management Plans, which guide resource allocation and provide standards and performance indicators for managing country programmes. New management tools such as the electronic performance management system, VISION/Insight, help ensure that human and financial resources are channelled as required. However, audit reports have raised concerns about the increasing dependency on non-staff workforce in the headquarters (such as trying to meet staffing needs through consultancies) – a factor that also affects humanitarian response capacity and learning, given the difficulties of recruiting and retaining experienced humanitarian staff at the field level.

Human resource reform underway. Responding to external concerns about the staff performance system, UNICEF has emphasised human resource reform in the 2014-2017 strategic plan period. In 2016 it launched Achieve, a system to improve performance management, as well as new systems for staff selection and talent managment.

Box 4: Human resource reform
Key initiatives under the Achieve human resource system include:
● A senior staff rotation and reassignment exercise
● Recruitment through talent groups
● The "New and Emerging Talent" initiative
● Introduction of simplified staff classification forms and job description templates
Talent management investments have included:
● The introduction of a 360° feedback tool
● Executive coaching and career guidance conversations
● Introduction of a dedicated learning portal, AGORA, which allows for granular reporting, online learning and other learning activities

UNICEF's performance management system is linked to organisational performance. Efforts are underway to make individual staff more accountable for the results they generate in relation to the 2014-2017 Strategic Plan, addressing a weakness previously identified within UNICEF. The performance assessment element of Achieve aims to inform decision making on promotion, incentives, rewards and sanctions. The new system has been rolled out to all UNICEF staff at the beginning of 2016.

The skill sets UNICEF needs as it moves forward – particularly in an era when it intends to retain a presence in high and middle income countries – are yet not clearly defined. These are likely to include an intensified focus on policy influencing, capacity development, knowledge generation, advocacy, and political analysis capabilities. Moreover, a clear divide currently exists between "humanitarian" and "development" staff, with the required capabilities to work across the spectrum of humanitarian and development needs not explicitly defined within human resource planning. Retaining staff in humanitarian settings or protracted crises, rather than on successive short-term deployments, is another challenge now facing the organisation.

UNICEF regularly conducts staff surveys to assess employee satisfaction and gather perceptions on the working environment. The 2014 survey found generally high levels of satisfaction among staff, although it did reveal concerns. These include a limited sense of empowerment, the need to improve leadership and management, and a desire for expanded opportunities for continued professional development and training.

Renewed effort to increase Regular Resources: UNICEF's current resource mobilisation efforts are consistent with the organisation's mandate and current strategic priorities. A strategy has been provided to the Executive Board for fundraising in the currently challenging environment; this includes clear resource mobilisation targets (a cumulative total of USD 15.9 billion over the four-year period, linked to each of the 2014-2017 Strategic Plan outcome and cross-cutting areas. However, the rationale behind each indicated target is unclear. Strategies for securing increased regular resources include strengthening partnerships with government donors; facilitating the role of National Committees in fundraising; prioritising country offices' investment in key private sector markets; and broadening the donor base through investment in partnerships with programme countries.

A critical area for the organisation is increasing Regular Resources, with the need for flexible resourcing having increased dramatically in a context of increased volatility and crisis globally. In both 2014 and 2015, funds received were less than requirements for a full response in almost every emergency where UNICEF worked. The Resourcing Strategy however does not set out the intended different resource profiles for the wide range of operating contexts in which UNICEF is engaged, such as high, middle, and low-income countries and humanitarian emergencies/protracted crises.

Flexibility for reallocation on the ground: UNICEF has clear procedures and processes in place to enable reallocation and reprogramming of resources at country level, as set out in Box 5

Box 5: Mechanisms for resource reallocation
● Country representatives have autonomy to divert up to a maximum of USD 200 000 from regular resources (with ceilings depending on regular resource allotment)
● Above this amount, regional director approval is required
● In humanitarian and emergency situations, UNICEF's Rapid Response Mechanism allows for the reprogramming of regular resources

Reprogramming of earmarked Other Resources, however, requires approval from the relevant donor's headquarters. This flexibility is well regarded, with a large majority of survey respondents rating UNICEF positively on whether its staff can make critical strategic or programming decisions locally in the country (see Figure 2).

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

UNICEF's performance against this KPI is rated as **highly satisfactory.**

UNICEF's programme budget is funded through both Regular and Other Resources, and forecasts expenditure on programming costs. The institutional budget, which is funded primarily through regular resources and cost recovery, projects expenditure across expense categories of development effectiveness, management, UN development co-ordination, and special purposes.

Transparent (though undifferentiated) approach to resource allocation. UNICEF has prioritised financial transparency during the current strategic planning period. The organisation has a clear and explicit decision-making structure for the allocation of resources, reflected partly in the Integrated Results and Resources Framework for the period 2014-2017, and partly in the 'modified system for allocation' for the allocation of Regular Resources to country programmes. Perceptions of UNICEF's financial transparency are positive, with a large majority of survey respondents assessing UNICEF as excellent, very good or fairly good at communicating openly the criteria for allocating financial resources (see Figure 2).

The modified system for allocation is based on three criteria: under-five mortality rate, gross national income per capita and child population. While explicit, these criteria are also undifferentiated – i.e., they do not account for situations where operating costs may be higher, such as conflict-affected or geographically dispersed environments. As such, they may constrain operational flexibility in some contexts. Emergency interventions are funded through appeals, based on needs assessments.

However, other flexible mechanisms for resource allocation also exist (see Box 6):

Box 6: Flexible mechanisms for resource allocation

- Country offices can call upon the USD 75 million annual Emergency Programme Fund. This provides reimbursable loans to offices that require immediate financing of emergency programmes.

- The Executive Director has the discretion to allocate up to 7% of Regular Resources each year to support strategic and innovative programmes that respond to the urgent needs of the most vulnerable children.

Survey respondents assessed UNICEF as having generally sufficient access to flexible resources to enable it to meet needs and targets at the country level (see Figure 2).

Lack of coherent expenditure reporting and means-based budgeting. While transparent mechanisms for resource allocation exist, reporting on actual financial performance (revenue and expenditure) is not fully coherent. Expenditure information is available in three formats: one similar to the Integrated Results and Resources framework; one in the form of updated financial estimates; and finally annual audited financial statements. The annual financial statements provide a detailed breakdown of actual expenditure, and include reporting on employee benefits expenses. Expenditure by country, and at the project level within countries, is also available on UNICEF's financial transparency portal http://open.unicef.org. However, the 2015 external audit found a multiplicity of budgets covering different areas of expenditure in different years, and reported accordingly that role of the budget as a tool of financial control may have been reduced.

In 2014, UNICEF utilised USD 4.87 billion, or 89% of its final total budget. For Regular Resources, the final budget utilisation was USD 807 million, or 95%. In 2015, however, UNICEF incurred a net deficit of USD 75.5 million, mainly due to increased expenditure on programmatic activities. Explanations for this variance include the often multi-year nature of Other Resources (regular and emergency), so that budgets associated with grants are issued throughout the year, as and when contributions are received from donors. Additionally, the volatility in the external environment has caused variations in programme expenditures.

The VISION/Insight management system enables the tracking of costs from activities through to results. However, the Integrated Results and Resources Framework applies means-based rather than results-based approaches – meaning that UNICEF cannot determine the adequacy of its resources to achieve intended results. Actions are now underway to undertake a more results-oriented approach to budgeting in the next strategic plan period, including a potential "costed theory of change". Clearer guidance is now available on results-based budgeting within country programme documents for Other Resources ceiling levels. UNICEF has also developed a new results-based management training module, which is being rolled out.

Rigorous external and internal auditing, but a need for stronger internal control. The United Nations Board of Auditors is the external auditor of UNICEF, and conducts audits in accordance with the International Standards on Auditing (ISI). The external audit of the year ending 2015 recognised the steps initiated by UNICEF to improve its internal functions, but also identified several areas requiring greater internal control. These included aspects of budget and cash management, reserves policies of national committees, programme management, inventory, procurement and contract management. Audits have also raised concerns about the management of Service Contracts, of implementing partners and the functioning of the Contracts Review Committees. External audits noted reports of 20 cases of fraud or presumptive fraud in the period of review for the 2013 external audit, 32 for the review period of the 2014 audit and 16 for the review period of the 2015 audit.

UNICEF's external auditor has noted that the very large volumes of money being channelled through the Harmonised Approach to Cash Transfers (HACT) approach raises very significant financial risks. The external audit for 2015, for example, found that 35 of all UNICEF's country offices did not carry out a macro assessment, and 312 of the 2 042 micro assessments planned in 2015 were not completed as required by the harmonised approach. However, efforts are underway to address the challenge: under HACT, 81% of scheduled audits of partners took place in 2015, up from 75% in 2014.

The Board of Auditors has raised concerns regarding the implementation of outstanding recommendations. The 2015 report, for example, has noted that of the 24 outstanding recommendations for the years 2012 and 2013, 42 percent had been fully implemented and 46 percent were under implementation, and that the percentage of recommendations fully implemented had declined from 73 percent during the previous year to 42 percent during 2014. Evidence from interviews indicated, however, that many audit recommendations take extended periods of time to address, and that audit recommendations are often framed in such a way as to make them challenging to fully close – i.e. they are often grouped together, with one recommendation containing several criteria.

An Independent External Quality Assessment found that UNICEF's internal audit function met the International Standards for the Professional Practice of Internal Auditing, as well as the Code of Conduct. A clear internal control framework and mechanism are in place, alongside robust guidelines for management and staff. UNICEF's Audit Advisory Committee also plays a significant oversight role and produces its own annual reports.

Both internal and external audits, as well as Audit Advisory Committee reports, are reported to the Executive Board, and the associated documentation is publicly available. Action taken within agreed timelines to address audit recommendations is at a comparatively high level, at more than 90% for the overall implementation rate of audit recommendations since 2012, as of 31 December 2015.

Comprehensive anti-fraud systems. UNICEF's policy prohibiting and combatting fraud and corruption articulates a zero-tolerance approach to fraud. A whistle-blower policy is in place. UNICEF has made participation in training related to fraud awareness mandatory for all senior staff members, and has introduced a training programme for field-based ethics dialogue facilitators.

Figure 2: **Partner Survey Analysis – Operational Management**

An illustration of aggregated partner views from across the countries

Quantitive analysis

Its staff can make the critical strategic or programming decisions locally in the country.	UNICEF staff in the country have access to flexible resourcing to support strategic or innovative programmes, or programmes that respond to the urgent needs of the most vulnerable children.	It communiactes openly the criteria for allocating financial resources (transparency).	It provides its financial resources (disbursements) to partners in a timely way (timeliness).	It co-operates with development or humanitarian partners to make sure that financial co-operation in the country is coherent and not fragmented.	It has enough flexible financial resources to enable it to meet the needs it targets in the country.
12	9	17	12	17	8
50	30	35	33	40	23
26	29	40	35	23	33
5	12	10	8	5	16
1	2	1 1	7	2	5
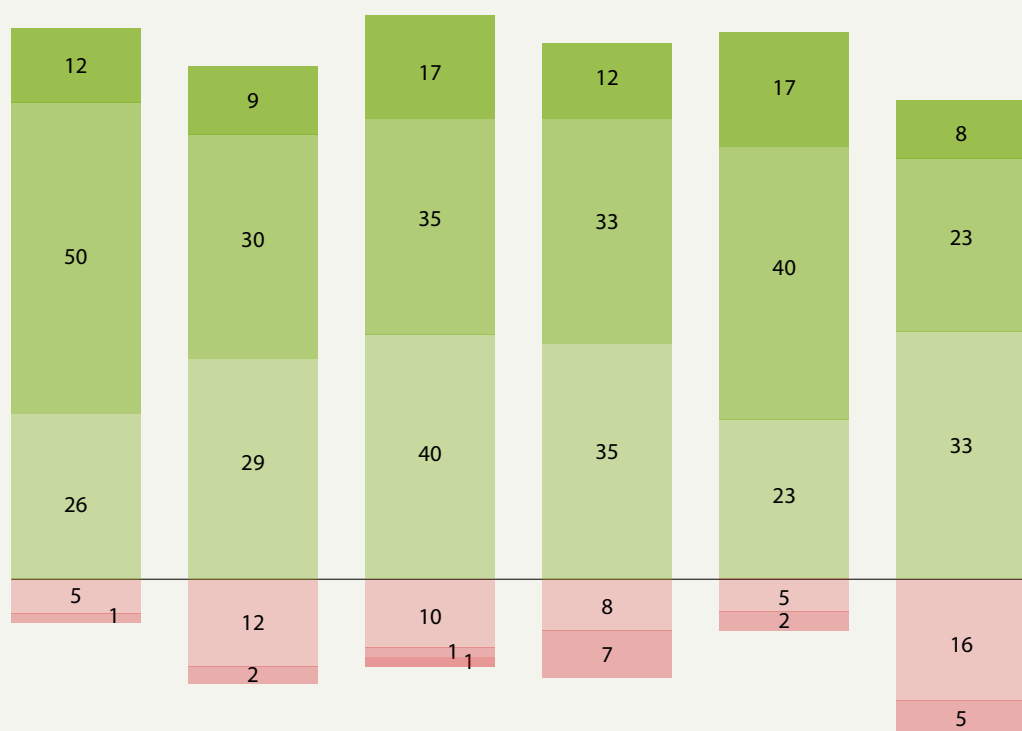
Total response: **94**   Total response: **82**   Total response: **104**   Total response: **95**   Total response: **87**   Total response: **85**

■ Excellent   ■ Very good   ■ Fairly good   ■ Fairly poor   ■ Very poor   ■ Extremely poor

Qualitative analysis – illustrative quotes

"UNICEF, in our experience, has rigorous financial controls and bases its programmatic spending against specific performance indicators."

"UNICEF has a penchant for delaying use of funds till when they are about to expire. It then begins to put pressure on government…to come up with urgent proposals."

PERFORMANCE AREA: RELATIONSHIP MANAGEMENT

Engages in inclusive partnerships to support relevance, leverage effective solutions and maximise results in line with the Busan Partnership commitments.

Relationship management: Partnerships are central to UNICEF's mandate and operating model, with strategies and approaches reflecting a mature approach. Planning and programming procedures contain clear mechanisms to support relevance through context analysis, alignment with national priorities and the ability to adjust and change during implementation. However, the links from context to intervention planning, including the rationale for the choices made/priorities selected, are not always clear, raising the risk of being 'spread too thin'. UNICEF tracks its performance on speed of delivery, though some implementing partners have complained of delays in receiving resources. UNICEF's knowledge and research products are geared to informing wider partnerships at all levels, and it has prioritised the availability of information to partners. However, no clear statement or comprehensive position is in place on the use of country financial systems, and strategies for sustainability are not yet comprehensively integrated across programme designs. Risk identification and mitigation is also an area where UNICEF's work is still evolving.

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

KPI 5: Operational planning and intervention design tools support relevance and agility

KPI 6: Works in coherent partnerships directed at leveraging and/or ensuring relevance and catalytic use of resources

KPI 5: Operational planning and intervention design tools support relevance and agility

UNICEF's performance against this KPI is rated as **satisfactory**

Context analysis and capacity development prioritised. UNICEF prioritises context analysis as part of ensuring that its programmes are relevant to needs. It achieves this through the mandatory use of analytical and programming instruments (see Box 7):

Box 7: Tools and instruments to ensure relevance

Tools to analyse context include:

- Common Country Assessments constitute the first formal step which Country Offices are required to undergo in the preparation of a new Country Programme

- Situation Analyses of Women and Children (SITANs) must be conducted at least once during the course of a Country Programme

- The MORES system involves an analysis of the barriers and bottlenecks to realising the rights of children.

Survey respondents assessed UNICEF largely positively in terms of its tailoring of interventions to the local context (see Figure 3). In practice, however, country programme documents do not always clearly explain the links from context to operational planning or articulate how choices have been made or issues prioritised – particularly in environments where needs are acute across many dimensions. This raises a risk of the organisation being 'spread too thin'.

UNICEF's programmatic and operational guidance reflect strong systems for ensuring that interventions align with national priorities, where conditions permit (see Box 8)

Box 8: Mechanisms to ensure alignment

UNICEF implements the following mechanisms to ensure its programmes align, where appropriate, with national priorities:

● **Design:** The Programme Policy and Procedure Manual, as well as Programme Strategy Guidance Notes, indicate alignment with national goals and objectives as a priority. MoRES also requires analysis of national plans, objectives and goals.

● **Approval:** Alignment with national priorities is a requirement under programme approval procedures, and features within quality assessments for country programme documents.

A review of country programme documents found comprehensive alignment with and reference to national strategies, plans and targets, albeit at times generalised and broad. A large majority of survey respondents also assessed UNICEF positively in this regard (see Figure 3).

Capacity development of national partners to address the rights of women and children is a key implementation strategy in the 2014-2017 Strategic Plan. Programmatic guidance and MoRES operationalise this strategy, which country offices use comprehensively, albeit at times through a narrow approach of 'training'. A large majority of survey respondents rated UNICEF positively on whether its interventions are based on realistic assessments of national and regional capacities to realise child rights (see Figure 3). However, the broader dimensions of capacity development within MoRES — i.e., resources, strategy, staffing, systems and processes, and performance – are not yet consistently integrated across country programme documents. Few country programme documents refer to capacity development approaches as part of a harmonised approach at the country level, with the emphasis more on UNICEF's sole actions. Country offices are, however, asked to report on capacity developments in their annual reports, and it is expected that a recently introduced United Nations Development Group framework on capacity development should improve reporting.

Variable attention to cross-cutting issues: UNICEF's planning and programming tools emphasise the integration of cross-cutting issues at the intervention level, although gender, good governance, human rights and equity are more systematically treated than environmental sustainability. Checklists for country programme documents include assessment for gender, equity, good governance and human rights (through MoRES) but not environmental sustainability (except for mandatory environmental impact assessments). Equity and human rights issues are systematically integrated into the country programme documents reviewed. Gender is systematically integrated throughout but often with a specific lens, e.g. gender-based violence. Good governance is partly integrated, but often narrowly interpreted as training. Environmental sustainability is not integrated, or only lightly addressed.

Survey respondents (see Figure 3) rated UNICEF positively on the addressing of cross-cutting issues at field level, with more than three-fourths rating UNICEF as excellent, very good or fairly good at promoting gender, human rights, equity and good governance. Despite the dearth of institutional evidence, more than two-thirds of the respondents rated UNICEF positively in relation to its integration of environmental sustainability and climate change.

Weak approaches to sustainability. Sustainability is a feature of MoRES guidance. However, it has not yet consistently been incorporated into country strategy or programmatic design guidance, with some country programme documents narrowly interpreting it as capacity development, and at times reducing even this limited interpretation to training.

Reforms to improve implementation speed and to manage risk. UNICEF sets some limited internal standards to track its speed of implementation within the 2014-2017 Strategic Plan, but two out of three relevant indicators focus on the Supply Division. The third however is the percentage of projects delivered within time, scope and budget. UNICEF's corporate reporting indicates that in 2015, this figure stood at 75% - meaning that it met, but did not exceed, its corporate target. An external efficiency review found evidence of burdensome and time-consuming transaction procedures; in response, UNICEF initiated a business simplification review, which in turn led to a series of management actions designed to short cut non-essential administrative requirements.

UNICEF's work on risk is still evolving. Its risk management policy dates from 2009, and currently, the Enterprise Risk Management System is the main vehicle for identifying and categorising operational risk. However, although regional offices play a role in oversight, the system relies on self-assessment at the country level rather than external review. A New York-based risk manager analyses data and trends, but capacity is not sufficient to enable full analysis of all operational risks identified within field offices. The Office of the Internal Auditor has also developed a Risk Assessment Methodology which is used to develop annual workplans.

Reputational risk is managed mostly through management systems, with headquarters and regional offices playing a particularly strong role. A culture of "brand protection" is also evident.

KPI 6: Works in coherent partnerships directed at leveraging and/or ensuring relevance and catalytic use of resources

UNICEF's performance against this KPI is rated as **highly satisfactory.**

Partnership prioritised but with implementation weaknesses. Partnerships occupy a central role in UNICEF's operating model, from the strategic to the implementation level. At the global level, UNICEF is the United Nations' largest recipient of resources for joint programmes, including the Central Emergency Response Fund (CERF), of which it is the second largest recipient. Operationally, 35% of expenditures are incurred through implementing partners.

Consequently, approaches to partnership are mature and well developed. Institutional guidance requires partnerships at all levels to be based on analysis of UNICEF's comparative advantage, and a clear analysis of UNICEF's and its partners' respective contributions to intended results. Guidelines outline the preparatory steps to engaging in partnerships to ensure that UNICEF's participation is justified and adds value to existing efforts.

Implementation is mixed however. An independent assessment of the 2014-2017 Strategic Plan found assumptions underlying UNICEF's engagement in partnerships, with these only lightly treated within the strategic plan. Analysis of country programme documents finds a lack of explicit justification for roles adopted within partnerships. Currently, UNICEF is exploring different approaches to partnership with emphasis on less 'transactional' and more strategic approaches. It is also placing a stronger emphasis on monitoring the performance of implementing partners, particularly through Harmonised Approach to Cash Transfers (HACT) guidance.

Strong approaches to coherence. UNICEF's current strategic plan reflects the QCPR commitment to fostering coherence and synergies across funds, programmes and specialised agencies in the UN system to better support countries. This commitment is operationalised across a wide range of programmatic and business practice guidance, including the Programme Policy and Procedures manual, MoRES guidance and the 2016 Programme Strategy Guidance Notes. UNICEF has also taken a range of steps to converge strategic planning with other UN agencies and funds (see Box 9).

Box 9: Quadrennial comprehensive policy review (QCPR) in practice

UNICEF efforts to ensure convergence include:

- A set of common indicators for QCPR monitoring, as outlined in the Annex of the strategic plan. These are based on their relevance, the feasibility and cost of collecting data, and balance across different issues addressed

- The use of performance indicators of the Joint United Nations Programme on HIV/AIDS (UNAIDS) to help monitor progress in addressing HIV and AIDS, and to maximise the coherence, co-ordination and impact of the broader UN response

- The use of performance indicators aligned with the approach agreed through the ongoing work of the Inter-Agency Standing Committee (IASC) on a common Humanitarian Response Monitoring Framework, as part of the Humanitarian Programme Cycle.

- Harmonising application of the principle of value for money, based on the concepts of economy, efficiency and effectiveness

---

A large majority of survey respondents assessed UNICEF positively in terms of its prioritisation of working in synergy and partnerships as part of its business practice (see Figure 3).

However, country programme documents reflect inconsistent clarity on intended synergies and partnerships, with UNICEF's intended role within the country partnership, based on its comparative advantage, not always clearly explained. They also do not always clearly explain how duplication or fragmentation will be avoided. Some country programme documents do not describe how UNICEF's intervention will lead to wider changes or reforms, or how resources will be used catalytically to stimulate wider leverage.

Improvements in information transparency: UNICEF has prioritised transparency of information in the current strategic period. Examples of its effort are presented in Box 10 below:

Box 10: Information transparency
UNICEF's efforts to improve information transparency include:
● A specific result on transparency included in the 2014-2017 Integrated Results and Resourcing Framework
● UNICEF became a signatory to the International Aid Transparency Initiative (IATI) in 2012 and is ranked as the third most transparent out of 46 major organisations in 2016
● A specific web portal (http://open.unicef.org), launched in 2015, has improved access to its programme and financial data

Survey data supports these findings, with a large majority of respondents rating UNICEF as excellent, very good or fairly good in terms of sharing information with partners on an ongoing basis (see Figure 3). Management indicates that the challenge now is to move the discourse beyond compliance to one where transparency underpins UNICEF's daily business practice.

Strong adaptive capacity. UNICEF has clear mechanisms in place to allow adaptation to changing conditions on the ground, particularly in unstable circumstances. These are listed in Box 11.

Box 11: Agility under changing conditions
UNICEF's organisational mechanisms to support agility under changing conditions include:
● Adaptive programming emphasised in key country strategy and programmatic guidance
● Delegation of authority to country managers to divert regular resources (up to USD 200,000 where the annual allocation of regular resources is USD 2 million or more, and up to USD 150,000 where the annual allocation of regular resources is less than USD 2 million)
● Programme simplification reforms that remove the requirement for a mid-termreview to support adaptive programming (although mid-year and annual review processes are still required)
● An efficiency review, to help address institutional bottlenecks that constrain agility at field level
● Special arrangements for unstable or crisis situations, with less detailed or specific programme plans acceptable and scope for the expansion of activities if required

These reforms appear to be bearing fruit: in 2016, a large majority of survey respondents rated UNICEF positively in terms of its adaptation with appropriate speed to contextual changes (see Figure 3). Some implementing partners, however, noted delays in receiving grant funds.

Mutual/joint progress assessment. UNICEF advocates participation in joint progress reviews, with their importance stressed in the Programme Policy and Procedure Manual, Programme Strategy Guidance Notes and Evaluation Policy. Country programme documents and evaluations confirm that UNICEF participates actively in such processes, as well as within joint assessments and Operational Peer Reviews in humanitarian action. A wide range of publications and reports indicate UNICEF's participation in wider dialogue around the realisation of child rights, for example within UN Development Assistance Framework working groups and the cluster system, as well as in joint progress reviews of the implementation of normative and country-level commitments. Survey responses also assessed UNICEF very positively in terms of its conduct of mutual assessments of progress in the country (See Figure 3).

However, a meta-analysis of evaluations in 2014 found that while UNICEF encourages country-led evaluations, where it acts as a partner rather than a leader in the evaluation process, relatively few of these are being carried out. The Executive Board has also questioned the declining trend of stakeholder engagement in evaluation.

No clear strategic position or guidance on use of country systems. There is no single strategic or operational statement on the use of country financial systems where conditions permit. Instead, guidance is limited to some specific operational areas. These include the Harmonised Approach to Cash Transfers (HACT) approach, which provides an explicit statement on the use of government systems for transferring cash to implementing partners, and work on procurement though the Supply Division, which emphasises the use of government procurement mechanisms where feasible. MoRES, Programme Strategy Guidance Notes and the Programme Policy and Procedure Manual also advocate the use of national results and local data gathering systems, although not financial systems.

None of the programme planning documentation reviewed for this assessment contains a clear diagnostic of country systems. However, survey data presented in Figure 3 show more than two-thirds of respondents assessed UNICEF positively on its channelling of financial resources through country systems – indicating that, even in the absence of corporate guidance, national systems may well be used as the default option in operational practice where conditions permit.

Knowledge generated and systematised. UNICEF places a strong emphasis on informing the wider partnership through knowledge and research, perceiving this to be part of both its normative and operational role. After "capacity development", "evidence generation, policy dialogue and advocacy" was the most widely used implementation strategy by country offices in 2015. A wide range of evidence and knowledge products are generated at the country, regional and global levels. These are used to serve both the wider partnership and to inform UNICEF's own actions (see Box 12).

Box 12: Example knowledge products generated by UNICEF
These include:
● The State of the World's Children annual reports
● Progress for Children reports
● Multiple indicator cluster surveys
● Global sector-specific publications, e.g. in nutrition, education and water ,sanitation and hygiene
● Fairness for Children : a league table of inequality in child well-being in rich countries

UNICEF has undertaken several actions in recent years to improve its corporate knowledge function. These are listed in Box 13.

Box 13: Improving the corporate knowledge function
Specific actions to improve and systematise corporate knowledge generation include:
● Reformulation of the research agenda of the Office of Research-Innocenti in Florence
● Issuance of a research policy in 2016, combined with a range of related procedures, guidance and training activities on quality assurance, research ethics, methods and sharing platforms
● Instigation of an enhanced annual meeting of UNICEF's Data, Research, Evaluation, Analytics and Monitoring (DREAM) specialists to share lessons and knowledge
● Creation of a Knowledge Exchange Unit in 2015 to develop an organisational approach to knowledge exchange, and specifically to harness and make available tacit knowledge and expertise

A large majority of survey respondents rated UNICEF highly on its provision of high quality contributions to policy dialogue in the country (see Figure 3).

UNICEF is also undertaking significant horizon-scanning for the future in preparation of the next Strategic Plan, linked to the "unfinished business" of the Millennium Development Goals. Work on innovation also explores technologies and approaches that may provide cutting-edge mechanisms for development and humanitarian assistance in the near or distant future — although many are not yet practically applicable.

Accountability to beneficiaries prioritised. Consultation with and accountability to beneficiaries is integrated across strategic and programmatic guidance, from the 2014-2017 Strategic Plan through to the Programme Policy and Procedure Manual, Country Strategy Guidance Notes and MoRES guidance. For humanitarian operations, UNICEF applies the Inter-Agency Standing Committee (IASC) Task Force on Accountability to Affected Populations Operational Framework as its main set of standards. It is part of the IASC Task Team on Accountability to Affected Populations and Prevention of Sexual Exploitation and Abuse. A range of guidance, tools and checklists is available and training has been conducted, although checklists are not a mandatory component of the programme approval process.

Management information reports improved consultation with affected populations during one or more phases of humanitarian programming processes in programme countries, from two-thirds of countries in 2014 to three-quarters of countries in 2015). New or adapted initiatives implemented in 2016 include the "U Report" technology, which is currently being rolled out in 12 humanitarian assistance settings to enable the participation of affected communities in all phases of humanitarian action.

Figure 3: **Partner Survey Analysis – Relationship Management**

An illustration of aggregated partner views from across the countries

Quantitive analysis

Its interventions are designed and implemented to fit with national programmes and intended results.

Its interventions are tailored to the specific situations and needs of the local context.

It adapts or amends interventions swiftly as the context in the country changes.

It prioritises working in synergy/ partnerships as part of its business practice.

It shares key information (analysis budgeting, management, results) with partners on an ongoing basis (transparency).

Its bureaucratic procedures (including systems for engaging staff, procuring project inputs, disbursing payment, logistical arrangements, etc.) do not cause delays in implementation for national or other partners.

29	26	18	24	22	13
56	54	35	49	36	22
24	29	33	34	36	39
3	5 / 1	7 / 1	4	8 / 4 / 1	4 / 8 / 1

Total response: **112**   Total response: **115**   Total response: **94**   Total response: **111**   Total response: **107**   Total response: **94**

■ Excellent   ■ Very good   ■ Fairly good   ■ Fairly poor   ■ Very poor   ■ Extremely poor

Qualitative analysis – illustrative quotes

"UNICEF country programmes are highly evidence based and data driven, far more professional compared with most bilateral agencies."

"Although UNICEF has a comparative advantage in child health interventions and the capacity to engage in different programmes to achieve these, they can stretch themselves too thinly."

PERFORMANCE AREA: PERFORMANCE MANAGEMENT

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

Performance management: UNICEF's results architecture is still developing, with its highly decentralised operating model presenting a challenge to coherence. However, clear steps have been implemented to improve the architecture and facilitate more coherent and systematic organisational reporting. Despite improvements in consistency, however, performance data is not yet always systematically used in planning and decision making or to inform programmatic adjustments. UNICEF's highly decentralised evaluation function has also encountered challenges in sustaining coverage levels. The quality of evaluations is improving overall, supported by robust quality assurance systems, but the extraction and use of lessons from evaluations is not yet systematic or comprehensive. The rationale on which evaluations are presented to the Executive Board is also unclear, raising the risk of selectivity.

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

KPI 7: Strong and transparent results focus, explicitly geared to function

KPI 8: Evidence-based planning and programming applied

KPI 7: Strong and transparent results focus explicitly geared to function

UNICEF's performance against this KPI is rated as **satisfactory.**

UNICEF has identified a strengthened approach to results-based management as an organisational priority in its current strategic planning period. Building a structured results architecture in a highly decentralised organisation has proven challenging, but UNICEF has dedicated considerable resources and effort to the issue. Progress is now being made, but with some distance still to go.

An evolving results architecture. UNICEF's 2014-2017 Strategic Plan commits the organisation to a strong results focus in the period. The plan itself provides the overarching results architecture for the organisation. The organisation-wide theory of change also identifies the presumed causal pathways through which UNICEF interventions will contribute to wider outcomes based on its comparative advantages.

However, an independent assessment identified two main concerns. First, the Strategic Plan contains gaps in its results logic, particularly from outputs to outcomes up to impact, and the quality of indicators and targets is variable. Secondly, the Plan's ability to guide programming and the development of results frameworks at the country level is unclear.

To respond to the second concern particularly, UNICEF has implemented several reforms (see Box 14).

Box 14: Reforming results-based management
Actions taken to improve UNICEF's results-based management capability include:

● Appointment of the Deputy Executive Director for Field Results in 2014 and establishing the Field Results Group at headquarters in the same year

● Revision of the corporate results framework, strengthening indicator baselines and targets

● Developing UNICEF's performance management system, VISION/Insight, which includes a results assessment module

● Reducing over 16,000 diverse indicators to a set of standard indicators (though still numbering around 400) in 2016

● Integrating a clearer results logic for country programme documents in programme strategy notes, which are now mandatory. Programme strategies require the inclusion of programme-specific theories of change, outcome and output results structures, clear baselines, mechanisms for monitoring progress, specifications of resource requirements, and risk identification and mitigation matrices

● Quality assurance of intended results and baselines by regional offices.

Reporting from the Executive Board in 2016 suggests that these investments are beginning to bear fruit, with 77% of new country programme documents reported to meet organisational standards of results-based management. All member states gave positive feedback on the quality of UNICEF's corporate reporting on results and mandates. A large majority of survey respondents rated UNICEF highly on its prioritisation of a results-based approach in its country work (see Figure 4). The coherence of the results architecture is therefore beginning to improve.

Performance monitoring a work in progress: UNICEF undertakes two kinds of monitoring: situational, which reports on the wider situation regarding child rights in each country or at global level; and performance monitoring, which concerns UNICEF's own performance. These two different streams are currently performing at different levels.

Situational monitoring is mature and of high quality, with UNICEF at the forefront of generating high-quality data on the situation of children and women for the past 30 years. The multiple indicator cluster surveys (MICSs) are perhaps the most prominent example of this. Performance monitoring however remains a work in progress, as independent evaluations have noted. As well as the efforts to produce more coherent and limited corporate indicators, and the management and oversight tools described above, UNICEF has developed a Data Management strategy, which is now being rolled out.

Despite the strategic commitment of the 2014-2017 Strategic Plan and requirements for programming decisions to be based on relevant, valid and current data, UNICEF does not consistently apply performance data in planning and decision making, or to inform programmatic adjustments. The feedback loop included in MoRES, for example, was intended to permit frequent programmatic adjustments based on performance data. However, there is little evidence yet that this has enabled adaptive programming.

KPI 8: Evidence-based planning and programming applied

UNICEF's performance against this KPI is rated as **satisfactory.**

A decentralised evaluation function that is not structurally independent. UNICEF's evaluation function, while maintaining a presence at its headquarters, is mostly decentralised, with the regional and country offices responsible for commissioning most of the organisation's evaluative products. UNICEF's evaluation policy, revised in 2013, enshrines the principles of administrative and behavioural independence, requiring staff of the Evaluation Office to conduct their work free of undue influence or restrictions. The evaluation programme is funded by core funds through a distinct budget line, and the Evaluation Office is free to determine its own work programme. The policy stipulates that to meet minimum evaluation coverage, UNICEF will allocate a minimum of 1% of its overall programme expenditure to evaluation – though as of 2015, it allocated only 0.5%.

A 2014 review by the UN Joint Inspection Unit (JIU) found that the evaluation function was administratively but not structurally independent, and had only limited independence in reporting. This led the JIU to call broadly for a re-examination of policies for structural independence of the evaluation function. As of November 2016, this review had not yet taken place, although a peer review of UNICEF's function is planned for 2017.

Planned coverage behind schedule: The 2013 Evaluation Policy sets out clear expectations in terms of coverage. This requires evaluations to be conducted at critical moments, including during the programming cycle and/or following long periods of unevaluated programme implementation, and/or at other points indicated by clear financial thresholds. Country offices are required to prepare annual, costed and integrated monitoring and evaluation plans that respond to the coverage guidelines of the evaluation policy. The evaluation office at headquarters is also required to prepare a costed global evaluation plan.

However, in 2015, the implementation of planned central evaluations fell behind schedule. The evaluation office attributes this to the large number of unexpected humanitarian crises emerging in recent years. In-country capacity to manage evaluations is also considered uneven.

The rationale on which evaluations are presented to the Executive Board is unclear, with no apparent systematic process available that determines the selection or sampling of evaluations for presentation to members. A risk of selectivity arises, therefore, which also has the potential to constrain UNICEF and its partners' learning. However, all evaluations are published and disseminated.

Systems for quality assurance in place: UNICEF's evaluation function has a strong quality assurance framework in place for its evaluations. In addition to the quality guidelines set out by the Evaluation Policy, the Global Evaluation Reports Oversight System (GEROS), managed by an externally contracted consultancy firm, provides managers with an independent assessment of the quality and usefulness of all evaluation reports. The latest GEROS annual report, for 2014, finds that the standard of evaluations conducted by UNICEF is generally high, with 74% of evaluations rated as highly satisfactory or better.

However, weaknesses include limited integration of gender equality dimensions, few analyses of equity for children, and insufficient identification of lessons learned. UNICEF does not have a central policy on data security, making it difficult to put in place a centralised repository to hold statistical and other data.

Management responses and recommendations inconsistently implemented: According to the evaluation policy, all evaluations require a formal management response, including a time-bound action plan for the implementation of agreed recommendations. In practice, however, in 2015 only 50% of new evaluations had such a management response, well below the corporate target of 92%. The Global Management Response Tracking System serves to track the uptake of evaluation responses; results here are variable, with 36% of actions completed in 2013 and 45% of actions underway. The implementation of evaluation recommendations is hindered at times by shortcomings in their quality: the external quality assurance oversight finds only 35% of reports in 2014 provided "good quality" recommendations. A full third of reports did not include any lessons learned at all.

No systematised mechanism for lesson learning. Programming guidance requires evaluative evidence to be used in designing new interventions. In practice, however, no systematic mechanisms are in place to ensure the use of lessons learned, including from evaluations, and country programme documents reflect highly variable attention to these. Some effort is underway to bolster UNICEF's approach to lesson learning from evaluations, with a new staff member recently recruited to work specifically on organisation-wide lesson learning. However, beyond the results reporting systems described under KPI 7, UNICEF currently has no systematic approach to tracking or ensuring that lessons learned are integrated into country programmes.

Figure 4: **Partner Survey Analysis – Performance Management**

An illustration of aggregated partner views from across the countries

Quantitive analysis

| It prioritises a results-based approach – for example whn engaging in policy dialogue, or planning and implementing. | It insists on the use of robust performance data when designing or implementing interventions. | It insists on basing its guiding policy and strategy decisions in relation to its work in the country on the use of robust performance data. | It has a clear statement on which of the interventions it has funded in the country must be evaluated (e.g. a financial threshold). | It consistently identifies which interventions are under-performing. | It learns lessons from previous experience, rather than repeating the same mistakes. |

| Total response: **105** | Total response: **103** | Total response: **84** | Total response: **69** | Total response: **90** | Total response: **104** |
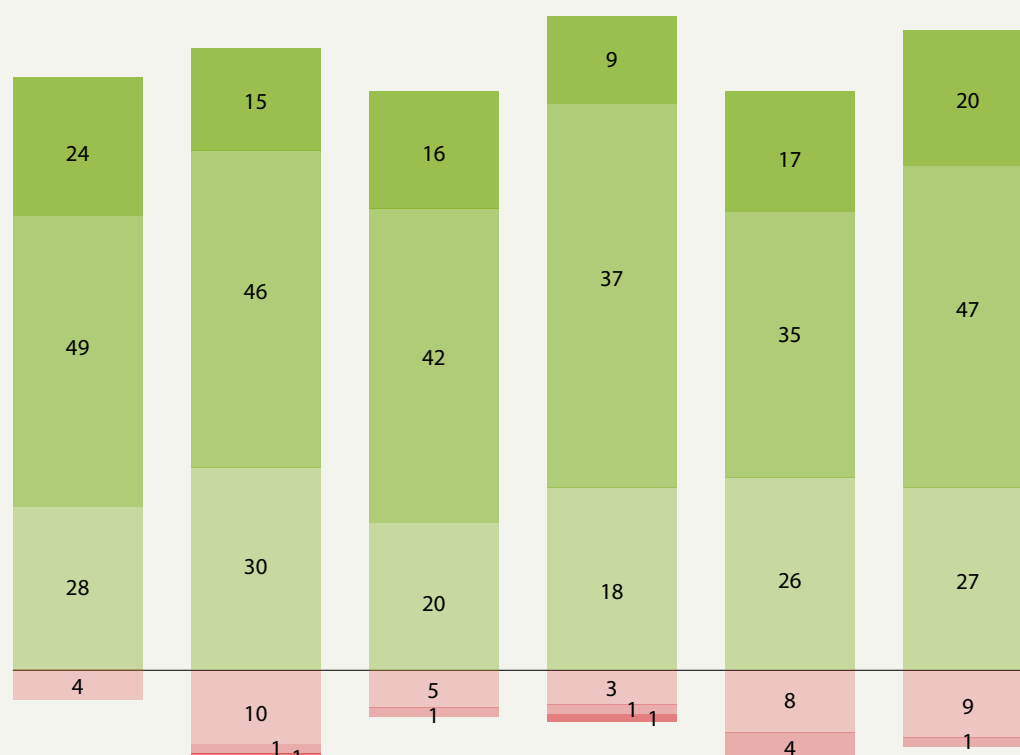
Legend: ■ Excellent ■ Very good ■ Fairly good ■ Fairly poor ■ Very poor ■ Extremely poor

Qualitative analysis – illustrative quotes

"Results and performance reporting have been particular weaknesses of UNICEF. They have difficulty bringing together various activities to indicate what result it has achieved."

"I believe UNICEF is making progress – but still more could be done. This would include greater transparency in the learning process. UNICEF does not systematically share evaluation reports or partner performance reports."

Organisational Effectiveness scoring summary

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

PERFORMANCE AREA: STRATEGIC MANAGEMENT
Clear strategic direction geared to key functions, intended results and integration of relevant cross-cutting priorities.

KPI 1: Organisational architecture and financial framework	MI 1.1	MI 1.2	MI 1.3	MI 1.4	
KPI 2: Implementation of cross-cutting issues	MI 2.1	MI 2.2	MI 2.3	MI 2.4	MI 2.5

PERFORMANCE AREA: OPERATIONAL MANAGEMENT
Assets and capacities organised behind strategic direction and intended results, to ensure relevance, agility and accountability.

KPI 3: Operating model and human/financial resources	MI 3.1	MI 3.2	MI 3.3	MI 3.4		
KPI 4: Financial transparency/ accountability	MI 4.1	MI 4.2	MI 4.3	MI 4.4	MI 4.5	MI 4.6

PERFORMANCE AREA: RELATIONSHIP MANAGEMENT
Engaging in inclusive partnerships to support relevance, to leverage effective solutions and to maximise results (in line with the Busan Partnership commitments).

KPI 5: Planning and tools support relevance and agility	MI 5.1	MI 5.2	MI 5.3	MI 5.4	MI 5.5	MI 5.6	MI 5.7		
KPI 6: Leveraging/ensuring catalytic use of resources	MI 6.1	MI 6.2	MI 6.3	MI 6.4	MI 6.5	MI 6.6	MI 6.7	MI 6.8	MI 6.9

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

KPI 7: Strong and transparent results focus	MI 7.1	MI 7.2	MI 7.3	MI 7.4	MI 7.5		
KPI 8: Evidence-based planning and programming	MI 8.1	MI 8.2	MI 8.3	MI 8.4	MI 8.5	MI 8.6	MI 8.7

2.2 DEVELOPMENT AND HUMANITARIAN EFFECTIVENESS

PERFORMANCE AREA: RESULTS

Achievement of relevant, inclusive and sustainable contributions to humanitarian and development results in an efficient way

Results: Comprehensive reporting of UNICEF's results is constrained by the limited number of available corporate or policy-level evaluations, with most being decentralised. Based on the evidence available, UNICEF's interventions were generally relevant, and mostly realised their stated objectives. UNICEF has made some significant contributions to changes in national development policies and needed system reforms. Available evidence is particularly scant on efficiency, but the very limited amount available found generally positive cost efficiency and timeliness. Sustainability is an area of concern, with unclear results chains from capacity development or training interventions through to intended sustainable results, but UNICEF has been successful in strengthening the enabling environment for development.

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

KPI 9: Achievement of development and humanitarian objectives and results

KPI 10: Relevance of interventions to needs and priorities of partner countries and beneficiaries

KPI 11: Results delivered efficiently

KPI 12: Sustainability of results

KPI 9: Achievement of development and humanitarian objectives and results

UNICEF's performance against this KPI is rated as **satisfactory.**

Intended results broadly achieved but with gaps and weaknesses: A total of 14 evaluations were reviewed which reported on the extent to which the development and/or humanitarian objectives of interventions were met. All found intended results broadly achieved, though the links from UNICEF's interventions to national goals and indicators were not always clearly defined. Management reported extremely positive overall results for 2015, achieved with consistent levels of regular resources. Its results are summarised in Table 2.

Table 2: Management results for 2015

Outcome area	Percentage of objectives achieved
Health	96%
HIV/AIDS	81%
WASH	90%
Nutrition	99%
Education	94%
Child protection	100%
Social inclusion	108%

However, evaluations noted several systematically observed weaknesses. In some cases such as nutrition, these raise questions about the management-reported achieved results more broadly. These concerns include:

● The need for more work to substantively reduce violence against children, including the need for more explicit application of the Child Protection Strategy in fragile and conflict-affected situations.

● Unintended effects in upstream work in education, including the risk that technical assistance may create dependency in government, and potential trade-offs in partnerships (e.g. a closer relationship with government may limit the scope for collaboration with civil society, or may compromise perceptions of UNICEF's neutrality).

● Poor programme design in the nutrition outcome area, which caused (alongside other factors) over a third of programmes assessed in evaluations to only partially realise their development objectives.

Evaluations reviewed also assessed the extent to which benefits had been realised for specific target groups. Again, the majority found positive results, although ten evaluations found some vulnerable groups within the population still facing exclusion and that equity gaps remained.

Positive contributions to changes in national policies and system reforms: UNICEF has made some significant contributions to changes in national development policies and needed system reforms. All evaluations found positive results, including policy improvements, systems reforms, improvements in capacity building and changed social norms. UNICEF's positive role as a convener of different actors to engage in dialogue at the national and regional levels is also noted. Weaknesses include difficulties in implementing legal and policy frameworks and challenges to measuring improvements (or otherwise) in system functioning and the resultant outcomes for children and their families.

Mixed performance on cross-cutting results. The limited evaluation base incorporating gender makes it challenging to accurately assess the degree to which UNICEF's work has helped to improve gender equality and the empowerment of women. However, nine evaluations did provide some insights into results on gender equality and of these, six reports noted positive contributions. These include success in influencing global education discourse and advocating for more gender-sensitive education systems. Child protection showed more mixed results, with the integration of gender dimensions strongest when programmes were designed explicitly to address violence against girls.

All evaluations found that UNICEF's interventions had helped to improve good governance at different levels (global, sectoral and community); contributions include improved governance at global level on education, child protection and social inclusion; and improved governance frameworks to support social inclusion and responsiveness to needs in WASH, HIV/AIDS, nutrition and health.

The evaluations did not provide any substantive assessment on environmental sustainability and climate change, given that the agenda is a relatively recent one to UNICEF. However, management information does indicate that climate, disaster and conflict risk have been integrated into national development plans in 77% of UNICEF's programme countries as of 2014, and that 34 countries had adopted national policies on climate change that take children into account. However, UNICEF's specific contribution to these changes is not clear.

KPI 10: Relevance of interventions to the needs and priorities of partner countries and beneficiaries

UNICEF's performance against this KPI is rated as **satisfactory.**

Mostly relevant and coherent interventions but with some weaknesses: Of six evaluations which assessed relevance to the needs of target groups, four found UNICEF's work to be wholly relevant to needs; whilst two found limitations and/or scope for improvement.

Six out of seven evaluations reporting, including three global and one regional, found UNICEF strategy and engagement to be largely aligned with national priorities. One out of the seven found mixed achievements.

Six evaluations comment on the coherence of the intervention including four global evaluations, one regional evaluation and one country programme evaluation. Within these, the assessment of coherence is generally positive, with evaluations finding UNICEF to play a key role in co-ordination systems at both the country and global level. Positive features include its participation in inter-agency processes such as UN Development Assistance Framework preparation and joint programmes; engagement in the cluster system; and participation in joint processes with national and international partners such as joint strategy preparation at the sector level, and joint assessment missions.

However, weaknesses are also identified, particularly within nutrition initiatives. Factors constraining co-ordination here include a lack of clarity concerning national co-ordination procedures; limited government capacity for co-ordination leading to weak arrangements for planning and funding; weak or late inclusion of stakeholders; and parallel mechanisms duplicating existing national co-ordination structures.

KPI 11: Results delivered efficiently

There is very limited evidence available against this indicator. Given this, and as per the MOPAN scoring and rating system (see Annex 1),

UNICEF's performance against this KPI is rated as **unsatisfactory.**

Limited evidence on efficiency. Ten evaluations commented upon the resource and/or cost efficiency of interventions. However, of these, only one global evaluation and one regional evaluation robustly assessed efficiency, and detailed information on costs were not available. These two evaluations found that the relevant interventions had been efficiently implemented overall. Factors constraining cost and/or resource efficiency were noted as:

● Inadequate budgeting

● Weaknesses (including under-resourcing) in data management and data availability including collation and use of sex and other disaggregated data

● Weaknesses in staff/partner capacity.

Three of the ten evaluations commented on the timeliness of the interventions and activities. One found generally timely responses, and two found delays in implementation.

KPI 12: Sustainability of results

UNICEF's performance against this KPI is rated as **unsatisfactory.**

Limited likelihood of sustainability overall. Nine evaluations assessed the projected sustainability of the UNICEF project or programme or the links between humanitarian and longer term development support (as appropriate). Of these, one evaluation found a positive likelihood of sustainability, and seven found sustainability to be an issue of concern.

Mixed contributions to capacity building, but strengthened enabling environments for development: Eight evaluations assessed the extent to which sufficient institutional and/or community capacity for sustainability has been built. Results were commonly reported as mixed, and often linked to unclear results chains from capacity development or training interventions through to intended sustainable results. Evaluations also find a tendency to interpret capacity development as training for individuals, rather than as institution building or systems building.

No examples were encountered of initiatives having been absorbed by government: rather, the opposite concern of government inability to absorb specific interventions due to budgetary limitations is most commonly cited. However, management reporting on outcomes points to social spending on a per capita basis being maintained or increasing in 50 countries (baseline 24 countries); and 79 countries now having a policy and/or budgetary frameworks that explicitly address child poverty and disparities (baseline: 15 countries). These results cannot be robustly linked to UNICEF interventions, however.

Six evaluations provided an explicit assessment on whether programmes had strengthened the enabling environment for development. Findings are positive, with UNICEF's strong and effective advocacy and its work through partnerships helping it to influence policies and strategies, build implementation capacity, and leverage funding.

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

PERFORMANCE AREA: RESULTS

Achievement of relevant, inclusive and sustainable contributions to humanitarian and development results in an efficient way.

KPI 9: Achievement of results	MI 9.1	MI 9.2	MI 9.3	MI 9.4	MI 9.5	MI 9.6
KPI 10: Relevance of interventions	MI 10.1	MI 10.2	MI 10.3			
KPI 11: Results delivered efficiently	MI 11.1	MI 11.2				
KPI 12: Sustainability of results	MI 12.1	MI 12.2	MI 12.3			

3. CONCLUSIONS

3.1 CURRENT STANDING OF THE ORGANISATION AGAINST REQUIREMENTS OF AN EFFECTIVE MULTILATERAL ORGANISATION

This section brings together the findings of the analysis against the micro-indicators (MIs) and Key Performance Indicators (KPIs) of the MOPAN assessment methodology to report against MOPAN's understanding of the current requirements of an effective multilateral organisation. These are reflected in four framing questions corresponding to relevance, efficiency, effectiveness and impact/ sustainability.

> **Illustrative quotes from Partner Survey on overall performance**
>
> *"One expects UNICEF to be the voice for children and to talk on this leadership role within the partnerships. UNICEF fulfils this role admirably."*
>
> *"UNICEF's greatest strength is knowledge, international experience and technical support to partners."*
>
> *"UNICEF could be bolder in making and taking tough decisions."*

RELEVANCE

> *Does UNICEF have sufficient understanding of the needs and demands it faces in the present, and may face in the future?*

UNICEF's current strategic plan provides an enabling vehicle for relevance in terms of its own mandate and mission. It effectively comprises an operationalisation of UNICEF's mandate as articulated by the Convention on the Rights of the Child. It is underscored by a comprehensive analysis of the organisation's comparative advantage in helping realise the rights of the child and by clear commitments to, and alignment with, normative frameworks. Fundamentally, it reflects an organisation that is confident of its place in the universe and is reflected, culturally, in a sense of UNICEF "owning" the agenda of the Convention.

UNICEF also takes a mature approach to normative frameworks. Supported by wider tools such as the UN-SWAP, its strategic approach to gender is well developed. Human rights issues have encountered conceptual confusion with equity but, with tensions now largely resolved, they form an integral part of programming. Governance, understood as integral to UNICEF's mandate and organisational commitment, is not explicitly treated in analysis, but permeates the MoRES system and other analytical tools. Equity – stemming from the realisation of the 'unfinished business' of the Millennium Development Goals - is now front and centre. Environmental sustainability is a growing agenda for the future, with effort focusing on operationalisation at country level.

Operationally, UNICEF has a range of tools at its disposal to ensure country-level relevance, and deploys these effectively. Common Country Assessments and Situation Analyses of Women and Children ensure that programme plans are grounded in country reality, and that analyses are forward looking. Capacity development approaches, while sometimes lacking a firm analytical basis and clear conceptual approach, are comprehensively used, and geared to enabling country-level actors to honour the commitments of the Convention. Alignment with national intentions is a condition of approval for country programmes, though no clear statement or directive on the use of country systems yet exists.

UNICEF also emerges from this assessment as a strongly future-focused organisation. MoRES, now comprehensively implemented across UNICEF offices, gears its lens firmly to the future, with the

identification of not only current but also likely future challenges. Institutionally, UNICEF is undertaking a wide range of horizon-scanning activities in preparation for the next strategic plan. Work on innovation, while still far from programmatic reality in some cases, also looks to the future of development co-operation in a highly unpredictable world.

Underlying its approach to relevance is a cultural understanding, which appears to permeate UNICEF both strategically and operationally. While approaches are less than systematised – such as lesson learning from evaluations and the joining up of the research agenda with future strategic planning – the indicators analysed in this report show a strong underlying commitment to generating and applying knowledge to inform UNICEF's own operational activity as well as the wider global agenda on child rights. Manifesting as a perceived duty and part of UNICEF's wider normative role, this commitment plays a powerful role in ensuring both current and future relevance.

Moving forward, however, UNICEF has not yet differentiated among its comparative advantages and assets for relevance across diverse contexts. That is, it has not yet formally articulated or distinguished between its envisaged roles in different operating contexts, whether humanitarian or development or middle, high- or low income. This is a critical issue for the future, given rapidly shifting economics and geopolitics and, perhaps more immediately, as the humanitarian-development continuum expands. Such issues have major strategic and organisational implications, not least for future human resource planning.

EFFICIENCY

Is UNICEF using its assets and comparative advantages to maximum effect in the present, and is it prepared for the future?

UNICEF possesses a wide range of assets and comparative advantages to enable delivery against the Convention on the Rights of the Child. These include its convening power, its advocacy role, its broad outreach across multiple sectors, its strong field presence and its mandate covering the development-humanitarian continuum.

In many areas, UNICEF deploys these to powerful effect. A strong strategic architecture provides clear operational direction, and enables the aligning of resources to areas of greatest need through a clear approach to prioritisation. Duplication is avoided through clear central guidance and strong management direction. Work across the seven outcome areas, at multiple levels, is technically informed and shaped by clear and robust business practices. UNICEF's convening power brings partners around the table, whether in a global cluster meeting or a field-level discussion on aspects of child rights. Its advocacy influences the formation of global targets, while its accountability role reminds duty bearers of their obligations. The sense of commitment to the realisation of child rights – while not a comparative advantage in a formal sense – also permeates the organisation across all its functions.

In addition, UNICEF's organisational arrangements support efficiency by working in partnerships on multiple levels, from the normative to the operational. Programmatic tools steer action towards a harmonised approach – throughout analysis, intervention and reporting – so that, in any given context, UNICEF's defined assets and comparative advantages can be deployed for maximum efficiency. However, the strategic link from organisation-wide understanding of UNICEF's comparative advantage to the delineation of roles based on this advantage, is not always clear at country level. MoRES is intended to help close this gap in future.

UNICEF's financial framework is geared to the implementation of its strategic plan, and by extension the realisation of its mandate. Although it has met its management targets, the organisation has struggled in recent years with a combination of increased operational demands and declining Regular Resources (as a share of the overall resourcing profile). Its "cost recovery" financing allows for some degree of flexible resourcing, however, and actions are underway to generate a stronger linkage between financial expenditure and results. Work is also focused on increasing flexible funding – business-critical for an organisation with a broad mandate, and which is heavily engaged in the humanitarian response.

Finally, and particularly in a global context of six Level 3 emergencies, UNICEF has worked creatively to try to ensure field-level efficiency. It has implemented a range of initiatives to ensure that necessary internal controls and business processes, particularly in difficult or challenging contexts, do not impede swift operational implementation. Communication in some areas is not always as efficient as it could be. But, as an experienced actor, UNICEF's strong strategic architecture and generally effective business processes support adaptation where conditions permit.

EFFECTIVENESS

Are UNICEF systems, planning and operations fit for purpose? Is it geared in terms of operations to deliver on its mandate?

As a mature organisation, whose interventions within the period of assessment are taking place under the umbrella of a comparatively sophisticated strategic plan, UNICEF's structures, systems and planning are appropriately geared to the delivery of its organisational results and, by extension, the delivery of its mandate. The organisation is highly decentralised, reflecting the country-level emphasis of much of its work. However, the flexibility this brings exists within a strong strategic architecture and well-defined management model, with roles and accountabilities generally clearly set out and well understood. Regional offices and headquarters provide guidance and technical oversight, though communication has not always flowed smoothly. The roles and responsibilities of National Committees are not yet defined; many have become – in the face of the refugee crisis in Europe, for example – programmatic entities in themselves. This raises questions about their role in UNICEF's governance.

Reforms to operationalise the strategic plan, as well as to adapt to the demands of the global environment, have aimed to align capacities with need. In common with many other multinational organisations, UNICEF struggles to recruit and retain sufficiently high-qualified humanitarian staff to meet needs, and its planning to ensure sufficiently flexible skill sets across the humanitarian-development continuum is not yet clarified. Beyond these challenges, however, clear systems and mechanisms ensure that staffing and resourcing meets functional needs; critical in an environment of constrained resources and 'value for money'. Responding to earlier weakness, UNICEF has invested significantly in improving management oversight of human and financial resources through new management tools and dashboards. A tighter approach to staff performance management has also been adopted, with stronger emphasis on individual accountability for results.

In its planning and operations, UNICEF gears its systems heavily to the delivery of results at the normative and operational level. Clear guidance, tools and procedures are in place to shape country programming, with effort intensified in the recent period to increase coherence in planning, implementation and reporting – a longstanding challenge for UNICEF. Approaches to sustainability are not yet mature, however, requiring clearer conceptualisation and firmer definition. Cross-cutting issues are still variable

in their maturity, with gender, human rights and equity most robustly embedded. Country programme documents do not yet comprehensively reflect environmental concerns, though with new policy and guidance on environmental sustainability and climate change, a sharper programmatic focus is expected going forward.

An area of strength in UNICEF's operational systems is its scope for agility. Work to apply business processes that allow for adaptation on the ground has proven its worth during a period of very considerable need for flexibility. Earmarking of funds is a consistent challenge, but within its room for manoeuvre, UNICEF's ability to move people and money swiftly where required, sets it apart from some other multinational organisations.

Perhaps the least mature aspect of UNICEF's business systems is its approach to results-based management. The results architecture and associated monitoring systems are works in progress, although steps have been taken to lay the groundwork necessary for a coherent system. The creation of the Field Results Group in 2014 has been a major step forward, as have the management tools developed to enable more immediate oversight. While a results "culture" is still under development, the willingness to develop it is evident, with the next Strategic Planning process providing a further opportunity for growth.

Finally, and as a critical part of UNICEF's accountability, the evaluation function has the tools for a sophisticated system. Yet coverage centrally and at the country level has faltered in recent years. Lesson learning is less than systematic, and management responses are far from universal. Ensuring delivery on coverage targets, and joining up the feedback loops are areas on which progress can still be made.

IMPACT/SUSTAINABILITY

Is UNICEF delivering and demonstrating relevant and sustainable results in a cost-efficient way?

The limited evaluative evidence available affects an evaluation of results. Overall, however, and perhaps due to its decentralised structure and emphasis on context, UNICEF programmes are mostly relevant to the needs of their target groups. Performance on operational coherence is also strong, although not universally so.

UNICEF is largely delivering on its intended achievements across its programming areas, although with some weaknesses in programme design and some unexpected effects. Results for specific target groups are generally positive, albeit with some equity gaps remaining. However, the intended links from UNICEF's interventions to national goals and indicators are not always clearly defined.

UNICEF's interventions have helped to improve good governance at both the global and country levels, with particular emphasis on social inclusion and responsiveness to need. Insufficient evidence is available to assess progress on environmental sustainability, but contributions to improving national development policies and needed system reforms have included policy changes, systems strengthening, service delivery, capacity building and influencing social norms.

The very limited evidence available on efficiency finds mixed performance, with scope for improvement in timeliness in some areas. Sustainability is an area of weakness, needing clearer conceptualisation and results chains that adopt a more medium-term view of success. Overall, however, more systematic and robust independent evidence is required on these two areas.

3.2 The performance journey of the organisation

The MOPAN 3.0 methodology has evolved significantly since MOPAN last assessed UNICEF in 2012. It is not therefore feasible to provide a direct comparison. Nonetheless, it is possible, on the basis on the analysis presented here, to identify some areas of progression since 2012.

In 2012, UNICEF's key strengths and areas for improvement identified by the MOPAN assessment were:

Key strengths
● Its capacity to provide direction for results and a country focus on results
● Financial management
● Strong support for national counterparts and national plans, contributions to policy dialogue, and in its humanitarian cluster leadership
● Evaluation of external results and the dissemination of lessons learned
● Its policy guidance for humanitarian action and respect for humanitarian principles

Areas for improvement
● Results planning: the presentation of causal linkages, phrasing of results statements and the selection of indicators in the agency-wide development results framework and management results framework
● Linking aid management and performance
● Results-based management practices
● Efficiency of administrative procedures and use of country systems
● Use of indicators and country targets to report on the Paris Declaration Indicators, and reporting on adjustments to policies/strategies based on performance information
● Data on results achievement (fragmented) and limited evidence of the overall contribution that UNICEF is making to higher-level change.

The overall conclusion of the 2016 MOPAN assessment is that while there are some areas where performance can be improved, UNICEF meets the requirements of an effective multilateral organisation. It is a mature and confident organisation whose systems, processes and behaviours are fit for purpose according to its mandate and mission (see Table 3). UNICEF has assumed ownership of the Convention on the Rights of the Child, and has a strong strategic architecture, geared to delivery on the Convention. UNICEF has strong awareness of its own comparative advantages – its convening power, advocacy capability, broad outreach across multiple sectors, strong field presence and a mandate that covers the development-humanitarian continuum – and deploys these effectively within programmes, policy and normative work.

UNICEF has shaped its operational management to align delivery on its mission and mandate. A profound cultural ethos of the rights of the child permeates the organisation, and translates into a strongly mission-driven institution. UNICEF prioritises relevance to the needs of children and women, and has introduced systems to maximise operational flexibility. Its efforts to strengthen government leadership and ownership, to foster collaboration in a consultative and participatory manner, and to enhance national capacities, provide especially valuable assets. The organisation adopts a strongly future-focused perspective, undertaking a wide range of horizon-scanning activities. It is unafraid to experiment with innovation.

Reforms are underway in acknowledged areas of weakness such as human resourcing and results based management, with systems aiming to bring greater coherence to a highly decentralised organisational architecture. Yet despite UNICEF's maturity and confidence, there remain areas where performance can be improved. These include results-based management, particularly as UNICEF moves forward into a new strategic planning period. Clarifying the different roles the organisation can adopt in varied operating contexts will help ensure future relevance. Accountability and learning can be improved by improving evaluation coverage and systematising knowledge generation, management and communication. Finally, environmental sustainability is an emerging agenda but requires additional momentum going forward.

Table 3: Strengths identified in 2016

Strengths
● **A core commitment to the realisation of child rights** permeates different levels of the organisation – including its business and administrative functions. Whilst this is not addressed by specific MOPAN indicators, it is powerfully evident in the evidence examined here. The institutional ethos of a mission-driven organisation provides strong credibility with partners, both at global and at country level. It also assures institutional ownership of its strategic plan and strengthens staff commitment.
● **Transparency** – UNICEF has invested considerably in organisational transparency, both of financial and of programmatic data. While progress is still ongoing, such as on the coherent presentation of expenditure data, systems and processes are now in place, and the availability of data to UNICEF's partners, funders and the wider public has significantly increased.
● **Ongoing improvements to performance management** – Significant effort has been devoted to improving both the performance management of programming, through a more directive and coherent results management system and mechanisms for oversight, and staff accountability for results. Whilst not yet complete, these reforms have laid the groundwork for future improvement.
● **Gender mainstreaming, equity, good governance and human rights** – UNICEF has implemented a range of structures and mechanisms to support the implementation of/track accountability to these cross-cutting areas. Strategies, guidance tools and accountability mechanisms are comprehensively in place. The conceptual tension between human rights and equity has been resolved.
● **Agility** – UNICEF has strong mechanisms in place to enable agility when conditions change, as reflected in its partners' positive assessments of its flexibility. These mechanisms are particularly valuable in a context of high levels of humanitarian activity. Such responsiveness – framed under the overarching concept of "the best interests of the child" – also significantly boosts UNICEF's credibility on the ground.
● **A focus on the future –** UNICEF's consistent horizon scanning of the wider context, and its high-level support for innovation, enable well-grounded strategising and well-informed advance planning. A picture emerges from this assessment of a strongly proactive organisation that actively gears its strategising to its interpretation of the future and, in doing so, is well prepared to engage with the Sustainable Development Goals.

Table 4: Areas identified for improvement and/or attention in 2016

Areas for improvement
● **Results-based management** - UNICEF remains strongly committed to a results-focused reform agenda and is improving its capacity to manage for development results. A stronger results logic for its next strategic plan will support this. Results chains for the future need to clearly extrapolate UNICEF's intended contribution to higher-level changes, particularly in the wide range of contexts in which UNICEF is likely to be involved in the future. Country plans need a clear results logic and to clearly set out the rationale for prioritisation/choices made, to avoid being too thinly spread.
● **Results-based budgeting** - UNICEF's current strategic plan applies only means-based budgeting. The next strategic planning period however is an opportunity to more firmly link results to resources; not only what is raised, but what is needed. More explicit and clearer reporting is needed to monitor expenditure against results, which would enable external audiences to more readily assess the "return on investment" enabled by their contributions.
● **Differentiation** –UNICEF's emphasis on context has ensured that its country programmes are differentiated in their programming areas, but it needs to more clearly delineate its comparative advantage in different operating contexts. Specifically, it should spell out how UNICEF is best placed, as an international actor, to work on child rights in high-income contexts, in refugee situations and in challenging governance environments. Specifying which comparative advantages– its convening power, influencing capacity, technical capabilities and/or leverage skills – are most appropriately deployed in different operating environments will more firmly position UNICEF for the future.
● **Evaluation coverage** – Notwithstanding the challenges of "demanding" evaluations in a highly-decentralised context, as well as the global pressures created by six Level 3 emergencies, it is important that coverage levels are sustained. This is particularly so for critical topics such as UNICEF's role in policy advocacy. Aiming towards the 1% commitment in future years will support increased coverage at both the country and headquarters level. More robust evaluative evidence on the efficiency and sustainability of UNICEF's programming is also required.
● **Knowledge generation** is successful, and knowledge management as a function is emerging within UNICEF. However, lessons learned from evaluations and other areas of work are not consistently extracted or disseminated. Firmer and more systematic approaches are required here to make best use of the assets being produced, with 'feedback loops' appropriately developed and deployed, and country planning mandatorily required to evidence use of learning for approval.
● **Environmental sustainability** is an emerging agenda within UNICEF, but requires additional momentum going forward. This is particularly important given its links with resilience issues in humanitarian contexts. With the conceptual basis and human resourcing now in place, the time is now right to proceed into programmatic action; with country plans required to develop clear strategies, and to report on results.
● **Use of country systems** – No firm statement or directive appears to exist on the use of country financial systems in particular – and some evaluations have identified the use of parallel systems. While this may be happening by default at country level, its systematisation is not guaranteed, and UNICEF requires a clear organisational statement and directive to staff on the issue.

4. ANNEXES

Annex 1: Detailed scoring and rating on KPIs and MIs for UNICEF

The Scoring and Rating was agreed by MOPAN members in May 2016.

Scoring

For KPIs 1-8: The approach **scores** each Micro Indicator per element, on the basis of the extent to which an organisation implements the element, on a range of 1-4. Thus:

Score per element	Descriptor
0	Element is not present
1	Element is present, but not implemented/implemented in zero cases
2	Element is partially implemented/implemented in some cases
3	Element is substantially implemented/implemented in majority of cases
4	Element is fully implemented/implemented in all cases

For KPIs 9-12: An adapted version of the scoring system for the OECD DAC's Development Effectiveness Review is applied. This also **scores** each Micro Indicator on a range of 0-4. Specific descriptors are applied per score.

Score per element	Descriptor
0	Not addressed
1	Highly unsatisfactory
2	Unsatisfactory
3	Satisfactory
4	Highly satisfactory

Rating

Taking the average of the constituent scores per element, an overall **rating** is then calculated per MI/KPI. The ratings scale applied is as follows:

Rating	Descriptor
3.01-4	Highly satisfactory
2.01-3	Satisfactory
1.01-2	Unsatisfactory
0-1	Highly unsatisfactory

MOPAN scoring summary

PERFORMANCE AREA: STRATEGIC MANAGEMENT

KPI 1 Overall Organisational and financial framework

MI 1.1	Long-term vision
MI 1.2	Organisational architecture
MI 1.3	Support to normative frameworks
MI 1.4	Financial framework

0 1 2 3 4

KPI 2 Overall Structures for cross-cutting issues

MI 2.1a	Gender equality
MI 2.1b	Environment
MI 2.1c	Governance
MI 2.1d	Human Rights
MI 2.1e	Equity

0 1 2 3 4

PERFORMANCE AREA: OPERATIONAL MANAGEMENT

KPI 3 Overall Relevance and agility

MI 3.1	Resources aligned to functions
MI 3.2	Resource mobilisation
MI 3.3	Decentralised decision-making
MI 3.4	Performance-based HR

0 1 2 3 4

KPI 4 Overall Cost effective and transparent systems

MI 4.1	Decision-making
MI 4.2	Disbursement
MI 4.3	Results-based budgeting
MI 4.4	International audit standards
MI 4.5	Control mechanisms
MI 4.6	Anti-fraud procedures

0 1 2 3 4

PERFORMANCE AREA: RELATIONSHIP MANAGEMENT

KPI 5 Overall Relevance and agility in partnership

MI 5.1	Alignment
MI 5.2	Context analysis
MI 5.3	Capacity analysis
MI 5.4	Risk management
MI 5.5	Design includes cross-cutting
MI 5.6	Design includes sustainability
MI 5.7	Implementation speed

0 1 2 3 4

KPI 6 Overall Partnerships and resources

MI 6.1	Agility
MI 6.2	Comparative advantage
MI 6.3	Country systems
MI 6.4	Synergies
MI 6.5	Partner coordination
MI 6.6	Information sharing
MI 6.7	Accountability to beneficiaries
MI 6.8	Joint assessments
MI 6.9	Knowledge deployment

0 1 2 3 4

MOPAN scoring summary

PERFORMANCE AREA: PERFORMANCE MANAGEMENT

KPI 7 Overall — Results Focus

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

KPI 8 Overall — Evidence-based planning

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

PERFORMANCE AREA: RESULTS

KPI 9 Overall — Achievement of results

- MI 9.1 Results deemed attained
- MI 9.2 Benefits for target groups
- MI 9.3 Policy / capacity impact
- MI 9.4 Gender equality results
- MI 9.5
- MI 9.6 Governance results

KPI 10 Overall — Relevance to partners

- MI 10.1 Target groups
- MI 10.2 National objectives
- MI 10.3 Coherence

KPI 11 Overall — Results delivered efficiently

- MI 11.1 Cost efficiency
- MI 11.2 Timeliness

KPI 12 Overall — Sustainability of results

- MI 12.1 Sustainable benefits
- MI 12.2 Sustainable capacity
- MI 12.3 Enabling environment

SCORING COLOUR CODES

Highly unsatisfactory (0.00 – 1.00)	Unsatisfactory (1.01 – 2.00)	Satisfactory (2.01 – 3.00)	Highly satisfactory (3.01 – 4.00)

Performance Area: Strategic Management

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

KPI 1: Organisational architecture and financial framework enable mandate implementation and achievement of expected results			
Overall KPI Score	3.74	**Overall KPI Rating**	**Highly satisfactory**

MI 1.1: Strategic plan and intended results based on a clear long term vision and analysis of comparative advantage

Element	Score	Narrative	Source Documents
Element 1: The Strategic Plan (or equivalent) contains a long term vision	4	UNICEF's current Strategic Plan (2014-2017) outlines a clear, long term vision and intended results. It identifies UNICEF's overarching aim as the promotion and realisation of the rights of the child, and encompasses a renewed focus on equity, "meaning that that all children have an opportunity to survive, develop and reach their full potential, without discrimination, bias or favouritism." The accompanying results framework outlines seven outcome areas (health, HIV/AIDS, nutrition, WASH, education, child protection and social inclusion), each with a set of associated outputs, and includes indicators and targets to monitor progress.	1, 2, 3, 4, 5, 10, 11, 17, 18, 23, 24, 29, 30, 33, 34, 39, 40, 41, 45
Element 2: The vision is based on a clear analysis and articulation of comparative advantage	4		
		It has been found by an independent Evaluability Assessment to be "widely viewed as the most coherent and technically sound that UNICEF has developed to date." The Theory of Change includes a comprehensive analysis of the organisation's comparative advantage in achieving the rights of the child.	
Element 3: A strategic plan operationalizes the vision, including defining intended results	3	The accompanying results framework operationalises the Strategic Plan. It outlines seven outcome areas (health, HIV/AIDS, nutrition, WASH, education,	

Element 4: The Strategic Plan is reviewed regularly to ensure continued relevance	4	child protection and social inclusion), each with a set of associated outputs, and includes indicators and targets to monitor progress. Some shortfalls were highlighted by Evaluability assessment, specifically a lack of clarity regarding the means through which the seven outcome areas converge to achieve impact. Additionally, the assessment found that in practice, and given the decentralised nature of the organisation, it is challenging to identify how the Plan will serve to guide dialogue and decisions at the country level. Adjustments, such as 'strategy notes' for each programme component, to address these shortcomings have since been introduced.	
Overall Score:	3.75		
Overall Rating:	Highly satisfactory	The Strategic Plan was reviewed in 2016, midway through its implementation.	High confidence

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

Element	Score	Narrative	Source Documents
Element 1: The organisational architecture is congruent with the strategic plan	4	UNICEF is a highly decentralised organisation. Reflecting the vision and priorities of the 2014-2017 Strategic Plan, which are geared to the realisation of the rights of the child, the majority of its operations are implemented and managed by Country Offices (COs). These, are supported by a global organisational architecture which includes 7 Regional Offices (ROs) and HQ. Responsibilities are clearly defined, with HQ and the ROs supporting the operations of COs through guidance and technical support on cross-cutting issues and for assessment, planning and review; global technical leadership and support of the outcomes and implementation strategies; effective management of supplies; and global technical leadership and support in humanitarian action.	2, 5, 10, 14, 15, 22, 26, 28, 30, 31, 33, 35, 36, 41, 42, 43, 48, 58, 59
Element 2: The operating model supports implementation of the strategic plan	3		
Element 3: The operating model is reviewed regularly to ensure continued relevance	4		
Element 4: The operating model allows for strong cooperation across the organisation and with other agencies	4	Evidence is however mixed regarding communication between Headquarters and Regional Offices. National Committees have evolved from being purely fundraising bodies to sometimes programmatic bodies in themselves. Their evolving role in the UNICEF architecture is still being clarified.	
Element 5: The operating model clearly delineates responsibilities for results	4	The operating model is regularly reviewed to ensure relevance, with a variety of reorganisations taking place recently (see KPI 3.1). The operating model also allows for strong working in partnership, whether at strategic level through UNICEF's involvement in global partnerships, or at country level through involvement in UN teams and the cluster system.	
Overall Score:	3.8	Responsibilities for results are clearly delineated, with the seven corporate outcomes divided between divisions. Preparation for the next Strategic Plan is underway, with results, linked to the SDGs, being formulated alongside associated accountabilities.	
Overall Rating	Highly satisfactory		High confidence

MI 1.3: Strategic plan supports the implementation of wider normative frameworks and associated results (i.e. the quadrennial comprehensive policy review (QCPR), replenishment commitments, or other resource and results reviews)

Element	Score	Narrative	Source Documents
Element 1: The strategic plan is aligned to wider normative frameworks and associated results	4	UNICEF's current Strategic Plan (2014-2017) articulates explicit support to wider normative frameworks such as the Convention on the Rights of the Child (CRC), the Commitment for the Elimination of Discrimination Against Women (CEDAW), the Millennium Development Goals, the United Nations General Assembly Political Declaration on HIV/AIDS, World Health Assembly resolutions and others. Outcome areas are clearly linked, in each of the seven cases, to normative frameworks and goals. Results, baselines, targets and time frames in the Strategic Plan are explicitly connected to both these commitments and the guidance of the QCPR. A recent refreshing of the 'equity' vision in UNICEF has enhanced linkages to the CRC and other relevant global commitments such as the MDGs UNICEF also has a dedicated Global and Regional Programme, which aims to "strengthen international policy and coordination bodies and systems, including the Human Rights Council, relevant treaty bodies, relevant Special Representatives of the Secretary-General and regional institutions." UNICEF's situation monitoring enables wider progress mapping against the achievement of normative commitments at country level. Its performance monitoring, which has undergone recent review (see KPI 6), enables accounting for UNICEF's role in supporting the achievement of normative results as part of reporting against the Strategic Plan, including the seven outcome areas. As part of the institution's re-focus on equity, the Monitoring of Results for Equity System (MoRES) enables the identification of gaps and bottlenecks in the pathway to realising the rights of the child at country level as well as enhancing accountability for results across UNICEF as an organisation. Progress on the	1, 2, 3, 4, 5, 6, 12, 14, 15, 17, 19, 20, 21, 22, 23, 24, 27, 28, 30, 35, 39, 43, 44, 45, 46
Element 2: The strategic plan includes clear results for normative frameworks	4		
Element 3: A system to track results is in place and being applied	4		
Element 3: Clear accountability is established for achievement of normative results	4		

Element 4: Progress on implementation on an aggregated level is published at least annually	4	implementation of the Strategic Plan and within the seven outcome areas is published annually.	
Overall Score:	4	UNICEF also plays a role in the global accountability system for the realisation of child rights: the current Strategic Plan includes a commitment to "monitoring and analysing the situation of children for global accountability, contributing to the global evidence base and producing or co-producing global normative guidelines."	
Overall Rating:	Highly satisfactory		High confidence

MI 1.4: Financial Framework (e.g. division between core and non-core resources) supports mandate implementation

Element	Score	Narrative	Source Documents
Element 1: Financial and budgetary planning ensures that all priority areas have adequate funding in the short term or are at least given clear priority in cases where funding is very limited	3	The wider current context for fundraising is currently challenging. UNICEF's financial framework identifies core resources as "unrestricted Regular Resources", and non-core resources as "Other Resources, which are limited to specific programme themes" (i.e. earmarked). A distinction is also made between 'strictly' earmarked funds and 'soft' earmarking, such as that through thematic Pooled Funds, which support particular thematic areas but which provide UNICEF with flexibility in delivering on its mandate.	1, 2, 3, 5, 6, 7, 8, 10, 12, 13, 15, 16, 17, 18, 22, 23, 24, 28, 29, 36, 40, 41, 43
Element 2: A single integrated budgetary framework ensures transparency	2	Regular resources in 2015 constituted 23% of the overall resource profile – the lowest ever recorded in UNICEF's history. This is despite increasing operational demands (six Level 3 humanitarian crises concurrently in 2016). Of Other Resources, 41% were of the "regular" category (ORR). 36% of Other Resources were of the 'emergency' category – earmarked funds for specific humanitarian action and post-crisis recovery activities.	
Element 3: The financial framework is reviewed regularly by the governing bodies	4	Other flexible sources include thematic revenue ($390 million in 2015) and Cost Recovery (charged up to 8% of other resources, this stood at $257 million in 2015). Funds from cost recovery are used to fund the management and special purpose (capital investments) activities of the institutional budget. Along with Regular Resources therefore, of a total of $5 billion in contributions received in 2015, approximately 36% could be considered 'flexible'.

 Flexible mechanisms for funding, such as the Emergency Programme Fund (EPF), also exist, whose ceiling was increased in 2016 to address the need for more non -earmarked funding to humanitarian crises. | |
| Element 4: Funding windows or other incentives in place to encourage donors to provide more flexible/un-earmarked funding at global and country levels | 4 | Financial transparency in terms of budgeting and reporting was enhanced by the introduction of the integrated budget, which covers the entire 2014-2017 strategic period. This presents together both the programme budgets and the institutional budget. Expenditure by country, and at the project level within countries, is available on UNICEF's financial transparency portal; open.unicef.org. In addition, activity reports including expenditures are available for all countries in which UNICEF is present on the International Aid | |

Element 5: Policies/measures are in place to ensure that earmarked funds are targeted at priority areas	4	Transparency Initiative's website.. UNICEF's financial framework and reports are reviewed by its Executive Board annually.

The External Board of Auditors, however, has noted instances in which expenditures that should have been covered by the institutional budget were drawn from the programme budget. The opinion of the most recent external audit is that UNICEF has a multiplicity of budgets covering different areas of expenditure in different years, and that the "multiplicity of budgets and the non-availability of disaggregated amounts below the outcome level may reduce the effectiveness of the budget as a tool of financial control. |
| **Overall Score:** | 3.4 | |
| **Overall Rating:** | Highly satisfactory | High confidence |

KPI 2: Structures and mechanisms in place and applied to support the implementation of global frameworks for cross-cutting issues at all levels			
Overall KPI Rating	**2.97**	Overall KPI	**Satisfactory**

MI 2.1: Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for cross-cutting issues.

a) *Gender equality and the empowerment of women*

Element	Score	Narrative	Source Documents
Element 1: Dedicated policy statement on gender equality available and showing evidence of use	4	UNICEF's 2014-2017 Strategic Plan outlines a clear commitment to gender equality and the empowerment of women. The accompanying results framework includes numerous indicators which enable accountability for results in this area. A Gender Action Plan (GAP) in 2014 enabled UNICEF programme areas to integrate gender dimensions into their intended results.	1, 2, 3, 4, 5, 7, 8, 15, 16, 17, 19, 20, 21, 22, 23, 28, 29, 32, 35, 39, 41, 43, 43, 44, 46, 47, 145
Element 2: Gender equality indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	4	The most recent annual report on the implementation of the GAP indicates that "gender results and accountabilities have been adopted by a majority of country offices in all regions." In 2015, 84 out of 128 country offices had 'fully met' or 'mostly met' benchmarks for gender equality, and 75% of new Country Programme Directors had met organisational standards on gender mainstreaming.	
Element 3: Accountability systems (including corporate reporting and evaluation) reflect gender equality indicators and targets	2	Corporate reporting on the Strategic Plan includes gender dimensions, and annual reports are issued on the implementation of the GAP. However, the latest Global Evaluation Reports Oversight System report found that only 51% percent of evaluation reports in 2014 met commitments to integrate gender into evaluations. A separate UN-SWAP assessment found that only 5% of reviewed reports met requirements, while 60% were assessed as 'approaching	
Element 4: Gender screening checklists or similar tools used for all new intervention	3		

Element 5: Human and financial resources (exceeding benchmarks) are available to address gender issues	2	requirements'.
Element 6: Capacity development of staff on gender is underway or has been conducted	2	The Programme Policy and Procedure Manual's "Programming Toolbox" includes a gender mainstreaming tool to facilitate country offices in assessing and monitoring the extent of gender mainstreaming in supported programmes. The manual also has a PQAA checklist for programme preparation, which has several criteria related to gender. The Executive Directors 2016 Annual Report indicates that as of 2015, 74% of new CPDS met organisational standards on gender mainstreaming.
Overall Score	2.83	In line with UN-SWAP, UNICEF has set a financial benchmark of ensuring that by 2017, 15% of programme expenditure would be spent on advancing gender equality. In 2014, the figure stood at 9.2%. However, despite the creation of a Gender Thematic Pool, this received no funding in 2015. The annual report on the implementation of the GAP also notes that while core gender expertise has been enhanced, capacity gaps remain, delaying the implementation of robust and more systematic gender programming. To strengthen gender staffing, seven regional gender advisers have been recruited, and there are gender specialists in eight country offices, with plans to hire in nine additional country offices.
Overall Rating:	Satisfactory	High confidence

b) Environmental Sustainability and Climate Change

Element	Score	Narrative	Source Documents
Element 1: Dedicated policy statement on environmental sustainability and climate change available and showing evidence of use	0	Environmental sustainability and climate change is a comparatively new area of engagement for UNICEF. As such, the issue is not reflected as a priority area in UNICEF's current Strategic Plan. No dedicated policy statement yet exists, environmental impact assessments. However, the Programme, Policy and Procedure Manual does require all programme components being considered for inclusion within the Country Programme are given at least an initial screening for environmental impact. If necessary, a further Environmental Impact Assessment should be undertaken. UNICEF's overall results framework accordingly contains no indicators relating to environmental sustainability and climate change, and corporate reporting does not yet reflect environmental sustainability and climate change issues. The main step taken so far is with respect to the size of UNICEF's own environmental footprint, with all HQ and regional offices reporting on greenhouse gas emissions, and the subsequent purchase of offsetting carbon credits. However, evidence finds that environmental sustainability and climate change is recognised by UNICEF as an emerging issue of importance. Accordingly, it will be treated as a priority area during the next strategic period. A range of strategic and scoping documents has been produced which lay the groundwork for the development of an organisation-wide policy and programmatic agenda. In terms of human and financial resourcing for this area, five full time staff members and a number of consultants have been recruited at the HQ level to provide support to Country Offices seeking to integrate environmental sustainability and climate change considerations into new Country Programme Documents, and $3 million has been set aside to support this. The evidence indicates, however, that capacity in this area is still a shortcoming at the country	2, 5, 24, 29, 30, 38, 40, 41, 42, 43, 53, 55, 99, 100, 101, 102
Element 2: Environmental sustainability and climate change indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	0		
Element 3: Accountability systems (including corporate reporting and evaluation) reflect environmental sustainability and climate change indicators and targets	2		
Element 4: Environmental screening checklists or similar tools used for all new intervention	4		
Element 5: Human and financial resources (exceeding benchmarks) are available to address environmental sustainability and climate change issues	2		

Element 6: Capacity development of staff on environmental sustainability and climate change is underway or has been conducted	No evidence	level, given the relative recentness of the agenda.
Overall Score:	1.6	
Overall Rating:	Unsatisfactory	High confidence

c) *Good governance (peaceful and inclusive societies for sustainable development, reduced inequality, provide access to justice for all and build effective, accountable and inclusive institutions at all levels)*

Element	Score	Narrative	Source Documents
Element 1: Dedicated policy statement on good governance available and showing evidence of use	3	'Good governance' as such is not explicitly identified as a normative, cross-cutting issue within UNICEF's 2014-2017 Strategic Plan and no dedicated policy statement exists. However, the Plan and its accompanying results framework and indicators cover several issues relevant to the concept of good governance, notably through their clear focus on support to the building of inclusive societies and accountable and effective institutions for the realisation of child rights. Most of the outputs identified within the strategic plan directly relate to good governance. A dedicated policy statement on the principles of good governance is therefore not necessary, and could frustrate the flexibility that allows UNCIEF to adopt contextually-specific approaches to promoting good governance across the environments in which it operates.	2, 59, 41, 42, 43, 44, 45, 46, 49, 50, 51, 52, 53, 54, 55, 56, 57-85, 113, 130-132
Element 2: Good governance indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	4		
Element 3: Accountability systems (including corporate reporting and evaluation) reflect good governance indicators and targets	2	In terms of accountability and corporate reporting, although numerous indicators within UNICEF's results frameworks reflect principles of good governance, and are reported on accordingly, a focus on good governance is not required in evaluations.	
Element 4: Good governance screening checklists or similar tools used for all new intervention	4	The recently introduced Monitoring of Results for Equity System (MORES) programming tool allows for all new interventions to be assessed for governance and institutional effectiveness issues, through an analysis of the barriers and bottlenecks to realising child rights.	
Element 5: Human and financial resources (exceeding benchmarks) are available to address good governance issues	4	Financial and human resourcing for good governance is not available through the integration of inclusive societies and accountable and effective institutions for the realisation of child rights within core programming. However, athough UNICEF's overall approach to good governance is reflected in the Strategic Plan, concerns have been raised regarding the organisation's work in decentralisation and local governance. Calls have been made of a more systematic and strategic approach to engagement in this area, and a series of technical documents are	

61

Element 6: Capacity development of staff on good governance and climate change is underway or has been conducted	No Evidence	being developed to guide programming and the country level. No evidence has been found in relation to training of staff on the principles of good governance and effective institutions	
Overall Score:	3.4		
Overall Rating:	Highly satisfactory		Medium confidence

d) Human rights

Element	Score	Narrative	Source Documents
Element 1: Dedicated policy statement on Human Rights on cross-cutting issues available and showing evidence of use	4	A commitment to the promotion of human rights is evident throughout UNICEF's current Strategic Plan and accompanying results framework, which draws heavily on major international rights instruments, including the Convention on the Rights of the Child (CRC) and the Commitment for the Elimination of Discrimination Against Women (CEDAW). Given the fact that UNICEF's mandate is inherently 'rights focused', and premised on international rights instruments, it is felt that a dedicated policy statement on the principles of human rights is not necessary.

In the results framework accompanying the Strategic Plan, "Output e" for each outcome area relates to human rights. For example, in the "Nutrition" Outcome Area, Output E is identified as: "increased capacity of governments and partners, as duty-bearers, to identify and respond to key human rights and gender equality dimensions of nutrition". Progress against these outputs is reported annually at the corporate level. A 2012 evaluation of HRBAP found accountability for its implementation to be weak, and not systematic across the organisation.

UNICEF's commitment to human rights has traditionally been operationalised through the Human Rights Based Approach to Programming (HRBAP). The Human Rights Based Approach to Programming serves as the tool through which new interventions are assessed for relevance to human rights. This tool also insures that human and financial resources are directed towards addressing principles of human rights. However, the recently introduced Monitoring of Results for Equity System (MORES) is strongly rights-based in entailing a prior analysis of bottlenecks and barriers to realising the rights of every child.

In terms of capacity development of staff, the HRABP evaluation did point to concerns regarding staffs' conceptual understanding of the HRBAP, and the fact that competency in human rights was accorded little attention during recruitment. It is understood from interviews that although capacity development of staff in relation to the principles of human rights and the HRBAP has taken place, with the renewed focus on equity, training approaches have | 2, 4, 5, 8, 15, 17, 21, 24, 25, 27, 28, 32, 41, 42, 43, 86, 93 |
Element 2: Human Rights indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	4		
Element 3: Accountability systems (including corporate reporting and evaluation) reflect Human Rights indicators and targets	2		
Element 4: Human Rights screening checklists or similar tools used for all new intervention	4		
Element 5: Human and financial resources (exceeding benchmarks) are available to address Human Rights	4		
Element 6: Capacity development of staff on Human Rights is underway or has been conducted	2		
Overall Score:	3.33		

Overall Rating:	Highly satisfactory	largely targeted the operationalisation of the equity agenda through the MORES.	High confidence

e) *Equity*

Element	Score	Narrative	Source Documents
Element 1: Dedicated policy statement on equity issues available and showing evidence of use	4	The current Strategic Plan and accompanying results framework emphasise the role of equity as a key cross-cutting issue for UNICEF. Although there is no dedicated policy statement on equity, the strategic plan commits to ensuring an equity focus in all its operations.	2, 4, 5, 8, 15, 17, 21, 24, 25, 27, 28, 32, 41, 42, 43, 86, 93
Element 2: Equity indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	4	All of the indicators and targets under the seven outcome areas in the strategic plan may be construed as relevant to the equity focus, given that equity agenda is concerned with targeting and coverage, ensuring that "all children have an opportunity to survive, develop and reach their full potential, without discrimination, bias or favouritism. Measuring the extent to which operations have succeeded in ensuring equitable coverage is acknowledged as a challenge, and the Strategic Plan commits UNICEF "to developing a comprehensive measure of equity that is appropriate for each context while being internationally comparable to the extent possible and practical. It is understood that this remains a work in progress.	
Element 3: Accountability systems (including corporate reporting and evaluation) reflect equity indicators and targets	3		
Element 4: Equity screening checklists or similar tools used for all new intervention	3		
Element 5: Human and financial resources (exceeding benchmarks) are available to address equity issues	4	Although the Strategic Plan intrinsically responds to equity, a focus on equity is not required in evaluations. A review of Country Programme Documents and Regional Analysis Reports found that equity considerations were integrated to a mixed degree.	
Element 6: Capacity development of staff on equity is underway or has been conducted	4	The Monitoring of Results for Equity System (MORES) was developed as the programming tool through which new interventions would be designed to ensure	

Overall Score:	3.67	an equity focus. MORES aims to ensure that operations reach the most marginalised children, and that continuous feedback loops permit course adjustments during programming. A formative assessment of MORES found that it had enhanced UNICEF's motivation and conviction regarding the refocus on equity and that it represents a 'potent blend of strategic and operational intent.'	
Overall Rating:	Highly satisfactory	Training approaches have targeted the operationalisation of the equity agenda through MORES. Training has been extensively rolled out across the organisation.	High confidence

Performance Area: Operational Management

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

KPI 3: Operating model and human/financial resources support relevance and agility			
Overall KPI Rating	**3.68**	**Overall KPI**	**Highly satisfactory**

MI 3.1: Organisational structures and staffing ensure that human and financial resources are continuously aligned and adjusted to key functions

Element	Score	Narrative	Source Documents
Element 1: Organisational structure is aligned with, or being reorganized to fit the requirements of, the current Strategic Plan	4	UNICEF's 2014-2017 Strategic Plan articulates a clear commitment to improving organisational efficiency and effectiveness in the context of UN coherence and Delivering as One. It recognises that this will entail further simplification and harmonization of business practices and programming instruments.

The organisational structure is heavily decentralised, to fit with the requirements of the 2014-2017 Strategic Plan, as well as UNICEF's normative and operational mandate. Recent restructuring has aimed at enhancing operational capacity particularly as well as improving efficiency in the light of the current Strategic Plan. These include: the establishment of the Field Results Group in 2013, and bringing the Programme Division and the Office of Emergency Programmes together under one pillar. Similarly, a reconfigured Division of Data, Policy and Research and the Public Partnerships Division were brought under one pillar, with the aim of strengthening global strategy and the management of partnerships. The Global Shared Services Centre was opened in Budapest in 2015 to help improve organisational efficiency. | 1, 2, 3, 4, 5, 6, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24a, 24b, 26, 28, 30, 31, 33, 35, 40, 41, 43, 44, 45, 47, 58, 59,98 |
| Element 2: Staffing is aligned with, or being reorganized to, requirements set out in the current Strategic Plan, | 2 | | |

A range of tools define the staffing and resource requirements necessary for the achievement of current intended results, and to ensure alignment with the

Element 3: Resource allocations across functions are aligned to current organisational priorities and goals, as set out in the current Strategic Plan	4	requirements of the Strategic Plan. Quadrennial Office Management Plans (OMPs), developed at the HQ level, identify the staffing and financial requirements to meet divisional objectives. Country Programme Management Plans (CPMP) guide the organisation of resources and set standards and performance indicators for managing Country Programmes, with Programme Strategy Notes describing the multi-year strategies that UNICEF will pursue to achieve the results outlined in the Country Programme Document. They include prioritisation, which outlines the evidence-based rationale for the choice of programme issues to address. Management tools such as VISION/Insight then help ensure that the necessary human and financial resources are channelled to help deliver the objectives of the Strategic Plan.	
Element 4: Internal restructuring exercises have a clear purpose and intent, aligned to the priorities of the current Strategic Plan	4	However, a clear divide currently exists between 'humanitarian' and 'development' staff, with strategies for adaptability - with humanitarian staff able to adjust to the needs of development-oriented settings, and development staff being able to respond to the demands of humanitarian emergency – not yet clearly planned. Retaining staff in humanitarian settings or protracted crises, rather than on successive short-term deployments, is another challenge facing the organisation currently. The different staffing profiles for different settings - income status, differing governance contexts, and humanitarian/development need – are also not clearly set out.	
Overall Score:	3.5	An internal audit of UNICEF's management of service contracts found an increasing dependency at the HQ level on the non-staff workforce. The audit raised concerns regarding the retention of institutional knowledge, as well as the adequacy of existing human resources.	
Overall Rating:	Highly satisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1: Resource mobilization strategy/case for support explicitly aligned to current strategic plan	4	The document "Financing the UNICEF Strategic Plan 2014-2017" identifies a coherent strategy for fundraising within the strategic period. This includes clear resource mobilisation targets (a cumulative total of $15.9 billion 2014-2017). UNICEF also presented its additional Resource Mobilisation Strategy for approval by its Executive Board during the 1st Regular Session in February 2016. The new Strategy articulates the case for support globally and for each of the Strategic Plan outcome and cross-cutting areas; delivering and demonstrating results through clear targets, monitoring and evaluation mechanisms, and transparent reporting at the impact, outcome and output levels.	1, 2, 3, 6, 7, 8, 10, 12, 13, 15, 16, 17, 18, 21, 22, 24, 29, 35, 36, 38, 43, 51, 53, 57, 59, 94, 95
Element 2: Resource mobilization strategy/case for support reflects recognition of need to diversify the funding base, particularly in relation to the private sector;	4		
Element 3: Resource mobilization strategy/case for support seeks multi-year funding within mandate and strategic priorities.	4	The key strategic approaches identified for securing increased regular resources funding include strengthening partnerships with government donors, facilitating the role of National Committees in fundraising, prioritising Country Offices' investment in key private sector markets, broadening the donor base through investment in partnerships with programme countries, cultivating select new partnerships to diversify the UNICEF resource mobilization base - including exploring and further developing engagement with middle-income countries and innovative development finance opportunities. Country Offices are also required to have approved fundraising strategies in place.	
Element 4: Resource mobilization strategy/case for support prioritises the raising of domestic resources from partner countries/institutions, aligned to goals and objectives of the Strategic Plan/relevant country plan	4		
Element 5: Resource mobilization strategy/case for support contains clear targets, monitoring and reporting mechanisms geared to the Strategic Plan or equivalent	4	The new strategy emphasises leveraging established partnerships through policy and programmes; and cultivating select new partnerships to diversify the UNICEF resource mobilization base - including exploring and further developing engagement with middle-income countries and innovative development finance opportunities. UNICEF will continue to engage with programme countries and emerging donors on leveraging domestic resources for advancing children's well-being and increasing programme country contributions	
Overall Score:	4	The new Strategy contains clear targets and monitoring and reporting mechanisms which are geared to UNICEF's Strategic Plan in the integrated results and resources Framework, which associates outcome-level results with	

Overall Rating:	Highly satisfactory	the resources required to fulfil those results.	High confidence

MI 3.3: Aid reallocation/programming decisions responsive to need and can be made at a decentralised level

Element	Score	Narrative	Source Documents
Element 1: An organisation-wide policy or guidelines exist which describe the delegation of decision-making authorities at different levels within the organisation	4	UNICEF's Programmes, Policy and Procedure Manual sets out explicitly and in detail when re-allocation and re-programming decisions may be made at the decentralised level, and when these are subject to approval at higher levels. The reprogramming of Regular Resources does not require the approval of donors, though the reprogramming of Other Resources (OR) does so.	24(b), 26, 42, 57, 87
Element 2: *(If the first criterion is met)* The policy/guidelines or other documents provide evidence of a sufficient level of decision making autonomy available at the country level (or other decentralized level as appropriate) regarding aid reallocation/programming	4	Country Representatives are granted some autonomy to divert funds from Regular Resources (RR), up to a specified ceiling, and subject to agreement with the Government. This ceiling is set at $200,000 in countries with an annual RR allotment of $2 million or more, and $150,000 in countries with an annual RR allotment of less than $2 million. Regional Directors are required to approve any re-programming of RR that exceed these ceilings. Reprogramming of earmarked Other Resources (OR), however, requires approval from the relevant donor's headquarters.	
Element 3: Evaluations or other reports contain evidence that reallocation / programming decisions have been made to positive effect at country or other local level, as appropriate	4	The Manual also provides for the reprogramming of available emergency funding, which requires the prior approval of the relevant donor, as well as clearance from the Public Partnerships Division (PPD) and the Private Fundraising and Partnerships Division (PFP).	
Element 4: The organisation has made efforts to improve or sustain the delegation of decision-making on aid allocation/programming to the country or other relevant levels	4	Out of twelve evaluations analysed, eleven cite programming and operational decisions that have been made at country level (one refers to decision-making at regional level). The majority of decisions were deemed to have positive effects, two decisions were not deemed positive, although one of these was later	

69

Overall Score:	4	overturned.	
Overall Rating:	Highly satisfactory	Survey information found that, of 97 respondents, 87 (90%) found UNICEF to be 'excellent, very good or fairly good' on whether its staff can make the critical strategic or programming decisions locally in the country.	High confidence

MI 3.4: HR systems and policies performance based and geared to the achievement of results

Element	Score	Narrative	Source Documents
Element 1: A system is in place which requires the performance assessment of all staff, including senior staff	3	UNICEF has recently updated its staff performance management systems. It has launched in 2016 'Achieve', an online, results-based performance evaluation system for all UNICEF staff worldwide as part of wider Human Resourcing reform. Currently, an app is being developed for staff to access system more easily. The new system has been fully rolled out to all UNICEF staff since the beginning of 2016.

The HR reform priorities include Staff selection, Talent management and Performance Management. UNICEF has made significant investment in talent and performance management (including for example a 360 feedback tool; executive coaching; career conversations). According to interviewees, the system is working well and it promotes discussion between staff and supervisors. The 2014 Global Staff Survey of 2014 found that 63% of staff agree (49%) or strongly agree (14%) that they find the feedback from performance assessments valuable for development, 73% of staff agree (55%) or strongly agree (18%) that performance reviews are carried out with sufficient discussion. However, several important challenges are raised, including a limited sense of empowerment, the need to improve leadership and management and the need for expanded opportunities for continued professional development and training

This system is linked to organisational performance and efforts are underway to make individual staff more accountable for individual results they generate in relation to the Strategic Plan. For example, UNICEF Representatives' individual performance goals are fully linked with the country office performance areas. | 6, 10, 14, 15, 17, 19, 21, 22, 28, 30, 31, 42, 43, 93, 96, 116 120 |
| Element 2: There is evidence that the performance assessment system is systematically and implemented by the organisation across all staff and to the required frequency | 3 | | |
| Element 3: The performance assessment system is clearly linked to organisational improvement, particularly the achievement of corporate objectives, and to demonstrate ability to work with other agencies | 3 | | |

Element 4: The performance assessment of staff is applied in decision making relating to promotion, incentives, rewards, sanctions etc	3	Achieve does allow for the assessment of work with other agencies and would be more important at the P4 level and above and for some roles more than others, even at the same level. Partners, as defined in the Achieve system, are any colleagues (e.g., from UNICEF, the UN system or external development institutions) with whom staff collaborate to achieve an expected deliverable. The performance assessment element of Achieve is geared to informing decisions on decision-making relating to promotion, incentives, rewards and sanctions. It is hoped that its implementation across UNICEF will help address concerns raised by the Global Staff Survey (2014), which found that that only 45% of staff agree (33%) or strongly agree (12%) that promotion is based on performance, and not favouritism.	
Element 5: A clear process is in place to manage disagreement and complaints relating to staff performance assessments	4	There is clearly articulated policy on Performance appraisal and rebuttal process for staff members who disagree with any aspect of the performance assessment process, including the ratings. A performance appraisal rebuttal may be submitted following a serious attempt by the staff member to seek a resolution of the disagreements regarding performance rating and there is a small dedicated team who work with managers and staff to resolve these cases. Where they are not resolved to the satisfaction of all concerned parties, the case goes to a Rebuttal panel for a decision which is binding.	
Overall Score:	3.2		
Overall Rating:	Highly satisfactory		High confidence

KPI 4: Organisational systems are cost- and value-conscious and enable financial transparency/accountability			
Overall KPI Rating	**3.6**	**Overall KPI**	**Highly Satisfactory**

MI 4.1: Transparent decision-making for resource allocation, consistent with strategic priorities

Element	Score	Narrative	Source Documents
Element 1: An explicit organisational statement or policy exists which clearly defines criteria for allocating resources to partners	4	UNICEF has a clear and explicit decision making structure for the allocation of resources. An integrated Results and Resources framework for the period 2014-2017, allied to the Strategic Plan, sets out transparently how total resources available to the organization will be allocated to the defined outcomes and results. Criteria reflected in the Results and Resources Framework reflect the priorities and intentions of the Strategic Plan. The document is publicly available.	1, 6, 7, 10, 12, 15, 18, 24, 29, 40, 58, 126
Element 2: The criteria reflect targeting to the highest priority themes/countries/areas of intervention as set out in the current Strategic Plan	4	Processes for resource allocation at different levels are clearly defined in UNICEF's documentation: Country Programme Document ceilings are determined using separate Regular Resources (RR) and Other Resources – regular (ORR) formulas. The 'modified system for allocation' for Regular Resources, for allocations to country programmes is based on three criteria; under-five mortality rate, gross national income per capita and child population. Guidelines are available in relation to the allocation of Global Thematic Funds, which outline clear processes for the allocation of thematic funds at global, regional and country levels. Emergency interventions are funded through appeals, based on needs assessment, and therefore do take into account costs.	

Element 3: The organisational policy or statement is regularly reviewed and updated	4	However, these do not differentiate for operating costs in different environments, for example conflict-affected or dispersed geographical regions, where programme costs are higher. Two flexible mechanisms also exist to address priority areas: - At the discretion of the Executive Director, up to 7 per cent of Regular Resources (7 per cent set aside) is available each year to support strategic and innovative programmes that respond to the urgent needs of the most vulnerable children. - Country Offices can call upon the Emergency Programme Fund (EPF), a $75 million revolving fund, which provides reimbursable loans to offices that require immediate financing of emergency programmes The Results and Resources Framework is regularly reviewed, and the Department of Financial and Administrative management provides management with financial information and analysis required to support the allocation of resources to fund corporate priorities. Survey information found that, of 117 respondents, 92 (78%) found UNICEF to be 'excellent, very good or fairly good' at communicating openly the criteria for allocating financial resources (transparency). Expenditure information is available in three forms: one format is similar to the Integrated Results and Resources framework; one takes the form of updated financial estimates; and the third is the annual audited financial statements, which provides a detailed breakdown of actual expenditure, and include reporting on employee benefits expenses. Expenditure by country, and at the project level within countries, is available on UNICEF's financial transparency portal; open.unicef.org. However, the most recent external audit found that UNICEF has a multiplicity of budgets covering different areas of expenditure in different years, and that role of the budget as a tool of financial control may accordingly have been reduced.	
Element 4: The organisational statement or policy is publicly available	4		
Overall Score:	4		
Overall Rating:	Highly satisfactory		High confidence

MI 4.2: Allocated resources disbursed as planned

Element	Score	Narrative	Source Documents
Element 1: The institution sets clear targets for disbursement to partners	4	The results framework which accompanies UNICEF's 2014-2017 Strategic Plan includes an indicator to track the proportion of allocated Regular Resources for programmes expended at the end of each year. The framework sets the baseline figure at 96% and indicates a target for Regular Resources of greater than 95% percent going forward.	3, 6, 10, 57
Element 2: Financial information indicates that planned disbursements were met within institutionally agreed margins	3	The organisation's audited financial statements for the year 2014 for all resources (including ORR and ORE) report that 'The total budget utilized in 2014 was $4.87 billion, 89 per cent of final budget' For Regular Resources, the utilized budget was $807 million for country programmes and $41 million for global and regional programme, with final budget utilization of 95 per cent and 89 per cent, respectively.' Variances are clearly explained; firstly by the often multi-year nature of Other Resources (regular and emergency), so that budgets associated with the related grants are issued throughout the year, as and when contributions are received from donors. Secondly, as an external factor, programmatic variations, particularly those related to the high volume of humanitarian response work in relation to six concurrent Level 3 crises, also account for variations.	
Element 3 Clear explanations are available in relation to any variances	4		
Element 4: Variances relate to external factors rather than internal procedural blockages	4	For Regular Resources specifically, the corporate Results Framework includes an indicator to track the proportion of allocated Regular Resources for programmes expended at the end of each year. As per the financial statement, above, UNICEF achieved its target (of 95) in 2014, but not in 2015, when a net deficit of $75.5 million was incurred, due mainly to increases in expenses on programmatic activities. Finally, survey data finds that of 102 respondents who assessed whether UNICEF provides reliable information on how much and when financial allocations and disbursement will happen (predictability), 89 (87%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Score:	3.75		
Overall Rating:	Highly satisfactory		High confidence

MI 4.3: Principles of results based budgeting applied

Element	Score	Narrative	Source Documents
Element 1: The most recent organisational budget clearly aligns financial resources with strategic objectives/intended results of the current Strategic Plan	4	Unlike prior UNICEF strategic plans, the current Strategic Plan's Integrated Results and Resources Framework explicitly connects resource amounts to the intended corporate outcomes and outputs set by the Strategic Plan. The VISION system provides the operational vehicle for this.	2, 5, 6, 7, 40, 86, 128
Element 2: A budget document is available which provides clear costings for the achievement of each management result	2	However, an independent evaluability assessment of UNICEF's Strategic Plan found that UNICEF cannot currently determine the adequacy of resources to achieve the anticipated results. It identifies the challenge as arising from the use of a budgeting approach that is essentially means-based (based on revenues supplied) rather than results-based (providing an aggregate costing of work necessary to achieve results). "In other words, the integrated results and resources framework is not based on amounts required to achieve results, but on the expected availability of resources."	
Element 3: Systems are available and used to track costs from activity through to result (outcome)	4	UNICEF committed in its management response to reviewing RBB approaches and practices and to assessing the feasibility of changing UNICEF's approach to budgeting practices to an approach more supportive of results-based management by December 2016. It also agreed to develop and roll out a budget formulation tool that reinforces and supports results-based budgeting.	
Element 4: There is evidence of improved costing of management and development results in budget documents reviewed over time (evidence of building a better system	4	The VISION system now enables the tracking of costs from activities through to results. Evidence of other activities adopted to improve the costing of management and development results include refinements to the VISION system and clearer guidance on results based budgeting within Country Programme Documents for Other Resources ceiling levels. A new RBM training module has also been developed and is being rolled out. A 'costed theory of change' is under development for the next Strategic Plan. The 2016 Case for Support document also provides a clear narrative of the funding storyline against outcome areas.	
Overall Score:	3.5	Survey data finds that of 117 respondents who assessed whether UNICEF aligns its resources with results, 94 (80%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Rating:	Highly satisfactory		High confidence

MI 4.4: *External audit or other external reviews certifies the meeting of international standards at all levels, including with respect to internal audit*

Element	Score	Narrative	Source Documents
Element 1: External audit conducted which complies with international standards	4	Documentation records that UNICEF's external auditor (the UN's Board of Auditors) conducts audits in accordance with the International Standards on Auditing. The most recent external audit available (to year ended 2015) acknowledges a range of steps initiated by UNICEF to improve its internal functions, but also identifies a number of areas which require greater internal control, including aspects of budget and cash management, reserves policies of national committees, programme management, inventory, procurement and contract management. Executive Board documentation does not include a formal management response to the report of the Board of Auditors, but the report is discussed at the Executive Board. Instances of responses in relation to concerns raised by the Board of Auditors are however available: for example, in response to concerns raised about the systems and routines for selecting, monitoring and evaluating implementing partners, under the Harmonised Approach to Cash Transfers, clear procedures have been set out to ensure adherence to the required standards. A formal management response is produced in response to the annual report of the Office of Internal Audit and Investigations. An external review of UNICEF's internal audit function conducted in 2013 concluded that the "Office of Internal Audit generally conforms to the Definition of Internal Auditing, the International Standards for the Professional Practice of Internal Auditing, and the Code of Conduct and is well placed to further positively impact UNICEF." UNICEF's Audit Advisory Committee also provides ongoing assurance on the effectiveness and efficiency of the organization's internal audit services. Both functions generate independent reports which are discussed at the Executive Board and are publicly available.	10, 15, 33, 40, 118
Element 2: Most recent external audit confirms compliance with international standards across functions	2		
Element 3: Management response is available to external audit	2		
Element 4: Management response provides clear action plan for addressing any gaps or weaknesses identified by external audit	2		
Element 5: Internal audit functions meet international standards, including for independence	4		
Element 6: Internal audit reports are publicly available	4		
Overall Score:	3.0		
Overall Rating:	Satisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1: A clear policy or organisational statement exists on how any issues identified through internal control mechanisms will be addressed	4	UNICEF's Office of Internal Audit and Investigations is focused on the efficient and effective execution of programmes and operations; the safeguarding of assets from inappropriate use; the fulfilment of accountability obligations; and compliance with financial rules and regulations, including those set by the wider UN system. A clear Internal Control framework and mechanism exists, alongside robust guidelines for management and staff.	10, 15, 33, 40, 118
Element 2: Management guidelines or rules provide clear guidance on the procedures for addressing any identified issues, including timelines	4	The 2015 Internal Audit opinion stated that, on the basis of the scope of work undertaken, the adequacy and effectiveness of UNICEF's framework of governance, risk management and control were generally satisfactory. Of 38 internal audit reports issued in 2015, 27 (or 71 per cent) were rated satisfactory overall, while 11 (29 per cent) were rated as unsatisfactory. The Office of Internal Audit and Investigations is in the process of adopting a more proactive approach to risk, and has developed a Risk Assessment Methodology to identify the most significant risk areas to the achievement of UNICEF's objectives, and then identify audit projects and related resources needed to address these risk areas.	
Element 3: Clear guidelines are available for staff on reporting any issues identified	4		
Element 4: A tracking system is available which records responses and actions taken to address any identified issues	4	The results framework which accompanies UNICEF's current Strategic Plan includes two indicators which track the number of audit recommendations outstanding for a period of greater than 18 months, and the percentage of complaints which are investigated and closed within six months. Actions to address any identified issues are also recorded.	
Element 5: Governing Body or management documents indicate that relevant procedures have been followed/action taken in response to identified issues, including recommendations from audits (internal and external)	2	Management information indicates that action taken within agreed timelines to address audit recommendations sits at a comparatively high level: the overall implementation rate of audit recommendations as at 31 December 2015 was 97.5 per cent for reports issued in 2012, 98 per cent for reports issued in 2013, and 90 per cent for reports issued in 2014.	

Element 6: Timelines for taking action follow guidelines/ensure the addressing of the issue within twelve months following its reporting.	2		
Overall Score:	3.33		
Overall Rating:	Highly satisfactory		High confidence

MI 4.6: Policies and procedures effectively prevent, detect, investigate and sanction cases of fraud, corruption and other financial irregularities

Element	Score	Narrative	Source Documents
Element 1 : A clear policy/guidelines on fraud, corruption and any other financial irregularities is available and made public	4	UNICEF's Policy Prohibiting and Combatting Fraud and Corruption requires all staff and non-staff personnel to report reasonable suspicions of fraud, and outlines steps to be taken in response to allegation. Clear roles and responsibilities for both staff and managers are outlined in the Policy, which is publicly available. In a bid to encourage reporting, UNICEF also has a policy to protect whistle blowers, with which staff interviewed were familiar. The Policy Programmes and Procedure Manual also requires audits of implementing partners' financial management systems at least once in a programme cycle. This is a crucial area, as a separate report indicates that "the most common themes of investigation into misconduct were fraud and the misuse of fraud by third parties", highlighting "the critical importance for UNICEF to strengthen its capacity to manage implementing partners." The Harmonised Approach to Cash Transfers framework sets out clear procedures for capacity assessments of implementing partners as part of risk management. Policy Prohibiting and Combatting Fraud and Corruption implementation is evidenced through internal and external audit processes, and the monitoring of internal control processes. Both internal and external audits are reported to the Executive Board, with documentation publicly available. UNICEF's Audit Advisory Committee also plays a significant oversight role and produces its own annual reports, also presented to the Executive Board. The most recent external audit of UNICEF found that there had been 32 cases of fraud or presumptive fraud during the period under review, which had resulted in estimated financial losses amounting to $728,553. Of this amount, UNICEF recovered $47,170. Under the Harmonised Approach to Cash Transfers, 81% of scheduled audits of partners took place in 2015, up from 75% in 2014.	6, 9, 10, 21, 15, 17, 24(b), 97
Element 2: The policy/guidelines clearly define the roles of management and staff in implementing/complying with the guidelines	4		
Element 3: Staff training/awareness-raising has been conducted in relation to the policy/guidelines	No evidence		
Element 4: There is evidence of policy/guidelines implementation, e.g. through regular monitoring and reporting to the Governing Body	4		
Element 5: There are channels/mechanisms in place for reporting suspicion of misuse of funds (e.g. anonymous reporting channels and "whistle-blower" protection policy	4		
Element 6: Annual reporting on cases of fraud, corruption and other irregularities, including actions taken, ensures that they are made public	4		
Overall Score:	4		
Overall Rating:	Highly satisfactory		High confidence

Performance Area: Relationship Management

Engaging in inclusive partnerships to support relevance, to leverage effective solutions and to maximise results (in line with Busan Partnerships commitments)

KPI 5: Operational planning and intervention design tools support relevance and agility (within partnerships)			
Overall KPI Rating	**2.69**	**Overall KPI**	**Satisfactory**

MI 5.1: Interventions aligned with national /regional priorities and intended national/regional results

Element	Score	Narrative	Source Documents
Element 1 : Reviewed country or regional strategies make reference to national/regional strategies or objectives	4	The Strategic Plan (2014-2017), the Policy, Programmes and Procedure Manual and 2015 Programme Strategy Guidance Notes require County Programmes to be aligned with national development priorities, with the latter including alignment with national strategies and plans as part of its checklist. MoREs also requires analysis of national plans, objectives and goals.	1, 2, 4, 15, 16, 17, 12, 24(b), 26, 28, 44, 45, 46, 73-85, 98
Element 2: Reviewed country strategies or regional strategies link the results statements to national or regional goals	4	UNICEF appears to have delivered on this commitment; several country delegations at the 2014 annual session expressed their satisfaction with the strong alignment of recently prepared country programmes documents with their national development plans, priorities and intended results. A sample of Country Programme Documents analysed also finds comprehensive alignment with/reference to national strategies, plans and targets . Finally, annual assessments of Country Programme Documents (CPD) quality include consideration of alignment to national priorities and national results, such as those in Poverty Reduction Strategy Papers or other national strategies or plans.	
Element 3: Structures and incentives in place for technical staff that allow investment of time and effort in alignment process.	4	In terms of incentives, both the Programmes and Procedure Manual and 2015 Programme Strategy Guidance Notes require County Programmes to be aligned with national development priorities, with the latter including alignment with national strategies and plans as part of its checklist.	
Overall Score:	4	Survey data finds that of 117 respondents who assessed whether UNICEF interventions are designed and implemented to fit with national programmes and intended results, 109 (93%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Rating:	Highly satisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1 : Intervention designs contain a clear statement that positions the intervention within the operating context.	4	UNICEF's Policy Programme and Procedure Manual stipulates a Common Country Assessment as the first formal step which Country Offices are required to undergo in the preparation of a new Country Programme. This establishes a "common understanding of the main development challenges" faced by host countries, as well as their underlying causes. The Policy Programme and Procedure Manual also requires a Situation Analysis of Women and Children (SITAN) to be conducted at least once during the course of a Country Programme. This involves a "synthesis of new statistics, national policies, laws and trends, and new research and analysis accumulated over the past years". The MoRES system also involves an "analysis of the barriers and bottlenecks to realizing the rights of every child". The results of this analysis play a crucial role in determining the nature of Country Office programming, and whether it concentrates more heavily on the demand for services, the supply of services or the enabling environment. Programme Strategy Guidance Notes from 2015 build on MoRES guidance to also emphasise context analysis, including as part of their checklist.	1, 2, 4, 15, 16, 17, 12, 24(b), 26, 28, 44, 45, 46, 73-85, 98
Element 2: Context statement has been developed jointly with partners	4		
Element 3: Context analysis contains reference to gender issues, where relevant	4	Review of a sample of Country Programme Documents finds that all provide a clear statement of context, referencing the CCA and the SitAn, though the links from context to operational planning were not always clearly explained or extrapolated. Context analyses in the case of CCAs have been developed jointly with partners, though it is not fully clear whether SitAns have been jointly developed. MoRES guidanace advocates the development of context analysis with partners.	
Element 4: Context analysis contains reference to environmental sustainability and climate change issues, where relevant	0		
Element 5: Context analysis contains reference to governance issues, including conflict and fragility, where relevant	2	Context analyses sampled within CPDs provide comprehensive reference to gender, which is a key element of the SitAn and CCA, as well as MoRES. Environmental sustainability and climate change issues are not a feature of those analysed, and do not appear in the checklist for CPDs. Governance issues are	

Element 6: Evidence of reflection points with partner(s) that take note of any significant changes in context.	No evidence	included in some cases but not always systematically.
		Survey data finds that of 117 respondents who assessed whether UNICEF interventions are tailored to the specific situations and needs of the local context, 109 (90%) found UNICEF to rate 'excellent, very good or fairly good'. In terms of the 106 respondents who assessed whether UNICEF interventions are interventions prioritise equity in the national context, 103 (97%) found UNICEF to rate 'excellent, very good or fairly good'.
Overall Score:	2.8	
Overall Rating:	Satisfactory	High confidence

MI 5.3: Capacity analysis informs intervention design and implementation, and strategies to address any weaknesses are employed

Element	Score	Narrative	Source Documents
Element 1 : Intervention designs contain a clear statement of capacities of key national implementing partners	4	Capacity development of national partners to effectively address the rights of women and children is identified as one of the key implementation strategies identified by UNICEF's current Strategic Plan. The Policy, Programmes and Procedures Manual, and MoRES, both comprehensively integrate capacity development as both a strategy and an intended result for country programmes. Under MoRES, capacity analysis includes analysis of resources, strategy, staffing, systems and processes and performance, although not culture. However, these dimensions of capacity analysis are not comprehensively reflected in all the CPDs examined, though all reflect at least some of them. It is unclear whether the capacity analysis statement has been developed jointly. In response, programmatic strategies commit to addressing the relevant weaknesses identified. The Mid-Term Review of the Strategic Plan found that over 2014 and 2015, 100 percent of country offices reported use of 'capacity development' as an implementation strategy, one of only two strategies with such a wide level of utilization. Review of a sample of CPDs found capacity development comprehensively mainstreamed throughout, although this was sometimes conceptually reduced to 'training'. Survey data supports these findings, with the 97 respondents who assessed whether UNICEF interventions are based on realistic assessments of national / regional capacities to realise child rights, including government, civil society and other actors, 88 (90%) found UNICEF to rate 'excellent, very good or fairly good'. Reflection points with partners are signalled under MoRES, and interviews with regionally based staff indicate that such reflections do take place, although are not always formalised.	2, 3, 4, 14, 17, 19, 20, 21, 22, 24(a), 24(b), 26, 28, 34, 35, 44, 46, 47, 49, 57, 59, 98, 106, 139
Element 2: Capacity analysis considers resources, strategy, culture, staff, systems and processes, structure and performance	3		
Element 3: Capacity analysis statement has been developed jointly where feasible	No evidence		
Element 4: Capacity analysis statement includes clear strategies for addressing any weaknesses, with a view to sustainability	3		
Element 5: Evidence of regular and resourced reflection points with partner(s) that take note of any significant changes in the wider institutional setting that affect capacity	3		
Overall Score:	3.25		
Overall Rating:	Highly satisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1 : Intervention designs include detailed analysis of and mitigation strategies for operational risk	3	UNICEF's Strategic Plan commits to risk assessment and mitigation. The 2009 Risk Management Policy requires UNICEF offices to produce and regularly update risk and control self-assessments, across four categories: institutional, programmatic and operational; contextual; and other.	2, 4, 10, 11, 15, 16, 31, 33, 36, 37, 43, 44, 46, 130
Element 2: Intervention designs include detailed analysis of and mitigation strategies for strategic risk	2	The Enterprise Risk Management System is the main vehicle for identifying and categorising risk. However, the system relies on self-assessment rather than external review, although Regional Offices play a role in oversight. Documentation takes place through the Enterprise Risk Management System. A New York-based Risk Manager analyses data and trends but capacity is not sufficient to enable full documentation and communication of all risks identified and being managed by UNICEF's decentralised offices.	
Element 3: Intervention designs include detailed analysis of and mitigation strategies for political risk	1	Recently updated procedures for the preparation of country programmes also require that CPDs be informed by "an analysis of risks related to disasters, climate change, conflict, epidemics and other shocks. Country Offices should consider "the specific risks and opportunities in relation to expected programme results… …and ensure that appropriate risk management mechanisms are put in place."	
Element 4: Intervention designs include detailed analysis of and mitigation strategies for reputational risk	0	Analysis of a sample of country programme documents (some of which pre-date the updated Guidance) finds that: • The majority of CPD designs analysed include analysis and mitigation for operational risk but this is not comprehensive or systematic in all cases	
Element 5: Risks are routinely monitored and reflected upon by the partnership	2	• CPD designs include analysis and mitigation for operational risk but this occurs only in some cases (less than half) • No CPD designs analysed include analysis and mitigation for political risk • No CPD designs analysed include analysis and mitigation for	

Element 6: Risk mitigation actions taken by the partnership are documented and communicated	2	reputational risk Survey data finds that of 97 respondents who assessed whether UNICEF pays sufficient attention to risk in its programing and other interventions in the country. 86 (88%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Score:	1.67		
Overall Rating:	Unsatisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1 : Intervention design documentation includes the requirement to analyse cross cutting issues	3	Clear policies, procedures and guidance are in place to require UNICEF staff to integrate an analysis of cross-cutting issues in interventions, as reflected in Country Programme Strategy Notes and the Policy, Programming and Procedures Manual. However, this is more developed in gender, equity, governance and human rights than for environmental sustainability. Specifically:	1, 2, 4, 15, 17, 2, 23, 24, 25, 27, 28, 38, 44-46, 73-85, 99-102, 128
		• The Gender Policy and Gender Action Plan operationalises the strategic commitment to gender equality and mandate its integration in programming. Recently updated guidelines on the preparation of country programmes state that these policies should be consulted to enable the integration of actions to promote gender equality.	
Element 2: Guidelines are available for staff on the implementation of the relevant guidelines	3	• UNICEF's Human Rights Based Approach to Planning (HRBA) ensures that human rights analyses are a key component of intervention designs, and an independent evaluation of the implementation of the approach has found that, in general, its prescriptions were being applied (though application of the approach was often based on individual staff members' understandings of human rights, as opposed to knowledge of the theory).	
		• The renewed emphasis in 2010 on equity has led equity analysis to become a core element of programmatic analysis through the Monitoring Results for Equity (MORES) system. Recently updated guidelines on the preparation of country programmes requires the	

Element 3: Approval procedures require the assessment of the extent to which cross-cutting issues have been integrated in the design	3	development process requires MORES to be taken into account, with results structures prioritising the most significant barriers and bottlenecks to the supply, demand and quality of services for children, especially the most vulnerable and disadvantaged. • MoRES enables all new interventions to be assessed from a good governance perspective in relation to the institutional and societal blockages and barriers that constrain the realisation of child rights. • Publications such as 'Unless we act now: the impact of climate change on children' and 'Why sustainable energy matters to children', provide a strategic background for environmental sustainability, which is more concretely operationalised through the Strategic Framework on Environmental Sustainability for Children 2016-2017. This includes a set of five priorities for the 2016-2017 period, including strengthening policy and guidance on environmental sustainability as a cross-cutting issue and promoting the inclusion of environmental sustainability in UNICEF programmes. Combined with the 2016 Executive Directive on addressing climate change for children , this promises a sharper programmatic focus on environmental sustainability going forward
Element 4: Intervention designs include the analysis of gender issues	4	Checklists for CPDs reference gender, equity, good governance (from the MoRES perspective) and human rights but not environmental sustainability. Review of a sample of CPDs found: • Equity and human rights issues systematically integrated • Gender responses systematically integrated throughout, though often with a specific lens e.g. Gender Based Violence • Governance responses partly integrated, but often conceptually interpreted as 'training' • Environmental sustainability not integrated, or only lightly addressed
Element 5: Intervention designs include the analysis of environmental sustainability and climate change issues	0	Monitoring frameworks were diverse, with some results framework indicators touching on all three cross-cutting issues, and some touching very few. Gender concerns were the most frequently integrated indicators. In terms of survey findings: • of 90 respondents who assessed whether UNICEF promotes gender equality in all relevant areas of its work, 84 (93%) found UNICEF to

Element 6: Intervention designs include the analysis of good governance issues	2	rate 'excellent, very good or fairly good'. • of 68 respondents who assessed whether UNICEF promotes environmental sustainability and addressing climate change in all relevant areas of its work, 53 (78%) found UNICEF to rate 'excellent, very good or fairly good'. • of 84 respondents who assessed whether UNICEF promotes the principles of good governance in all relevant areas of its work (for example, reduced inequality, access to justice for all, impartial public administration, being accountable and inclusive at all levels), 61 (72%) found UNICEF to rate 'excellent, very good or fairly good'. • of 94 respondents who assessed whether UNICEF promotes the realisation of child and human rights in all relevant areas of its work, 91 (97%) found UNICEF to rate 'excellent, very good or fairly good'. • of 83 respondents who assessed whether UNICEF promotes equity in all relevant areas of its work, 77 (93%) found UNICEF to rate 'excellent, very good or fairly good'.	
Element 7: Plans for intervention monitoring and evaluation include attention to cross cutting issues	2		
Overall Score:	2.43		
Overall Rating:	Satisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1 : Intervention designs include statement of critical aspects of sustainability, including; institutional framework, resources and human capacity, social behaviour, technical developments and trade, as appropriate.	2	Sustainability is a feature of MoRES guidance, though this has not consistently yet fed into programme design. Review of a sample of Country Programme Documents indicate a variable approach to sustainability, with some placing significant explicit emphasis on sustainable results and gearing programme strategies towards this but others interpreting sustainability as capacity development, or referencing it without clear explanation/interpretation.	24, 26, 87, 112
Element 2: Key elements of the enabling policy and legal environment that are required to sustain expected benefits from a successful intervention are defined in the design	2	The most prevalent aspects of sustainability reflected are resources and human capacity, as well as the institutional framework. The policy and legal environment are referenced in context analysis, but programmatic strategies to address them are not systematically reflected, and anticipated timeframes for reform are only exceptionally cited. Rather than systemic approaches, capacity developed is often referenced as 'training'.	
Element 3: The critical assumptions that underpin sustainability form part of the approved monitoring and evaluation plan.	No evidence	Survey data finds that of 97 respondents who rated UNICEF on whether it engages with a wide range of partners in the country to help ensure that its programmes will become sustainable in the future, 81 (84%) assessed it as 'excellent, very good or fairly good'.	
Element 4: Where shifts in policy and legislation will be required these reform processes are addressed (within the intervention plan) directly and in a time sensitive manner.	1		
Overall Score:	1.67		
Overall Rating:	Unsatisfactory		High confidence

MI 5.7: Institutional procedures (including systems for engaging staff, procuring project inputs, disbursing payment, logistical arrangements etc.) positively support speed of implementation

Element	Score	Narrative	Source Documents
Element 1 : Internal standards are set to track the speed of implementation	3	Internal standards are set to track UNICEF's speed of implementation within the Strategic Plan, though two out of three of these focus on the Supply Division. The third is the percentage of projects delivered within time, scope and budget. The baselines for each of these indicators (57%, 90% and 70% respectively) indicate room for improvement in each case. No specific evidence has been found on benchmarking. However, Vision/Insight also contains a traffic light system which enables management oversight of on-track/off-track delivery across Country Programmes, with managers required to complete explanations where implementation is off-track. Interview indicates that the system is in regular use across UNICEF and particularly by senior management to compare performance within and across regions and operating context types.	1,2, 3, 6, 7, 8, 10, 14, 15, 16, 24, 31, 42, 43, 128, 130
Element 2: Organisation benchmarks (internally and externally) its performance on speed of implementation across different operating contexts	3	In terms of procedural delays: an efficiency review conducted by external consultants in 2013 found evidence of burdensome and time-consuming transaction procedures. Survey data however finds that of 107 respondents who assessed whether UNICEF pays sufficient attention to risk in its programing and other interventions in the country, 100 (93%) found UNICEF to rate 'excellent, very good or fairly good'.	
Element 3: Evidence that procedural delays have not hindered speed of implementation across interventions reviewed	2	In response to the efficiency review a number of "quick wins" were identified and implemented. These included: improvements to facilitate low-cost travel; higher thresholds to write-off of small unliquidated cash transfers; allowing temporary overrides of grants to facilitate payroll cost-distribution; revising the duration of mandatory breaks in service for non-staff workforce; and others. Under its Business Process simplification initiative, UNICEF has also recently adopted a modified procedure for approving country programmes, designed to	

Element 4: Evidence that any common institutional bottlenecks in speed of implementation identified and actions taken leading to an improvement	4	speed up implementation. UNICEF's Global Shared Service Center also aims to consolidate transaction processing from UNICEF offices worldwide. In humanitarian and emergency situations, UNICEF has a number of procedures and processes in place which support speedy implementation. This includes the Rapid Response Mechanism, which has been implemented during humanitarian crises in Iraq, Central African Republic and South Sudan. At the onset of a crisis, Country Offices can also re-programme RR country programme funds; request Emergency Programme Funds or UN Central Emergency Response Funds. The Country Office is expected to issue within 24-72 hours issues a Humanitarian appeal, known as a HAC (Humanitarian Action for Children) appeal, which summarizes the initial financial requirements.	
Overall Score:	3.0		
Overall Rating:	Satisfactory	Survey data found that of 97 respondents who assessed whether UNICEF adapts or amends interventions with appropriate speed as the context in the country changes, 86 (88%) found UNICEF to rate 'excellent, very good or fairly good'.	High confidence

KPI 6: Works in coherent partnerships directed at leveraging / ensuring relevance and catalytic use of resources			
Overall KPI Rating	**3.18**	**Overall KPI**	**Highly Satisfactory**

MI 6.1: Planning, programming and approval procedures enable agility in partnerships when conditions change

Element	Score	Narrative	Source Documents
Element 1 : Mechanisms in place to allow programmatic changes and adjustments when conditions change	4	Clear mechanisms are in place to allow adaptation to changing conditions. UNICEF's programming cycle, as outlined in the Policy Programmes and Procedure Manual, allow scope for modification of interventions, including funding profiles, in response to contextual shifts. 2015 Programme Strategy Guidance Notes emphasize the need for adaptive programming as conditions change. The logical frameworks which underpin UNICEF programming are not considered a single structure, but rather an ongoing process of consistent review and modification. In particular, during unstable, crisis situations, "programme plans may have to be less detailed than under stable conditions, and may have to be designed with particular flexibility to allow rapid reallocation of resources, or expansion of operational activities."	10, 15, 17, 24, 25, 26, 45, 53, 98, 103
Element 2: Mechanisms in place to allow the flexible use of programming funds as conditions change (budget revision or similar)	4		
Element 3: Institutional procedures for revisions permit changes to be made at country/regional/HQ level within a limited timeframe (less than three months)	4	Delegation of authority arrangements (see MI3.3) allow for re-profiling in-country through rapid reallocation of Regular Resources up to a maximum of $200,000, with Regional Director approval above this. For Other Resources re-profiling, UNICEF is dependent on donor agreement.	
Element 4: Evidence that regular review points between partners support joint identification and interpretation of changes in conditions	4	In terms of review: A key stage in UNICEF's programming cycle was previously the Mid Term Review. This mandatory requirement provided the opportunity for UNICEF and partners to assess changes in the country and programming environment, and to adapt programming and funding profiles if required. As of 2014, under programme simplification reforms, this is no longer mandatory, though mid-year and annual review processes remain obligatory, and Country Representatives may still decide to conduct a Mid Term Review if appropriate. Programme Strategy Guidance Notes signal the importance of regular review to inform any required course correction or adaptation (annually, at mid-term, or when programming circumstances change), "preferably with a mix of key programme partners and primary stakeholders/ partnership work'.	
Overall Score:	4		
Overall Rating:	Highly satisfactory		High confidence

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

Element	Score	Narrative	Source Documents
Element 1 : Corporate documentation contains clear and explicit statement on the comparative advantage that the organisation is intending to bring to a given partnership	4	Partnerships occupy a central role in UNICEF's operating model. The 2014-2017 Strategic Plan points out that "The aim is to avoid overlaps and define clear roles and responsibilities based on comparative advantage." The organisation engages in a number of global partnerships, and a total of 35 percent of expenditures is incurred through implementing partners. UNICEF is also the UN's largest recipient of resources for Joint Programmes, including the CERF.	2, 3, 12, 14, 19, 26, 39, 40, 50, 51, 53, 56
Element 2: Statement of comparative advantage is linked to clear evidence of organisational capacities and competencies as it relates to the partnership	3	The latest Strategic Plan (2014-2017) explicitly highlights the importance of partnerships, and explicitly states that they must be based on the UNICEF comparative advantage. "Being able to partner effectively and efficiently to enhance results for children, based on the UNICEF comparative advantage and shared commitments to common principles and results, has never been more important."	
Element 3: Evidence that resources/ competencies needed for intervention area(s) are aligned to the perceived comparative advantage	2	At the global level, the HQ Programme Division has, in light of the increased importance of programme partnerships, developed a set of guidelines that outline the preparatory steps before engaging in partnerships, to ensure that participation is justified and adds value to existing efforts. At the country level, the Programme Policy and Procedure Manual requires Country Programme Strategies to include analyses of programme partnerships, which describe the "most important contributions to the planned results of the Country Programme which will be made by" partners, and how these partnerships will operate. In addition, Country Programme Action Plans are required to include partnership strategies, which outline other donors' or partners' expected contribution to the country programme goals. 2015 Programme Strategy Guidance Notes explicitly	

		address partnerships, reflecting them both as a core strategy, and requiring the articulation of 'UNICEF's vision for effective programme partnerships.'	
Element 4: Comparative advantage is reflected in the resources (people, information, knowledge, physical resources, networks) that each partner is able (and willing) to bring to the partnership	2	UNICEF's statement of comparative advantage, as reflected in the Strategic Plan, is linked to its capacities as an advocate, convenor, expert adviser, knowledge generator, etc. However, an independent evaluability assessment of the Strategic Plan found that the assumptions underlying UNICEF's engagement in partnerships were only treated lightly, which was concerning, given the centrality of their anticipated role.	
Overall Score:	2.75	UNICEF 's comparative advantages within partnerships are reflected within programmatic plans and reports, with advocacy and convening power, as well as operational delivery, reflected in Country Programme Documents. However, some CPDs are not explicit on the justification for the adoption of particular roles in context, and some evaluations have pointed to a lack of clarity around the use of specific aspects of comparative advantage in context.	
Overall Rating:	Satisfactory		High confidence

MI 6.3: Clear adherence to the commitment in the Busan Partnership for Effective Development Cooperation on the use of country systems

Element	Score	Narrative	Source Documents
Element 1 : Clear statement on set of expectations for how the organisation will seek to deliver on the Busan commitment/QCPR statement (as appropriate) on use of country systems within a given time period	2	Expectations on the use of country systems is scattered rather than comprehensive within UNICEF documentation and other evidence. Neither the Policy, Programmes and Procedures Manual, MoRES or Country Programme Strategy Guidance Notes provide clear or comprehensive guidance. Specific instances include UNCEF's use of the Harmonised Approach to Cash Transfers Framework, which has enabled the use of government systems for the transferring cash to implementing partners. During 2015, a total of 45% of funds ($792.4 million) was transferred to implementing partners through Governments. Work on procurement though Supply Division has also emphasised the use of government procurement mechanisms where feasible.	26, 39
Element 2: Internal processes (in collaboration with partners) to diagnose the condition of country systems	1		
Element 3: Clear procedures for how organisation to respond to address (with partners) concerns identified in country systems	2	Beyond financial systems, the MoRES stresses the use local data gathering systems where these are judged to be of a sufficient quality, and programmatic guidance in the Programme Policy and Procedure Manual emphasise the use of national results and data gathering systems. MoRES provides for a process to diagnose the condition of country systems, though this does not relate specifically to financial systems. The extent to which such a diagnosis has filtered through to inform planning, such as in the design of Country Programme Documents, is uncertain within the evidence, with no CPDs reviewed including a clear diagnostic of country systems. In terms of responses to concerns identified, the use of capacity development as an implementation strategy – discussed under MI 5.3 – reflects a process and procedure for addressing weaknesses in country policy and planning systems, though not specifically financial ones. No CPDs or annual reports examined show evidence of clear and transparent reporting of reasons for non-use of country systems.	
Element 4: Reasons for non-use of country systems clearly and transparently communicated	0		
Element 5: Internal structures and incentives supportive of greater use of country systems	0	The Programme Policy and Procedure Manual, MoRES and Country Programme Guidance Notes provide the main potential vehicle for incentivising the use of country systems, but none of these items provide a clear statement of encouragement beyond the use of local data gathering system in MoRES/ the PPPM. Beyond HACT, there is no apparent monitoring of use of country	

Element 6: Monitoring of the organisation trend on use of country systems and the associated scale of investments being made in strengthening country systems	2	systems/scale of investment in their improvement, with no corporate indicator to this effect. However, survey data finds that of 97 respondents who assessed whether UNICEF channels financial resources through country systems (both financial and non-financial) in the country as the default option, 66 (68%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Score:	1.17		
Overall Rating:	Unsatisfactory		High confidence

MI 6.4: Strategies or designs identify synergies, to encourage leverage/catalytic use of resources and avoid fragmentation

Element	Score	Narrative	Source Documents
Element 1 : Strategies or designs clearly recognise the importance of synergies and leverage	4	UNICEF's current Strategic Plan commits the organisation to fostering coherence and synergies across funds, programmes and specialised agencies in UN system to better support countries. The Plan was itself developed in collaboration with other UN agencies, and mechanisms at the country level to identify synergies and commits partners to contributing to shared results to the maximum extent possible in thematic areas in which multiple agencies are active. The results framework which accompanies the Strategic Plan also includes an indicator which tracks the number of offices implementing the operating procedures for Delivering as One. The baseline is set at 28%. Key other guidance, such as the PPPM, MoRES and Country Programme Strategy Guidance Notes, all stress the importance of synergies. The sample of CPDs reviewed all place explicit emphasis on synergies and articulate clearly UNICEF's role within the country partnership, based on its comparative advantage. The avoidance of duplication or fragmentation not always explicitly stated. Survey data also finds that of 117 respondents who assessed whether UNICEF prioritises working in synergy/ partnerships as part of its business practice, 109 (93%) found UNICEF to rate 'excellent, very good or fairly good'. Whilst some CPDs – particularly more recent ones – locate UNICEF's own country programme intentions within intended wider changes, the rationale from intervention through the logic chain to impact is not always clear or fully extrapolated. Evaluations also find that the intended contribution to wider reform processes or impact, and the causal pathways for the change, are not always clearly defined. Whilst guidance on leverage and the catalytic use of resources is provided within MoRES, this has not yet filtered down consistently to programming, as CPDs and evaluations reflect.	
Element 2: Strategies or designs contain clear statements of how duplication/fragmentation will be avoided based on realistic assessment of comparative advantages	4		
Element 3: Strategies or designs contain clear statement of where an intervention will add the most value to a wider change.	2		
Element 4: Strategies or designs contain a clear statement of how leverage will be ensured	2		
Element 5: Strategies or designs contain a clear statement of how resources will be used catalytically to stimulate wider change	2		
Overall Score:	2.8		
Overall Rating:	Satisfactory		High confidence

MI 6.5: Key business practices (planning, design, implementation, monitoring and reporting) coordinated with other relevant partners (donors, UN agencies, etc.) as appropriate

Element	Score	Narrative	Source Documents
Element 1 : Evidence that the organisation has participated in joint planning exercises, such as the UNDAF	4	UNICEF's Programme Policy and Procedures manual requires UNICEF to participate in the harmonised country programming process. The Programming Steps identified require UNICEF to conduct its planning, design, implementation, monitoring and reporting activities within the framework of the UN Country Team. 2015 Programme Strategy Guidance Notes also point to the importance of joint planning and programming.	2, 4, 6, 14, 15, 16, 17, 18, 19, 20, 21, 24, 26, 28, 39, 41, 42, 43, 44, 45, 46, 97, 98, 122
Element 2: Evidence that the organisation has aligned its programme activities with joint planning instruments, such as UNDAF	4	In 2015, a third of UN country team signed new UNDAFs. As part of this process, UNICEF offices participated in 762 Results Groups in 123 countries. More than half of these have harmonized planning, monitoring and reporting instruments with associated agency accountability for joint work plans. In 2015, data finds that UNICEF partnered with 26 agencies to implement a total of 199 joint programmes in 79 countries. It is the UN's largest recipient of joint programme funds. CPDs reviewed find clear evidence in all cases of alignment of programming activities with UNDAFs.	
Element 3: Evidence that the organisation has participated in opportunities for joint programming where these exist	4		
Element 4: Evidence that the organisation has participated in joint monitoring and reporting processes with key partners (donor, UN etc)	4	In terms of joint monitoring and reporting, UNICEF participates in a range of mechanisms, including UNDAF reviews and evaluation; joint programme harmonised monitoring and reporting; and other harmonised processes. These systems are reflected both in CPDs and in independent evaluations. Evidence of shared analysis and associated strategies is similarly comprehensive, with Situation Analyses, Common Country Assessments etc all conducted jointly in sample countries and with strong UNICEF participation in CCAs from a child rights perspective. UNICEF also participates both in joint evaluations of UNDAF and in a range of joint evaluations at global and country level, as its annual report on the Evaluation function, and evaluation products themselves, reflects It Co-Chairs the joint UN Evaluation Group.	
Element 5: Evidence of the identification of shared information gaps with partners and strategies developed to address these	4		
Element 6: Evidence of participation in the joint planning, management and delivery of evaluation activities	4		
Overall Score:	4	Survey data also finds that of 117 respondents who assessed whether UNICEF ensures that its bureaucratic procedures (planning, programming, administrative, monitoring and reporting) are synergised with those of its partners (for example, donors, UN agencies), 87 (74%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Rating:	Highly satisfactory		High confidence

MI 6.6: Key information (analysis, budgeting, management, results etc.) shared with strategic/implementation partners on an ongoing basis

Element	Score	Narrative	Source Documents
Element 1 : Clear corporate statement on transparency of information	4	UNICEF has a clear corporate statement on the transparency of information, reflected in the results framework of the 2014-2017 Strategic Plan (the "timely publication of all financial and annual performance data in the public domain"). UNICEF became a signatory to the International Aid Transparency Initiative (IATI) in 2012 and is ranked as the third most transparent out of 46 major donor organisations worldwide in 2016. It is recognized as the organization that has made the most significant progress since 2013, and one of only 10 that have fulfilled their commitment to making information about their finances, programmes and results public by end of 2015.	9, 12, 16, 18, 25
Element 2: The organisation has signed up to the International Aid Transparency Initiative	4		
Element 3: Information is available on analysis, budgeting, management in line with the guidance provided by the International Aid Transparency Initiative	3	Information is widely available on analysis, budgeting and management. Country Office annual reports have been public documents since 2011; audit reports became public documents in 2012; and all evaluations are publicly accessible online. In 2015, UNICEF launched a web portal - open.unicef.org - to improve access to its programme and financial data. Management indicate that the challenge now is to move the discourse beyond compliance to the Common Standard, to one where transparency underpins UNICEF's business practice on a daily basis. However a recent assessment of Country Offices ranked transparency as satisfactory to weak, with particular gaps in efforts to support government transparency.	
Element 4: Evidence that partner queries on analysis, budgeting, management and results are responded to in a timely fashion	4		
Element 5: Evidence that information shared is accurate and of good quality.	4		
Overall Score:	3.8	In terms of partner queries, survey data finds that of 117 respondents who assessed whether UNICEF shares key information (analysis, budgeting, management, results) with partners on an ongoing basis (transparency), 94 (80%) found UNICEF to rate 'excellent, very good or fairly good'. Data quality and accuracy is considered as accurate by the IATI and interviewees.	
Overall Rating:	Highly satisfactory		High confidence

MI 6.7: Clear standards and procedures for accountability to beneficiaries implemented

Element	Score	Narrative	Source Documents
Element 1 : Explicit statement available on standards and procedures for accountability to beneficiary populations e.g. Accountability to Affected Populations	4	The 2014-2017 Strategic Plan contains an explicit statement of commitment on ensuring accountability to affected populations within humanitarian work particularly, and MoRES guidance emphasises the need to engage communities in identification and monitoring of bottlenecks/barriers to the realisation of child rights. UNICEF applies the IASC AAP Operational Framework as its main set of standards and is part of the IASC Task Team on Accountability to Affected Populations and Prevention of Sexual Exploitation and Abuse.	2, 24, 28, 29
Element 2: Guidance for staff is available on the implementation of the procedures for accountability to beneficiaries	4	As well as the guidance provided in MoRES, UNICEF has also produced a range of guidance and tools on AAP in humanitarian action, including introductory presentations on AAP for staff; a good practice note; recommended actions by commitment; and a checklist for delivery against commitments. Training has been conducted on AAP across UNICEF and legal provisions incorporated into UNICEF partnership agreements with civil society organizations that compel them to put measures into place to mitigate the risk of sexual exploitation and abuse by their own staff and any subcontracting entity	
Element 3: Training has been conducted on the implementation of procedures for accountability to beneficiaries	4	The Policy, Programmes and Procedures Manual and MoRES guidance emphasise the importance of consultation with affected populations though do not reference AAP explicitly. Programme Strategy Guidance Notes similarly do not reference AAP explicitly, but emphasise the importance of consultation. In 2015, more than three quarters of countries surveyed reported that affected populations were consulted during one or more phases of humanitarian programming processes, representing an increase from just more than two thirds of countries in 2014. Initiatives implemented in 2016 include the U-Report, a new technology to enable the participation of affected communities in all phases of humanitarian action, which was under way in 12 countries.	
Element 4: Programming tools explicitly contain the requirement to implement procedures for accountability to beneficiaries	3	Checklists are available for ensuring that AAP commitments are met in	

Element 5: Approval mechanisms explicitly include the requirement to assess the extent to which procedures for accountability to beneficiaries will be addressed within the intervention	2	programming, but these are not mandatorily applied in determining approval. Standard indicators do not include specific measures on AAP, but AAP is considered within the MoRES system plus in all humanitarian evaluations reviewed.
Element 6: Monitoring and evaluation procedures explicitly include the requirement to assess the extent to which procedures for accountability to beneficiaries have been addressed within the intervention	3	
Overall Score:	3.33	
Overall Rating:	Highly satisfactory	High confidence

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

Element	Score	Narrative	Source Documents
Element 1 : Evidence of participation in joint performance reviews of interventions e.g. joint assessments	3	UNICEF's Programme Policy and Procedure manual requires programmes to be jointly designed and monitored with national partners. The organisation's Evaluation Policy clearly stipulates that "whenever possible, UNICEF evaluations must be planned and conducted in partnership with national authorities, addressing issues relevant to the national development agenda". However, a meta-analysis of evaluations for 2014 report found that although UNCIEF encourages country-led evaluations, where it acts as a partner rather than a leader in the evaluation process, there are still relatively few of these being carried out. A 2014 session of the Executive Board also noted the declining trend of stakeholder engagement in evaluation.	2, 3, 17, 18, 19, 20, 24, 26, 33, 32, 39, 44, 46
Element 2: Evidence of participation in multi-stakeholder dialogue around joint sectoral or normative commitments	4		
Element 3: Evidence of engagement in the production of joint progress statements in the implementation of commitments e.g. joint assessment reports	4	The Programme, Policy and Procedure Manual, as well as MoRES guidance, also emphasise the importance of joint dialogue around issues related to child rights. Analysis of a sample of Country Programme Documents and Annual Reports, as well as evaluations, confirm that such participation regularly occurs, for example within UNDAF working groups or the cluster system. There is clear evidence also of engagement in the production of joint progress statements in the implementation of commitments, reflected for instance in a wide range of Joint Assessment Reports, MDG reports and a wide range of other examples at the global level, such as the joint UNICEF/WHO Joint Monitoring Programme for Water Supply and Sanitation, joint reporting on child malnutrition with the Word Bank and WHO, and many others. Within humanitarian responses, UNICEF participates in exercises such as joint assessments and Operational Peer Reviews.	
Element 4: Documentation arising from mutual progress assessments contains clear statement of the organisation's contribution, agreed by all partners	2		
Element 5: Surveys or other methods applied to assess partner perception of progress	1	Some, but not all of these, contain a statement of UNICEF's contribution, with JAM reports being particularly variable.	
Overall Score:	2.8	Survey data also finds that of 97 respondents who assessed whether UNICEF conducts mutual assessments of progress in the country with national/regional partners, 77 (79%) found UNICEF to rate 'excellent, very good or fairly good'. UNICEF has conducted several partner surveys 2006-2011 but no evidence has been found of any more recent surveys.	
Overall Rating:	Satisfactory		High confidence

MI 6.9: Deployment of knowledge base to support programming adjustments, policy dialogue and/or advocacy

Element	Score	Narrative	Source Documents
Element 1 : Statement in corporate documentation explicitly recognises the organisation's role in knowledge production	4	UNICEF's Strategic Plan emphasises the use of evidence generated from research in supporting policy and advocacy: 'Evidence generated from research will support policy dialogue and advocacy related to the Strategic Plan's seven outcomes, gender equality and humanitarian action. Evidence generated across regions will be used to influence global policy.'	1, 2, 4, 5, 7, 171, 19, 22, 23, 24, 26, 28, 30, 35, 41, 42, 43, 44, 49, 52, 54, 58, 63, 139
Element 2: Evidence of knowledge products produced and utilised by partners to inform action	4	A mid-term review of the Strategic Plan showed that country offices indicated that, after 'capacity development', 'evidence generation, policy dialogue and advocacy' was the most widely used implementation strategy. It found that "based on lessons learned in the past, UNICEF is effectively basing policy dialogue and advocacy work on robust data and other evidence. Many examples were identified of evidence and knowledge generated at country, regional and global level. These include the Multiple Indicator Cluster Surveys (MICS), the largest source of data on women and children globally; Multiple Overlapping Deprivation Analysis that takes data from MICS and national Demographic and Health Surveys, which are applied to inform programming and advocacy at multiple levels. Some of the Global Public Goods UNICEF produces, e.g. on rights of the child, have been used to inform and develop the SDGs.	
Element 3: Knowledge products generated and applied to inform advocacy at country, regional or global level.	4		
Element 4: Evidence that knowledge products generated are timely/perceived as timely by partners	No evidence	Specific actions to enhance the corporate knowledge function include: • The global research centre – The Office of Research – Innocenti – in Florence whose agenda for research has been reformulated. The 2016 Research Policy acknowledges the critical role of research in generating high quality evidence that can support policy, programming and advocacy on behalf of children and provides a clear set of principles and standards for UNICEF-sponsored research.	
Element 5: Evidence that knowledge products are perceived as high quality by partners	4	• The creation of the Knowledge Exchange Unit in 2014 to develop an	

Element 6: Evidence that knowledge products are produced in a format that supports their utility to partners.	4	organizational approach to knowledge exchange, and specifically to harness and make available tacit knowledge and expertise. Specific initiatives include the Knowledge Exchange toolbox, to help UNICEF staff and partners plan and implement successful knowledge sharing events and the provision of online learning course to partners and the public via Agora, an online learning platform	
Overall Score:	4	There is no evidence on the perceived timeliness of products by partners, but in terms of quality and utility, survey data finds that of 97 respondents who assessed whether UNICEF provides high-quality inputs to inform policy dialogue in the country, 88 (90%) found UNICEF to rate 'excellent, very good or fairly good'.	
Overall Rating:	Highly satisfactory		High confidence

Performance Area: Performance Management

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

KPI 7: Strong and transparent results focus, explicitly geared to function			
Overall KPI Rating	2.8	**Overall KPI**	**Satisfactory**

MOPAN
Multilateral Organisation Performance Assessment Network

MI 7.1: Leadership ensures application of an organisation-wide RBM approach

Element	Score	Narrative	Source Documents
Element 1 : Corporate commitment to a result culture is made clear in strategic planning documents	4	UNICEF's Strategic Plan explicitly commits the organisation to deploying a results based management approach to support implementation of its programmes, based on "clear principles, best practices, accountability and transparency". The establishment of UNCIEF's results architecture and reporting systems is however still a work in progress, with the highly decentralised nature of the organisation meaning additional effort has been required to implement a coherent system.

The establishment of the Field Results Group has formed a major step in implementing a results based approach at country level. Specific guidance and incentives in place include Programme Strategy Notes, which require the identification of clear intended results, as well as section four of the Policy Programme and Procedure Manual, which has detailed guidance on all aspects of RBM. Furthermore, a set of standardised set of indicators against which Country Offices can report was developed in 2016 in a bid to simplify reporting processes. It is understood from interview that uptake of these standard indicators is in the region of 60%. The latest results reports indicate that in 2016, 80% of approved CPDs met organisational standards on Results Based Management

UNICEF has allocated resources to the RBM system though a) the establishment of the Field Results Group and by as well as dedicated resources within the Data, Policy and Research division, and by establishing electronic performance management systems. Called VISION/insight, this system allows management to track and measure results across country offices in real time.

The Field Results Group is tasked with providing training in RBM to country offices. Trainings began in 2016 though are not yet comprehensively rolled out across UNICEF. | 2, 3, 4, 5, 7, 15, 16, 18, 21, 22, 24, 26, 28, 30, 41, 42, 43, 86, 87, 93, 98,117,127, 132, 146 |
Element 2: Clear requirements/incentives in place for the use of an RBM approach in planning and programming	2		
Element 3: Guidance for setting results targets and develop indicators is clear and accessible to all staff	3		
Element 4: Tools and methods for measuring and managing results are available	3		
Element 5: Adequate resources are allocated to the RBM system	4		
Element 6: All relevant staff are trained in RBM approaches and method	2		
Overall Score:	3		
Overall Rating:	Satisfactory		High confidence

MI 7.2: Corporate strategies, including country strategies, based on a sound RBM focus and logic

Element	Score	Narrative	Source Documents
Element 1 : Organisation-wide plans and strategies include results frameworks	3	UNICEF's 2014-2017 Strategic Plan has an accompanying corporate results framework with seven outcome areas. All other organisation-wide strategies and plans are expected to cohere with the Strategic Plan. However, concerns were raised in an evaluability assessment regarding the logical coherence of the Strategic Plan, which does not adequately state logical connections from outputs to outcomes to impact. It also found a lack of clarity on how outcomes converge to achieve impact. The assessment also called for a review of the quality of output level indicators. Country strategies are expected to adopt an RBM focus and logic, and the most recent results indicate that 80% of newly approved CPDs meet organisational standards on RBM. Annual results reports are discussed by the Executive Board during annual sessions. These provide an opportunity for the review and regular updating of corporate strategies, as well as the approval of Country Programme Documents. A review of the most recent annual corporate results reports clearly demonstrates progress over time against the vast majority of indicators, and changes and deviations from intended achievement are transparently reported upon. Survey data finds that of 117 respondents who assessed whether UNICEF prioritises a results-based approach – for example when engaging in policy dialogue, or planning and implementing interventions, 101 (86%) found UNICEF to rate 'excellent, very good or fairly good'.	3, 4, 5, 22, 23, 24, 26, 42, 44, 59, 98, 128, 136, 137, 138, 145 , 146
Element 2: Clear linkages exist between the different layers of the results framework, from project through to country and corporate level	2		
Element 3: An annual report on performance is discussed with the governing bodies	4		
Element 4: Corporate strategies are updated regularly	4		
Element 5: The annual corporate reports show progress over time and notes areas of strong performance as well as deviations between planned and actual results	4		
Overall Score:	3.4		
Overall Rating:	Highly satisfactory		High confidence

MI 7.3: Results targets based on a sound evidence base and logic

Element	Score	Narrative	Source Documents
Element 1 : Targets and indicators are adequate to capture causal pathways between interventions and the outcomes that contribute to higher order objectives	1	The evaluability assessment of the Strategic Plan found shortcomings in the quality and relevance of some of UNICEF's targets and indicators, both at organisation-wide and country level, and recommended a review. A review of CPDs also found that the evidence base for individual targets is rarely described.	2, 5, 17
Element 2: Indicators are relevant to the expected result to enable measurement of the degree of goal achievement	2	UNICEF recognised the variable quality of its performance indicators in its management response to the assessment. Several steps have subsequently been taken to improve the quality of indicators and targets, including the development of a set of standard outcome and output indicators from which offices will draw and guidance on setting targets.	
Element 3: Development of baselines are mandatory for new Interventions	3	Checklists for Country Offices in the development of Country Programme Documents require the development of baselines; these are subsequently quality assured by Regional Offices though the degree of scrutiny is variable.	
Element 4: Results targets are regularly reviewed and adjusted when needed	3	Although Mid Term Reviews of country programmes are no longer mandatory, Programme Strategy Guidance Notes permit a degree of flexibility regarding results targets, emphasising the need for adaptive programming when conditions change. The Policy Programmes and Procedure Manual allows scope for modification of interventions, including their logical frameworks. The latest results reports indicate that in 2016, 80% of approved CPDs met organisational standards on Results Based Management	
Overall Score:	2 .25		
Overall Rating:	Satisfactory		High confidence

MI 7.4: Monitoring systems generate high quality and useful performance data

Element	Score	Narrative	Source Documents
Element 1 : The corporate monitoring system is adequately resourced	4	The Programme Division has recently noted a critical need for strengthening the "organisation-wide capacity to monitor and report on results and evidence from programmes", and has pointed to critical gaps not only in "technical capacity to undertake data collection and analysis", but also in "the levels of financial resources allocated to support results monitoring and reporting." Considerable investments have since been made to build the capacity of and adequately resource organisation monitoring, including the establishment of the Field Results Group and the Division of Data, Policy and Research in 2014; upgrades to the performance management system and the Results Assessment Module; and the development of a standard set of indicators against which monitoring can take place.	2, 4, 5, 14, 17, 22, 24, 25, 26, 28, 30, 35, 43, 45, 49, 57, 59, 134, 136
Element 2: Monitoring systems generate data at output and outcome level of the results chain	2		
Element 3: Reporting structures are clear	4		
Element 4: Reporting processes ensure timely data for key corporate reporting, and planning	3	Monitoring systems regularly produce situational and performance data, including annual results reports for the seven outcome areas, although a number of evaluations point to data quality shortfalls. These include a lack of quality assurance for indicator data, particularly where national systems are weak, variable quality in data received from country offices and challenges to the implementation of MORES. The wide range of indicators selected has until recently constrained the coherence of reporting against corporate results.	
Element 5: A system for ensuring data quality exists	1	UNICEF's performance management system (VISION/insight) provides management with a real time view of performance across time and geography, which can be used to inform planning decisions. However, a formative evaluation of the MoRES system found that the 'feedback loop' intended has yet to lead to high levels of programme adaptation.	
Element 6: Data adequately captures key corporate results	3		
Overall Score:	2.83	The data gathered at the country level captures key corporate results, which are collated into annual results reports by outcome area, as well as corporate scorecards. However, the multiplicity of indicators has until recently made this challenging.	
Overall Rating:	Satisfactory		High confidence

111

MI 7.5: Performance data transparently applied in planning and decision-making

Element	Score	Narrative	Source Documents
Element 1 : Planning documents are clearly based on performance data	2	The Strategic Plan incorporates a clear commitment to the use of performance data for decision making and programme design, and the Programme, Policy and Procedure manual requires managers to base programming choices on up to date data. However, the evidence indicates that also indicates that performance data is not always used in planning and decision making or to inform programmatic adjustments. In 2012, an indicative baseline was calculated of evaluation usage in the following clusters: a) Evidence-based advocacy: 25% b) Development/revision of national policies and programmes: 23% c) Development/revision of country programme strategies and interventions: 15%	2, 20, 24, 25, 26, 28, 41, 42, 46, 49, 59
Element 2: Proposed adjustments to interventions are clearly informed by performance data	2	A number of steps have been taken to improve the use of performance data in decision making, including the development of a harmonised set of indicators against which country offices can report to improve coherence, investments in electronic performance management systems to give managers a real time view of performance across regions/countries and the establishment of the FRG to guide monitoring efforts at the country and regional level. A new data policy is also being developed. MORES also incorporates a 'feedback loop' through which monitoring data will be used to identify and implement corrective actions for programme management and for the adjustment of policies, plans and strategies. However a formative evaluation of MORES in 2012 found little use of the feedback loop as yet.	
Element 3: At corporate level, management regularly reviews corporate performance data and makes adjustments as appropriate	3	Management can review performance data, both in real time through the Results Assessment Module and periodically, through mid-term-reviews and annual and regular sessions of the Executive Board. Tools such as VISION/Insight have facilitated the oversight process though these are relatively recently implemented Performance and situational data is regularly used to support global regional and country dialogue. A notable example of this are the Multiple Indicator Cluster Surveys, which have become the largest single source of statistical information	

Element 4: Performance data support dialogue in partnerships at global, regional and country level	3	on women and children worldwide. A baseline set in 2012 however found that relatively few advocacy programmes drew on findings from evaluations.	
Survey data finds that of 117 respondents who assessed whether UNICEF insists on the use of robust performance data from monitoring systems, evaluations, and/or reviews when designing or implementing interventions, 91 (77%) rated UNICEF as 'excellent, very good or fairly good'. Of 97 respondents who assessed whether UNICEF insists on basing its guiding policy and strategy decisions in relation to its work in the country on the use of robust performance data, 68 rated UNICEF as 'excellent, very good or fairly good'.			
Overall Score:	2.5		
Overall Rating:	Satisfactory		High confidence

KPI 8: Evidence-based planning and programming applied			
Overall KPI Rating	**2.84**	**Overall KPI**	**Satisfactory**

MI 8.1: A corporate independent evaluation function exists

Element	Score	Narrative	Source Documents
Element 1: The evaluation function is independent from other management functions such as planning and managing development assistance *(operational independence)*	4	A 2014 review of UNCEF's evaluation function found that although it was administratively independent (operational independence), it was not structurally independent of the organisation, and had only "limited independence in reporting". The function's administrative independence permits it to maintain full control over the "management of financial and human resources, selection of staff and consultants, and approval of recurrent administrative functions."

UNICEF's Evaluation policy indicates that the Director of the Evaluation Office is appointed by the Executive Director, to whom he or she reports, with "day to day" supervision by the Deputy Executive Director (Management) and direct access to the Executive Director as needed. The JIU has identified UNICEF as one of the organisations that should re-examine its policy "for the structural independence of the evaluation function and decide on how best to enhance and safeguard structural independence, including in the appointment of the head of the evaluation unit.

The evaluation programme is funded by core funds through a distinct budget line and sets its own work programme. UNICEF's evaluation policy stipulates that "to meet minimum evaluation coverage… …UNICEF will allocate a minimum of 1% of its overall programme expenditure to evaluation." However, thus far expenditure has only reached 0.5%.

In terms of submission, for each completed evaluation, the evaluation office is required to prepare and implement a multi-method communication plan to | 4, 6, 15, 16, 17, 18, 19, 20, 24, 32, 33, 34, 41, 42, 47, |
Element 2: The Head of evaluation reports directly to the Governing Body of the organisation *(Structural independence)*	2		
Element 3: The evaluation office has full discretion in deciding the evaluation programme	4		
Element 4: A separate budget line (approved by the Governing Body) ensures *budgetary independence*	4		
Element 5: The central evaluation programme is fully funded by core funds	4		
Element 6: Evaluations are submitted directly for consideration at the appropriate level of decision-making pertaining to the subject of evaluation	4		

Element 7: Evaluators are able to conduct their work throughout the evaluation without undue interference by those involved in implementing the unit of analysis being evaluated. *(Behavioural independence)*	4	disseminate the report and promote the appropriate allocation of results. UNICEF's evaluation policy enshrines the principles of behavioural independence and impartiality, requiring staff and team members to "conduct their work free of undue influence or restrictions."
Overall Score:	3.71	
Overall Rating:	Highly satisfactory	High confidence

MI 8.2: Consistent, independent evaluation of results (coverage)

Element	Score	Narrative	Source Documents
Element 1 : An evaluation policy describes the principles to ensure coverage, quality and use of findings, including in decentralised evaluations	4	UNICEF's revised evaluation policy sets out clear expectations regarding coverage, quality and intended use, and provides a detailed set of guidelines for the implementation of different evaluations. The Evaluation Policy states that "given the decentralised nature of evaluation in UNICEF, the bulk of investments in evaluation will be made at regional and country levels. However, allocations will also be made at headquarters to fund strategic evaluations activities. The policy does not provide details on the different categories of evaluation to be carried out, but does clearly indicate when evaluations are to be undertaken, including; before replication or scale-up, when responding to major humanitarian emergencies, following long periods of unevaluated implementation, for each PCR when expenditure reaches $10 million, and for each PCR were average annual expenditure exceeds $1million. Country offices are required to annually prepare costed integrated monitoring and evaluation plans (IMEP), setting out a clearly costed "programme of evaluations that meet the coverage guidelines of the policy and provide timely evidence for strategic review moments. The Evaluation Office at HQ level is also required to prepare a Global Evaluation Plan, laying out Strategic Priorities for evaluation and identifying major global thematic evaluations to be undertaken independently by the Evaluation Office. However, an external review commissioned by the evaluation office found that the coverage of evaluations needed to improve. Delegations to the 2015 annual session noted also that there had been very few evaluations on policy advocacy and partnerships. The implementation of planned global thematic evaluations has also fallen	17, 18, 19, 20, 35, 107, 114
Element 2: The policy/an evaluation manual guides the implementation of the different categories of evaluations, such as strategic, thematic, corporate level evaluations, as well as decentralized evaluations	4		
Element 3: A prioritized and funded evaluation plan covering the organisation's planning and budgeting cycle is available	2		
Element 4: The annual evaluation plan presents a systematic and periodic coverage of the organisations' Interventions, reflecting key priorities	2		

116

Element 5: Evidence from sample countries demonstrate that the policy is being implemented	2	behind schedule, and the need has been identified for more evaluations at a strategic level, including evaluation of upstream work and cross-cutting themes. The 2015 annual report of the programme division also noted that the in-country capacity to conduct and oversee evaluations is limited, and that regional offices only have limited staff to oversee such evaluations, creating great demands in HQ
Overall Score:	2.8	Survey data finds that of 97 respondents who assessed whether UNICEF follows through to ensure evaluations are carried out, where interventions in the country are required to be evaluated, 79 (81%) rated UNICEF as 'excellent, very good or fairly good.'
Overall Rating:	Satisfactory	High confidence

MI 8.3: Systems applied to ensure the quality of evaluations

Element	Score	Narrative	Source Documents
Element 1: Evaluations are based on design, planning and implementation processes that are inherently quality oriented	4	UNICEF maintains a robust system for assessing the quality of evaluations. In addition to the performance standards set out in the Evaluation Policy, the Global Evaluation Reports Oversight System (GEROS) is designed as an independent means of ensuring that "UNICEF's evaluations uphold the highest quality standards set for them." The most recent GEROS report (2014) rated: • Overall, 74% of evaluations as highly satisfactory or better • In terms of methodological robustness, 66% percent as highly satisfactory or better • In terms of 'completeness and logic of findings', 67% as highly satisfactory or better • In terms of 'completeness and insight of conclusions', 98% as highly satisfactory or better	3, 16, 17, 18, 19, 20, 23, 24, 32, 34, 41, 42, 43, 47, 114
Element 2: Evaluations use appropriate methodologies for data-collection, analysis and interpretation	3		
Element 3: Evaluation reports present in a complete and balanced way the evidence, findings, conclusions, and where relevant, recommendations	3		
Element 4: The methodology presented incudes the methodological limitations and concerns	3		
Element 5: A process exists to ensure the quality of all evaluations, including decentralized evaluations	4		
Overall Score:	3.4		
Overall Rating:	Highly satisfactory		High confidence

MI 8.4: Mandatory demonstration of the evidence base to design new interventions

Element	Score	Narrative	Source Documents
Element 1: A formal requirement exists to demonstrate how lessons from past interventions have been taken into account in the design of new interventions	3	At the design stage, all of UNCIEF's Country Programme Documents are required to demonstrate relevant lessons from past interventions. UNICEF has mechanisms in place to review and assess evidence for incorporation into programmatic decision making, including the feedback loop built into MoRES. However, concerns have been raised about the effectiveness of this mechanism, and evidence from interviews indicated that feedback loops are often informal. Of 117 respondents who assessed whether all new intervention designs of UNICEF include a statement of the evidence base (what has been learned from past interventions), 93 (79%) rated UNICEF as 'excellent, very good or fairly good'. A review of sample CPDs found that all contained a relevant section on Key Results and Lessons Learned, though the lessons learned varied in quality, with little effort to generalise beyond the specific country context. The number/share of new operations designs that draw on lessons from evaluative approaches is not made public.	4, 15, 16, 17, 18, 24(a) and (b), 44, 45, 46, 73-85
Element 2: Clear feedback loops exist to feed lessons into new interventions design	2		
Element 3: There is evidence that lessons from past interventions have informed new interventions.	2		
Element 4: Incentives exist to apply lessons learnt to new interventions	No Evidence		
Element 5: The number/share of new operations designs that draw on lessons from evaluative approaches is made public	0		
Overall Score:	1.75		
Overall Rating:	Unsatisfactory		Medium confidence

MI 8.5: Poorly performing interventions proactively identified, tracked and addressed

Element	Score	Narrative	Source Documents
Element 1: A system exists to identify poorly performing interventions	4	Whilst Mid-Term Reviews of UNCIEF programmes are no longer mandatory, mid-year and annual review processes of Country Programmes are obligatory and are considered to provide key opportunities to identify any poorly performing interventions and permit course correction as necessary.	26, 87, 98, 103
Element 2: Regular reporting tracks the status and evolution of poorly performing interventions	4	UNICEF's performance management system and associated dashboards present performance data in real time, and permit the quick identification of poorly performing interventions. These systems also allow for the quick allocation of responsibility to take action.	
Element 3: A process for addressing the poor performance exists, with evidence of its use	2	MORES also includes a feedback loop mechanism, intended to "identify and implement corrective actions for programme management, as well as adjust policies, strategies and plans." However, an independent formative review of MORES found little evidence to suggest that this feedback loop was working in practice.	
Element 4: The process clearly delineates the responsibility to take action	4	Of 117 respondents who assessed whether UNICEF consistently identifies which interventions are under-performing, 78 (66%) rated UNICEF as 'excellent, very good or fairly good'. Of 117 respondents who assessed whether UNICEF addresses any areas of intervention under-performance, for example, through technical support or changing funding patterns if appropriate, 84 (71%) rated UNICEF as 'excellent, very good or fairly good'	
Overall Score:	3.5		
Overall Rating:	Highly satisfactory		Medium confidence

MI 8.6: Clear accountability system ensures responses and follow-up to and use of evaluation recommendations

Element	Score	Narrative	Source Documents
Element 1: Evaluation reports include a management response (or has one attached or associated with it)	2	Formal management responses are required for all evaluation reports. These are required to include time-bound action plans to implement agreed recommendations, and clearly state responsibilities and accountabilities. However, the latest report of the Executive Board indicates that only 50% of evaluation reports had formal management responses in 2015, representing a significant decrease from 2013 (92%).	2, 3, 15, 16, 18, 19, 20, 24, 32, 34, 43, 47, 49, 58, 62, 114, 127
Element 2: Management responses include an action plan and /or agreement clearly stating responsibilities and accountabilities	2	The UN's Joint Inspection Unit has found that UNICEF maintains a well-developed system for tracking responses to evaluations. The Global Management Response Tracking System "tracks and monitors the uptake of evaluation	
Element 3: A timeline for implementation of key recommendations is proposed	2	results". In 2014, the percentage of agreed actions reported as completed stood at 36%, and the percentage of actions not yet started was 19%.	
Element 4: A system exists to regularly track status of implementation	4	UNICEF's Evaluation Management Response Tracking System is for internal use only. However, the number of agreed evaluation recommendations under implementation and completed as recorded in the management response tracking system is made public, in the scorecards and annual reports of the	
Element 5: An annual report on the status of use and implementation of evaluation recommendations is made public	2	Executive Board. These indicate that in 2105, 44% of agreed management responses were under implementation and 20% were completed.	
Overall Score:	2.4		
Overall Rating:	Satisfactory		High confidence

MI 8.7: Uptake of lessons learned and best practices from evaluations

Element	Score	Narrative	Source Documents
Element 1: A complete and current repository of evaluations and their recommendations is available for use	4	All of the organisation's completed evaluations are available on the UNICEF website through the Global Evaluation Database.

Although evaluation syntheses are often prepared as a means of distilling and disseminating lessons learned with broader, sectoral or geographical relevance, interviews suggest that systematic knowledge management is an area of considerable weakness in UNICEF, with no system in place to track the uptake of lessons learned. The evidence also suggests that the uptake of lessons depends to a large extent on the evaluation function's capacity to identify appropriate and useful lessons. The 2014 GEROS report indicates that this is an area of particular weakness, with only 35% of reports rated as good quality in this respect. A third of evaluation reports did not include any lessons learned at all, and in many cases, where lessons were identified "there was no attempt to generalise them to indicate their wider relevance beyond the evaluated object."

In terms of dissemination, the Evaluation Policy requires that for each evaluation, the commissioning office should prepare and implement a multi-method communication plan to disseminate the report and promote appropriate application of the results. The effective utilization of evaluation results is supported by "information management tools, which require offices to transmit key documents, as follows:

- Each evaluation is uploaded into the Global Evaluation Database within 30 days of completion, to permit global sharing and final quality review
- Each evaluation management response is uploaded in the tracking system within 30 days of final approval, followed by quarlterly updates on the agreement of agreed actions

No system was found to track the uptake of lessons learned, although the evaluation response management tracking system tracks the uptake and | 2, 3, 4, 14, 15, 16, 17, 18, 19, 20, 21, 22, 24(a) and (b), 26, 32, 35, 39, 41, 45, 46, 58, 62, 98, 108 |
Element 2: A mechanism for distilling and disseminating lessons learned internally exists	2		
Element 3: A dissemination mechanism to partners, peers and other stakeholders is available and employed	4		
Element 4: A system is available and used to track the uptake of lessons learned	0		
Element 5: An annual report on the status of use and implementation of evaluation recommendations is made public	2		

Element 6: Evidence is available that lessons learned and good practices are being applied	0	implementation of agreed recommendations. This is not made public however, and is for internal use only. However, the number of agreed evaluation recommendations under implementation and completed as recorded in the management response tracking system is made public, in the scorecards and annual reports of the Executive Board.
Element 7: A corporate policy for Disclosure of information exists and is also applied to evaluations	4	Of 117 respondents who assessed whether UNICEF learns lessons from previous experience, rather than repeating the same mistakes. 94 (80%) rated UNICEF as 'excellent, very good or fairly good'. A corporate disclosure of information policy exists, and this covers evaluations, which are all publicly accessible.
Overall Score:	2.29	
Overall Rating:	Satisfactory	High confidence

Performance Area: Results

Achievement of relevant, inclusive and sustainable contributions to humanitarian and development results in an efficient way

KPI 9: Achievement of development and humanitarian objectives and results e.g. at the institutional/corporate-wide level and regional/country level, with results contributing to normative and cross-cutting goals			
Overall KPI Score	n/a	**Overall KPI Rating**	**Highly satisfactory**

MI 9.1: Interventions assessed as having achieved their stated development and/or humanitarian objectives and attain expected results

Rating	Narrative	Source Documents
Satisfactory *Organisations either achieve at least a majority of stated output and outcome objectives (more than 50% if stated) or the most important of stated output and outcome objectives are achieved*	A total of 14 evaluations were reviewed which reported on achievement against objectives, including two evaluation syntheses, eight thematic evaluations and four country programme evaluations (including one impact evaluation). Of these: • One country programme evaluation (Afghanistan) reported that the initiative had fully achieved its objectives • Nine evaluations indicated that development objectives had been broadly achieved • Two thematic evaluations (protecting children from violence, nutrition) and one country programme (Nigeria) found mixed results The latest corporate results for the current strategic period, which are very positive, indicate that as of 2015 on average: • 96% of Health objectives have been achieved • 81% of HIV/AIDS objectives have been achieved • 90% of WASH objectives have been achieved • 99% of Nutrition objectives have been achieved • 94% of Education objectives have been achieved • 100% of Child Protection objectives have been achieved • 108% of Social inclusion objectives have been achieved	7, 17, 23, 49-56, 57, 58, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 119 **High confidence**

MI 9.2 Interventions assessed as having realised the expected positive benefits for target group members

Rating	Narrative	Source Documents
Satisfactory *Interventions have resulted in positive changes experienced by target group members (at the individual, household or community level). These benefits may include the avoidance or reduction of negative effects of a sudden onset or protracted emergency*	A total of 13 evaluations were reviewed which identified evidence relating to benefits for specific target groups. Of these: • A total of six evaluations indicated that specific target groups have largely been reached • Seven evaluations indicated mixed or unclear results for target groups • Ten evaluations noted that certain vulnerable sectors of the population continued to be excluded, and that equity gaps remained. Specific examples include: Child protection - Two global evaluations identified that performance in reaching vulnerable target groups was varied within and across societies and across programmes, although both identified strong gender-specific impacts within the programmes evaluated. Nutrition - UNICEF-supported nutrition programmes were found to be successful in reaching vulnerable children and pregnant and lactating women. However, from the evidence reviewed, attention to people living with HIV/AIDS and those with disabilities was more limited. Education - Evaluations on education identified that whilst UNICEF initiatives had increased access to education for many previously excluded children, equity gaps remain.	14, 23, 28, 49-56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69 High confidence

MI 9.3: Interventions assessed as having contributed to significant changes in national development policies and programs (policy and capacity impacts), or needed system reforms

Rating	Narrative	Source Documents
Highly satisfactory *Interventions have made a substantial contribution to either re-orienting or sustaining effective national policies and programmes in a given sector or area of development disaster preparedness, emergency response or rehabilitation. The supported policies or programmes are expected to result in improved lives of target group members*	A total of 12 out of the 13 relevant evaluations reviewed provided evidence of contribution to significant changes in national development policies and programmes, or needed system reforms. This included four global or regional thematic evaluations (covering child protection, education, humanitarian action and WASH), and one evaluation synthesis. Specific examples of positive contributions to changes in national development policies and/or needed system reforms include: - Policy changes in five evaluations - Systems strengthening in the global thematic evaluation on child protection - Service delivery and implementation in three evaluations - Capacity building in three evaluations - Influencing social norms in four evaluations	23, 35, 36, 42, 49-56, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68, 69 **High Confidence**

MI 9.4: Interventions assessed as having helped improve gender equality and the empowerment of women

Rating	Narrative	Source Documents
Satisfactory

Interventions achieve a majority (more than 50%) of their stated objectives | Overall, evaluations lack data and findings regarding results on gender equality and the empowerment of women. This reflects the findings from the latest GEROS report (2015), which found that the integration of gender equality into evaluative products is an area of considerable weakness, with only 51% of reports scoring well in this regard.

Nevertheless, nine of the evaluations reviewed provided some measure of assessment regarding the extent to which interventions contributed to the improvement of gender equality and the empowerment of women. Of these, a total of six reports found that interventions had made a positive contribution to this area. | 7, 17, 35, 49-56, 57, 58, 59, 60, 61, 62, 63, 64, 68 |
| | | Little to no confidence |

MI 9.5: Interventions assessed as having helped improve environmental sustainability/helped tackle the effects of climate change

Rating	Narrative	Source Documents
Not addressed	No evaluations assessed UNICEF's work on environmental sustainability, which has only recently become a focus of programming. No tangible results are therefore available for this indicator.	
		No evidence

MI 9.6: Interventions assessed as having helped improve good governance

Rating	Narrative	Source Documents
Highly satisfactory *Interventions include substantial planned activities and project design criteria to promote or ensure 'good governance'. These plans are implemented successfully and the results have helped promote or ensure 'good governance*	A total of 13 evaluations were reviewed which included assessments of UNICEF's contributions to good governance. All of these evaluations assessed UNICEF's interventions as having helped to improve good governance at different levels. At the global level, three evaluations found that UNICEF had made successful contributions to good governance in global education, child protection and social inclusion. At the sectoral level, nine evaluations, covering WASH, HIV/AIDS, nutrition and health, pointed to gains made in enhancing governance frameworks supporting social inclusion and responsiveness to needs.	49-56, 57, 58, 59, 61, 62, 63, 65, 67, 69
		High confidence

KPI 10: Relevance of interventions to the needs and priorities of partner countries and beneficiaries, and extent to which the multilateral organisation works towards results in areas within its mandate			
Overall KPI Score	**n/a**	**Overall KPI Rating**	**Satisfactory**

MI 10.1: Interventions assessed as having responded to the needs/priorities of target groups

Rating	Narrative	Source Documents
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 | Seven evaluations comment on the relevance of interventions of the needs/ priorities of target groups, including three global evaluations (education, humanitarian action and nutrition). Overall, UNICEF programmes were found to be relevant to the needs of target groups, where these had been established (and assessed).

However, whilst UNICEF's child protection strategy was found to be relevant and appropriate for the protection of women in emergencies, several aspects of the strategy were not emphasised in programme design. | 17, 56, 58, 59, 62, 64, 67, 69, 119

High confidence |

MI 10.2: Interventions assessed as having helped contribute to the realisation of national development goals and objectives

Rating	Narrative	Source Documents
Satisfactory *Interventions have contributed substantially to the achievement of specific national development goals or have contributed to meeting humanitarian relief objectives agreed to with the national government and/or the humanitarian community*	Seven evaluations comment on the extent to which interventions have contributed to the realisation of national development goals and objectives. Six evaluations, including three global evaluations and one regional evaluation found UNICEF strategy and engagement to be largely aligned with national priorities - although certain elements of the child protection strategy were not sufficiently integrated into programme design at country level. The majority of evaluations found positive results, although two noted that the results were mixed. The global 'protecting children' evaluation identified varying degrees of relevance and results in relation to system strengthening were only partially achieved	58, 59, 60, 61, 62, 63, 67, 118 High confidence

MI 10.3: Results assessed as having been delivered as part of a coherent response to an identified problem

Rating	Narrative	Source Documents
Satisfactory *The organisation has improved the effectiveness of its partnership relationship with partners over time and improvements are noted in evaluations*	Six evaluations comment on the coherence of the intervention, including four global evaluations, one regional evaluation and one country level evaluation. The assessment of coherence is generally positive, with UNICEF playing a key role in co-ordination systems at both country and global level in terms of its participation in inter-agency processes such as UNDAF preparation and joint programmes; engagement in the cluster system; and participation in joint processes with national and international partners such as joint strategy preparation at sector level and joint assessment missions. However, weaknesses are also identified, particularly within nutrition initiatives. Specifically, the nutrition synthesis found that only 9 of the 26 reports that evaluated coordination of nutrition activities found such coordination to be adequate. Factors constraining coordination including lack of clarity concerning national coordination procedures, limited government capacity for coordination leading to weak arrangements for planning and funding, weak or late inclusion of stakeholders, and parallel mechanisms duplicating existing national coordination structures.	17, 41, 43, 49-56, 58, 59, 61, 62, 63, 67, 124 High confidence

KPI 11: Results delivered efficiently			
Overall KPI Score	**n/a**	**Overall KPI Rating**	**Unsatisfactory**

MI 11.1: Interventions assessed as resource/cost efficient

Rating	Narrative	Source Documents
Unsatisfactory *Interventions do not have credible, reliable information on the costs of activities and inputs and therefore no data is available on cost/resource efficiency*	Ten evaluations commented upon the resource/ cost efficiency of interventions. However, of these, only one global evaluation and one regional evaluation were able to provide robust assessments of efficiency. Both evaluations find that the relevant interventions had been efficiently implemented though detailed costs of activities are not available. Factors constraining efficiency were noted in evaluations as: Inadequate budgeting, weaknesses (including under-resourcing) in data management and data availability, and limitations in staff/partner capacity.	49-46, 57, 58, 59, 60, 61, 62, 63, 65, 67, 119
		Little to no confidence

MI 11.2: Implementation and results assessed as having been achieved on time (given the context, in the case of humanitarian programming)

Rating		Source Documents
Unsatisfactory *Less than half of intended objectives are achieved on time but interventions have been adjusted to take account of difficulties encountered and can be expected to improve the pace of achievement in the future. In the case of humanitarian programming, there was a legitimate explanation for delays*	Three evaluations commented on the timeliness of the interventions/ activities. One found generally timely responses, and two found delays in implementation, both due to partner implementation capacity.	41, 62, 67
		Little to no confidence

KPI 12: Sustainability of results			
Overall KPI Score	**n/a**	**Overall KPI Rating**	**Unsatisfactory**

MI 12.1: Benefits assessed as continuing or likely to continue after project or program completion or there are effective measures to link the humanitarian relief operations, to recover, resilience eventually, to longer-term developmental results

Rating	Narrative	Source Documents
Highly unsatisfactory *Evaluations find a very low probability that the program/project will result in continued intended benefits for the target group after project completion*	Ten evaluations assess the projected sustainability of the project/ program or on the links between humanitarian and longer-term development support (as appropriate). Of these, two found positively, with the intervention supporting scale-up or mainstreaming; seven found sustainability to be an issue of concern, and one did not provide adequate information on sustainability.	54, 58, 59, 60, 61, 62, 64, 65, 67, 69, 119 High confidence

MI 12.2: Interventions/activities assessed as having built sufficient institutional and/or community capacity for sustainability, or have been absorbed by government

Rating		Source Documents
Unsatisfactory *Interventions have failed to contribute to strengthening institutional and/or community capacity or, where appropriate, to strengthen local capacities for delivery of relief operations and/or for managing the transition to recovery/resilience or development*	Eight evaluations assessed the extent to which sufficient institutional and/ or community capacity for sustainability has been built. Results find generally limited scope for sustainability, often linked to unclear results chains from capacity development or training interventions through to intended results in terms of sustainability. Evaluations also find a tendency to interpret capacity development as training for individuals, rather than institution-building. No evaluative examples were encountered of initiatives having been absorbed by government: rather, the opposite concern of government inability to absorb specific interventions due to budgetary limitations is most commonly cited. However, management information points to social spending on a per capita basis being maintained or increasing in 50 countries (baseline 24 countries); and 79 countries now having a policy and/or budgetary frameworks that explicitly address child poverty and disparities (baseline: 15 countries). A midterm review of the Strategic Plan found that increasing support by UNICEF to countries to strengthen sector by sector administrative data collection and use had been widely welcomed at the country level. This included strengthening traditional paper-based systems, introducing real time monitoring or some combination of the two. However, some of the initial UNICEF work in real time monitoring was not adequately integrated into overall sector data systems and not all initial efforts paid adequate attention to the demand for and use of data, whether by front line teachers, social workers and nurses, or by higher level managers and cabinet ministers.	17, 41, 58, 60, 61, 62, 63, 64, 65, 115. 139 High confidence

MI 12.3. Interventions/activities assessed as having strengthened the enabling environment for development

Rating		Source Documents
Satisfactory *Interventions have made a notable contribution to changes in the enabling environment for development including one or more of: the overall framework and process for national development planning; systems and processes for public consultation and for participation by civil society in development planning; governance structures and the rule of law; national and local mechanisms for accountability for public expenditures, service delivery and quality; and necessary improvements to supporting structures such as capital and labour markets*	Six evaluations provided an explicit assessment on whether programmes had strengthened the enabling environment for development. Findings are positive, with UNICEF's strong and effective advocacy and its work through partnerships helping it to influence policies and strategies, build implementation capacity and leverage funding. Two evaluations emphasise that where behavioural change is also achieved there is a greater likelihood of sustainable results.	14, 35, 52, 53, 54, 58, 60, 61, 63, 65, 119
		Medium confidence

![MOPAN - Multilateral Organisation Performance Assessment Network](logo)

Annex 2: List of documents analysed for UNICEF

2a) Bibliography

Full name of document:
UNICEF (2015), *A Global Communication for Development Strategy Guide for MNCHN programmes*
UNICEF (2015), *An Agenda for #Everychild 2015*
UNICEF (2014), *Analysis of the Evaluation Function in the United Nations System (Joint Inspection Unit)*
UNICEF (2015), *Annual report for 2014 on the evaluation function in UNICEF*
UNICEF (2015), *Annual Report on Development Results*: 2015 Annual results Report: Child Protection
UNICEF (2015), *Annual Report on Development Results*: 2015 Annual results Report: Education
UNICEF (2015), *Annual Report on Development Results: 2015 Annual results Report:* Health
UNICEF (2015), *Annual Report on Development Results: 2015 Annual results Report*: HIV and AIDS
UNICEF (2015), *Annual Report on Development Results: 2015 Annual results Report*: Water, Sanitation and Hygiene
UNICEF (2015), *Annual Report on Development Results*: 2015 Humanitarian
UNICEF (2015), *Annual Report on Development Results:* 2015 Nutrition
UNICEF (2015), *Annual Report on Development Results*: 2015 Social Inclusion
UNICEF (2015), *Annual Report on Implementation of the UNICEF Gender Action Plan*
UNICEF (2016), Annual Results Reports 2015
UNICEF (2016), Better Together: Country Stories of UNICEF Working with UN Partners
UNICEF (2015), *Briefing Note: Accelerating Results for the Most Disadvantaged Children*: Monitoring Results for Equity System (MoRES)
UNICEF (2016), Chapter 4: Implementation and Management – Contribution Management, *electronic Programme Policy and*

Full name of document:
Procedure Manual
UNICEF (2016), Chapter 3: Programme Preparation – Country Programme Strategy Development, *electronic Programme Policy and Procedure Manual*
UNICEF (2015), Cash Transfer as a Social Protection Intervention: Evidence from UNICEF Evaluations 2010-2014
UNICEF (2014), *Change Management Office Annual Report 2013*
UNICEF (2015), Communication for Development Results for Good Governance
UNICEF (2015), Compendium of decisions adopted by the Executive Board in 2015
UNICEF (2014), *Compendium of decisions adopted by the Executive Board in 2014*
UNICEF (2016), *Compendium of Partner Contributions 2015*
UNICEF (2016), *Compendium of Resource Partner Contributions 2015*
UNICEF (2016), *Country Office Performance Scorecard*
UNICEF (2016), *Country Office Performance Scorecard and Methodology*
UNICEF (2014), *Country programme document Afghanistan (2015-2019)*
UNICEF (2012), *Country programme document Brazil (2012-2016)*
UNICEF (2012), *Country programme document Burkina Faso (2011-2015) (extended)*
UNICEF (2015), Country programme document Colombia (2015-2019)
UNICEF (2013), *Country programme document Haiti (2013-2016)*
UNICEF (2013), *Country programme document India (2013-2017)*
UNICEF (2010), *Country Programme Document Iraq (2016-2019)*
UNICEF (2013), *Country programme document Liberia (2013-2017)*

Full name of document:
UNICEF (2013), *Country programme document Moldova (2013-2017)*
UNICEF (2013), *Country programme document Mozambique (2013-2017)*
UNICEF (2013), *Country programme document Nepal (2013-2017)*
UNICEF (2014), *Country programme document Nigeria (2014-2017)*
UNICEF (2013), *Country programme document Pacific Island Countries (2013-2017)*
UNICEF (2011), *Country Programme Document Somalia (2011-2016) (revised version)*
UNICEF (2016), *Country programme document Tajikistan (2016-2020)*
UNICEF (2012), *Country programme document Vietnam (2012-2016)*
UNICEF (2015), *Data Policy and Research Division Annual Report 2014*
UNICEF (2014), *Division of Financial And Administrative Management Annual Report 2014*
UNICEF (2016), *Division of Human Resources 2015 Annual Report*
UNICEF (2012), *Evaluation of the Human Rights Based Approach to Programming*
UNICEF (2015), *Evaluation Office Annual Report 2015*
UNICEF (2016), *Evaluation Office Annual Report (2015)*
UNICEF (2013), *Evaluation of UNICEF Programmes to Protect Children in Emergencies (CPiE) - Synthesis Report*
UNICEF (2015), *Evaluation of UNICEF's Response to the Syria Refugee Crisis in Turkey 2012-2015*
UNICEF (2014), *Evaluation of the WASH Sector Strategy "Community Approaches to Total Sanitation" (CATS) Final Evaluation Report*
UNICEF (2014), *Evaluation of Water, Sanitation, and Hygiene (WASH) within the UNICEF Country Programme of Cooperation: Final Report*
UNICEF (2015), *Examples of UNICEF C4D Supported Social Inclusion and Adolescent/Youth Engagement Initiatives as documented in*

Full name of document:
2014 Annual Reports
UNICEF (2014), *Executive Board of the United Nations Children's Fund*: Report on the first and second regular sessions and annual session of 2014
UNICEF (2015), *Executive Board of the United Nations Children's Fund*: Report on the first and second regular sessions and annual session of 2015
UNICEF (2016), *Executive Directive on climate change*
UNICEF (2014), *Final results framework of the UNICEF Strategic Plan, 2014-2017*
UNICEF (2014), *Financing the UNICEF Strategic Plan 2014-2017*
UNICEF (2014), *Formative Evaluation of UNICEF's Monitoring of Results for Equity System*
UNICEF (2015), *GEROS Global Meta-Evaluation Report 2014 Final Report*
UNICEF (2015), *Guidance on the Development of Programme Strategy Notes (December 2015)*
UNICEF (2014), Guidelines for Allocation of Global Thematic Funds 2014-2017
UNICEF (2012), Guidance on Conducting a Situation Analysis of Children's and Women's Rights
UNICEF (2012), Integrated Social Protection Systems: Enhancing Equity for Children
UNICEF (2014), Internal audit of CEE/CIS Regional Office
UNICEF (2014), *Internal audit of South Asia Regional Office*
UNICEF (2013), Internal audit of UNICEF Treasury Management
UNICEF (2015), *Humanitarian Results Report 2015*
UNICEF (2015), *Internal audit of LACRO Regional Office*
UNICEF (2015), *Internal audit of MENA Regional Office*

Full name of document:
UNICEF (2015), *Internal Audit of the Management of Service Contracts in UNICEF's Headquarter Divisions*
UNICEF (2016), *Justice for Children*
UNICEF (2014), *Learning from Nutrition Programme Evaluations: A Thematic Evaluation Synthesis Report*
UNICEF (2016), *Lessons Learned from the MTR of the Strategic Plan*
UNICEF (2015), *Let Us Learn (LUL) Formative Evaluation Final Report – UNICEF Afghanistan Country Office*
UNICEF (2012), Management Response to the *Evaluation of the Human Rights Based Approach to Programming*
UNICEF (2014), *Management response to the Evaluation of UNICEF Programmes to Protect Children in Emergencies (CPiE)*
UNICEF (2014), *Management Response to the Formative Evaluation of the MORES system*
UNICEF (2015), Management Response to the Strategic Plan 2014-2017 Evaluability Assessment
UNICEF (2014), *Management Responses to Reviewed Evaluations from EMR Tracker*
UNICEF (2016), *Memo on Performance Monitoring of Country Office Annual Management Plans*
UNICEF (2016), *Multi-Country Independent Review of Technological Innovations in ESAR*
UNICEF (2015), *NutriDash Global Report 2014*
UNICEF (2013), *Policy Prohibiting and Combating fraud and corruption*
UNICEF (2014), *Private Fundraising and Partnerships 2014 Annual Report*
UNICEF (2014), *Procedure on Using the Results Assessment Module (RAM 2.0) of VISON/insight*
UNICEF (2014), *Programme Division, UNICEF HQ, Annual Report 2014*
UNICEF (2014), *Programme Instruction: Updated Guidelines on Mid-Term Reviews of Country Programmes*
UNICEF (2015), *Procedure on Harmonized Approach to Cash Transfers to Implementing Partners*

Full name of document:
UNICEF (2015), *Programme Instruction: UNICEF Procedure for Country and Regional Office transfer of resources to civil society organizations*
UNICEF (2007), *Programme Policy and Procedure Manual (Chapters 4-6)*
UNICEF (2007), *Programme Policy and Procedure Manual Programme Operations (chapters 1-4)*
UNICEF (2015), *Protecting Children from Violence: A comprehensive evaluation of UNICEF'S Strategies and Programme Performance*
UNICEF (2014), *Real-Time Evaluation of UNICEF's Humanitarian Response to the Typhoon Haiyan in the Philippines - Final Report*
UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for West and Central Africa (WCARO)*
UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for Latin America and Caribbean (LACRO) 2014*
UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for Central and Eastern Europe and the Commonwealth of Independent States (CEE/CIS)*
UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for East Asia and the Pacific*
UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for Eastern and Southern Africa*
UNICEF (2015), *Report on Regular Resources 2014 Achieving Results for Children*
UNICEF (2015), *Report on the external mid-term, formative evaluation of the optimizing HIV treatment access (OHTA) for pregnant and breastfeeding women initiative in Uganda, Malawi, Ivory Coast and the Democratic Republic of Congo*
UNICEF (2014), *RKLA3 multi-country evaluation: increasing access and equity in early childhood education – final evaluation report*
UNICEF (2013), *Report on an External Quality Assessment of the Investigations function in UNICEF*
UNICEF (2016), *Report on the implementation of the quadrennial comprehensive policy review and the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2014-2017*
UNICEF (2016), *Report on the midterm review of the Strategic Plan, 2014-2017 and annual report of the Executive Director, 2015:* performance and results, including a report on the implementation of the quadrennial comprehensive policy review: E/ICEF/2016/6
UNICEF (2016), *Report on the midterm review of the UNICEF integrated budget, 2014–2017*

Full name of document:
UNICEF (2014), *Report on the Summative External Evaluation of the Integrated Health System Strengthening Programme in Ethiopia, Mali, Mozambique, Ghana, Malawi and Niger*
UNICEF (2014*), Resource Mobilisation Strategy*
UNICEF (2013), *Revised Evaluation Policy of UNICEF*
UNICEF (2014*), Revised Supplementary Programme Note on the Theory of Change for the UNICEF Strategic Plan, 2014-2017*
UNICEF (2016), Sampling and Testing Programme for Nutritional Products
UNICEF (2015), Social Inclusion of Children: The case for support
UNICEF (2016), Standard Programme Indicators for use in RAM
UNICEF (2016), Standard Programme Indicators for use in RAM
UNICEF (2016), Strategic Framework on Environmental Sustainability for Children
UNICEF (2015), Strengthening predictability of the UNICEF response to humanitarian crises: Proposal to increase the Emergency Programme Fund Ceiling
UNICEF (2016), Suggestions for Reforming the UN Development System – Input from UNICEF for the 2016 QCPR
UNICEF (2015), Supply Annual Report
UNICEF (2004), *The Human Rights Based Approach - Statement of Common Understanding*
UNICEF (2013), The UNICEF Strategic Plan, 2014 – 2017
UNICEF (2016), UNICEF 2016-2030 Strategy for Health "at a glance"
UNICEF (2015), UNICEF Annual Report 2014
UNICEF (2015), UNICEF Communication for Development Support to Good Governance
UNICEF (2014), UNICEF Evaluation Office Annual Report

Full name of document:
UNICEF (2016), UNICEF Financial and Administrative Policy 1: Internal Controls
UNICEF (2015), UNICEF Financial Report and Audited Financial Statements for the year ended 31 December 2014
UNICEF (2014), UNICEF Gender Action Plan 2014-2017
UNICEF (2014), UNICEF Global Staff Survey
UNICEF (2015), UNICEF High Level Structure
UNICEF (2013), UNICEF Integrated Budget, 2014-2017
UNICEF (2016), UNICEF Office of Internal Audit and Investigations; Internal Audit Risk Assessment Methodology 2016 (Confidential)
UNICEF (2015), UNICEF Office of Internal Audit and Investigations 2015 annual report to the Executive Board
UNICEF (2015), UNICEF Outlook on UN Coherence: Perspectives from the field, Analysis of 2015 UNICEF Country Office Annual Reports
UNICEF (2015), UNICEF Regional Office for South Asia Annual Report 2014
UNICEF (2016), UNICEF Research Policy
UNICEF (2016), UNICEF Resource mobilization strategy, presented at to the Executive Board at the First regular session 2016
UNICEF (2009), UNICEF Risk Management Policy
UNICEF (2015), UNICEF Spot Check Guidance, Field Results Group
UNICEF (2015), UNICEF Strategic Framework on Environmental Sustainability for Children 2016-2017
UNICEF (2015), UNICEF Strategic Plan, 2014-2017 Evaluability Assessment
UNICEF (2014), UNICEF's Upstream Work in Basic Education and Gender Equality 2003-2012, Volume 1 Synthesis Report
UNICEF (2015), *Unless we act now: the impact of climate change on children*
UNICEF (2015), Update on strengthening humanitarian action

Full name of document:
UNICEF (2015), *Why sustainable energy matters to children*
UNICEF (2010), *Working for an Equal Future: UNICEF Policy on Gender Equality and the Empowerment of Girls and Women*

2b) List of documents numbered as source material for Document Review

Document number:	Full name of document:
1	UNICEF (2015), *UNICEF Annual Report 2014*
2	UNICEF (2013), *The UNICEF Strategic Plan, 2014 - 2017*
3	UNICEF (2014), *Final results framework of the UNICEF Strategic Plan, 2014-2017*
4	UNICEF (2014*), Revised Supplementary Programme Note on the Theory of Change for the UNICEF Strategic Plan, 2014-2017*
5	UNICEF (2015), *UNICEF Strategic Plan, 2014-2017 Evaluability Assessment*
6	UNICEF (2013), *UNICEF Integrated Budget, 2014-2017*
7	UNICEF (2015), *Report on Regular Resources 2014 Achieving Results for Children*
8	UNICEF (2016), *Compendium of Resource Partner Contributions 2015*
9	UNICEF (2013), *Policy Prohibiting and Combating fraud and corruption*
10	UNICEF (2015), *UNICEF Financial Report and Audited Financial Statements for the year ended 31 December 2014*
11	UNICEF (2015), *Internal Audit of the Management of Service Contracts in UNICEF's Headquarter Divisions*
12	UNICEF (2014), *Financing the UNICEF Strategic Plan 2014-2017*
13	UNICEF (2014*), Resource Mobilisation Strategy*
14	UNICEF (2015), *Supply Annual Report*
15	UNICEF (2014), *Executive Board of the United Nations Children's Fund*: Report on the first and second regular sessions and annual session of 2014
16	UNICEF (2014), *Compendium of decisions adopted by the Executive Board in 2014*
17	UNICEF (2015), *Executive Board of the United Nations Children's Fund*: Report on the first and second regular sessions and annual session of 2015
18	UNICEF (2015), *Compendium of decisions adopted by the Executive Board in 2015*
19	UNICEF (2013), *Revised Evaluation Policy of UNICEF*
20	UNICEF (2015), *Annual report for 2014 on the evaluation function in UNICEF*
21	UNICEF (2010), *Working for an Equal Future*: UNICEF Policy on Gender Equality and the Empowerment of Girls and Women

Document number:	Full name of document:
22	UNICEF (2014), *UNICEF Gender Action Plan 2014-2017*
23	UNICEF (2015), *Annual Report on Implementation of the UNICEF Gender Action Plan*
24 (a)	UNICEF (2007), *Programme Policy and Procedure Manual Programme Operations (chapters 1-4)*
24 (b)	UNICEF (2007), *Programme Policy and Procedure Manual (Chapters 4-6)*
25	UNICEF (2015), *Briefing Note: Accelerating Results for the Most Disadvantaged Children*: Monitoring Results for Equity System (MoRES)
26	UNICEF (2014), *Formative Evaluation of UNICEF's Monitoring of Results for Equity System*
27	UNICEF (2004), *The Human Rights Based Approach - Statement of Common Understanding*
28	UNICEF (2012), *Evaluation of the Human Rights Based Approach to Programming*
29	UNICEF (2015), *An Agenda for #Everychild 2015*
30	UNICEF (2015), *Data Policy and Research Division Annual Report 2014*
31	UNICEF (2014), *Change Management Office Annual Report 2013*
32	UNICEF (2015), *GEROS Global Meta-Evaluation Report 2014 Final Report*
33	UNICEF (2016), *UNICEF Financial and Administrative Policy 1*: Internal Controls
34	UNICEF (2014), *Analysis of the Evaluation Function in the United Nations System (Joint Inspection Unit)*
35	UNICEF (2014), *Programme Division, UNICEF HQ, Annual Report 2014*
36	UNICEF (2014), *Private Fundraising and Partnerships 2014 Annual Report*
37	UNICEF (2009*), UNICEF Risk Management Policy*
38	UNICEF (2015), *UNICEF Strategic Framework on Environmental Sustainability for Children 2016-2017*
39	UNICEF (2012), *Integrated Social Protection Systems: Enhancing Equity for Children*
40	UNICEF (2014), *Division of Financial And Administrative Management Annual Report 2014*
41	UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for West and Central Africa (WCARO)*
42	UNICEF (2015), *UNCEF Regional Office for South Asia Annual Report 2014*
43	UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for Latin America and Caribbean (LACRO) 2014*
44	UNICEF (2010), *Country Programme Document Iraq (2016-2019)*

Document number:	Full name of document:
45	UNICEF (2011), *Country Programme Document Somalia (2011-2016) (revised version)*
46	UNICEF (2014), *Country Programme Document Afghanistan (2015-2019)*
47	UNICEF (2014), *UNICEF Evaluation Office Annual Report*
48	UNICEF (2015), *UNICEF High Level Structure*
49	UNICEF (2015), *Annual Report on Development Results*: 2015 Annual results Report: Child Protection
50	UNICEF (2015), *Annual Report on Development Results*: 2015 Annual results Report: Education
51	UNICEF (2015), *Annual Report on Development Results: 2015 Annual results Report:* Health
52	UNICEF (2015), *Annual Report on Development Results: 2015 Annual results Report*: HIV and AIDS
53	UNICEF (2015), *Annual Report on Development Results: 2015 Annual results Report*: Water, Sanitation and Hygiene
54	UNICEF (2015), *Annual Report on Development Results:* 2015 Nutrition
55	UNICEF (2015), *Annual Report on Development Results*: 2015 Social Inclusion
56	UNICEF (2015), *Annual Report on Development Results*: 2015 Humanitarian
57	UNICEF (2015), *Cash Transfer as a Social Protection Intervention*: Evidence from UNICEF Evaluations 2010-2014
58	UNICEF (2014), *UNICEF's Upstream Work in Basic Education and Gender Equality 2003-2012, Volume 1 Synthesis Report*
59	UNICEF (2013), *Evaluation of UNICEF Programmes to Protect Children in Emergencies (CPiE) - Synthesis Report*
60	UNICEF (2014), *Report on the Summative External Evaluation of the Integrated Health System Strengthening Programme in Ethiopia, Mali, Mozambique, Ghana, Malawi and Niger*
61	UNICEF (2015), *Protecting Children from Violence: A comprehensive evaluation of UNICEF'S Strategies and Programme Performance*
62	UNICEF (2014), *Learning from Nutrition Programme Evaluations: A Thematic Evaluation Synthesis Report*
63	UNICEF (2014), *RKLA3 multi-country evaluation:* increasing access and equity in early childhood education – final evaluation report
64	UNICEF (2015), *Report on the external mid-term, formative evaluation of the optimizing HIV treatment access (OHTA) for pregnant and breastfeeding women initiative in Uganda, Malawi, Ivory Coast and the Democratic Republic of Congo*

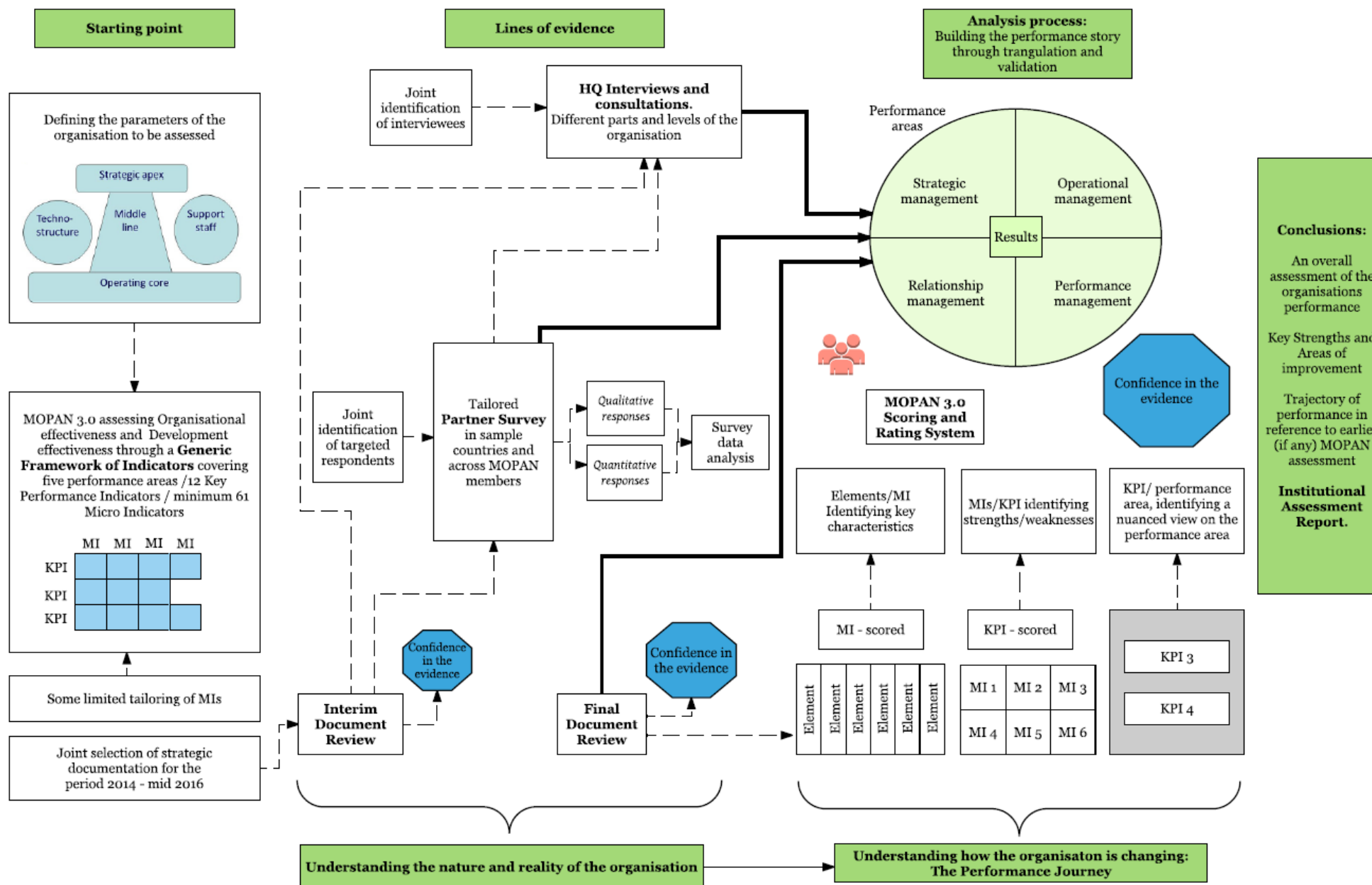| Document number:	Full name of document:
65	UNICEF (2014), *Evaluation of the WASH Sector Strategy "Community Approaches to Total Sanitation" (CATS) Final Evaluation Report*
66	UNICEF (2014), *Evaluation of Water, Sanitation, and Hygiene (WASH) within the UNICEF Country Programme of Cooperation: Final Report*
67	UNICEF (2014), *Real-Time Evaluation of UNICEF's Humanitarian Response to the Typhoon Haiyan in the Philippines - Final Report*
68	UNICEF (2015), *Let Us Learn (LUL) Formative Evaluation Final Report – UNICEF Afghanistan Country Office*
69	UNICEF (2015), *Evaluation of UNICEF's Response to the Syria Refugee Crisis in Turkey 2012-2015*
70	UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for Central and Eastern Europe and the Commonwealth of Independent States (CEE/CIS)*
71	UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for East Asia and the Pacific*
72	UNICEF (2015), *Regional Analysis Report UNICEF Regional Office for Eastern and Southern Africa*
73	UNICEF (2014), *Country programme document Nigeria (2014-2017)*
74	UNICEF (2013), *Country programme document India (2013-2017)*
75	UNICEF (2012), *Country programme document Vietnam (2012-2016)*
76	UNICEF (2013), *Country programme document Nepal (2013-2017)*
77	UNICEF (2013), *Country programme document Haiti (2013-2016)*
78	UNICEF (2013), *Country programme document Mozambique (2013-2017)*
79	UNICEF (2016), *Country programme document Tajikistan (2016-2020)*
80	UNICEF (2012), *Country programme document Burkina Faso (2011-2015) (extended)*
81	UNICEF (2015), *Country programme document Colombia (2015-2019)*

Document number:	Full name of document:
82	UNICEF (2013), *Country programme document Pacific Island Countries (2013-2017)*
83	UNICEF (2013), *Country programme document Liberia (2013-2017)*
84	UNICEF (2012), *Country programme document Brazil (2012-2016)*
85	UNICEF (2013), *Country programme document Moldova (2013-2017)*
86	UNICEF (2015), *Management Response to the Strategic Plan 2014-2017 Evaluability Assessment*
87	UNICEF (2014), *Management Response to the Formative Evaluation of the MORES system*
88	UNICEF (2014), *Internal audit of CEE/CIS Regional Office*
89	UNICEF (2015), *Internal audit of LACRO Regional Office*
90	UNICEF (2015), *Internal audit of MENA Regional Office*
91	UNICEF (2014), *Internal audit of South Asia Regional Office*
92	UNICEF (2016), *Report on the midterm review of the Strategic Plan, 2014-2017 and annual report of the Executive Director, 2015: performance and results, including a report on the implementation of the quadrennial comprehensive policy review: E/ICEF/2016/6*
93	UNICEF (2012), *Management Response to the Evaluation of the Human Rights Based Approach to Programming*
94	UNICEF (2016), *UNICEF resource mobilization strategy, presented at to the Executive Board at the First regular session 2016*
95	UNICEF (2014), *Management response to the Evaluation of UNICEF Programmes to Protect Children in Emergencies (CPiE)*
96	UNICEF (2016), *Division of Human Resources 2015 Annual Report*
97	UNICEF (2015), *Procedure on Harmonized Approach to Cash Transfers to Implementing Partners*
98	UNICEF (2015), *Guidance on the Development of Programme Strategy Notes (December 2015)*
99	UNICEF (2015), *Unless we act now: the impact of climate change on children*

Document number:	Full name of document:
100	UNICEF (2015), *Why sustainable energy matters to children*
101	UNICEF (2016), *Strategic Framework on Environmental Sustainability for Children*
102	UNICEF (2016), *Executive Directive on climate change*
103	UNICEF (2014), *Programme Instruction: Updated Guidelines on Mid-Term Reviews of Country Programmes*
104	UNICEF (2015), *Programme Instruction: UNICEF Procedure for Country and Regional Office transfer of resources to civil society organizations*
105	UNICEF (2016), *UNICEF Research Policy*
106	UNICEF (2012), *Guidance on Conducting a Situation Analysis of Children's and Women's Rights*
107	UNICEF (2016), *Country Office Performance Scorecard and Methodology*
108	UNICEF (2015), *Evaluation Office Annual Report 2015*
109	UNICEF (2015), *UNICEF Office of Internal Audit and Investigations 2015 annual report to the Executive Board*
110	UNICEF (2016), *Report on the midterm review of the UNICEF integrated budget, 2014–2017*
111	UNICEF (2013), *Internal audit of UNICEF Treasury Management*
112	UNICEF (2015), *A Global Communication for Development Strategy Guide for MNCHN programmes*
113	UNICEF (2015), *Communication for Development Results for Good Governance*
114	UNICEF (2016), *Evaluation Office Annual Report (2015)*
115	UNICEF (2015), *Social Inclusion of Children: The case for support*
116	UNICEF (2016), *Report on the implementation of the quadrennial comprehensive policy review and the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2014-2017*
117	UNICEF (2016), *UNICEF Office of Internal Audit and Investigations; Internal Audit Risk Assessment Methodology 2016 (Confidential)*

Document number:	Full name of document:
118	UNICEF (2013), *Report on an External Quality Assessment of the Investigations function in UNICEF*
119	UNICEF (2016), *Multi-Country Independent Review of Technological Innovations in ESAR*
120	UNICEF (2014), *UNICEF Global Staff Survey*
121	UNICEF, (2016), *Better Together:* Country Stories of UNICEF Working with UN Partners
122	UNICEF (2016), *Suggestions for Reforming the UN Development System – Input from UNICEF for the 2016 QCPR*
123	UNICEF (2015), *UNICEF Outlook on UN Coherence: Perspectives from the field, Analysis of 2015 UNICEF Country Office Annual Reports*
124	UNICEF (2015), *NutriDash Global Report 2014*
125	UNICEF (2016), *UNICEF 2016-2030 Strategy for Health "at a glance"*
126	UNICEF (2014), *Guidelines for Allocation of Global Thematic Funds 2014-2017*
127	UNICEF (2014), *Management Responses to Reviewed Evaluations from EMR Tracker*
128	UNICEF (2016), "Chapter 3: Programme Preparation – Country Programme Strategy Development", *electronic Programme Policy and Procedure Manual*
129	UNICEF (2016), "Chapter 4: Implementation and Management – Contribution Management", *electronic Programme Policy and Procedure Manual*
130	UNICEF (2016), *Justice for Children*
131	UNICEF (2015), *Examples of UNICEF C4D Supported Social Inclusion and Adolescent/Youth Engagement Initiatives as documented in 2014 Annual Reports*
132	UNICEF (2015), *UNICEF Communication for Development Support to Good Governance*
133	UNICEF (2015), *UNICEF Spot Check Guidance, Field Results Group*
134	UNICEF (2016), *Standard Programme Indicators for use in RAM*

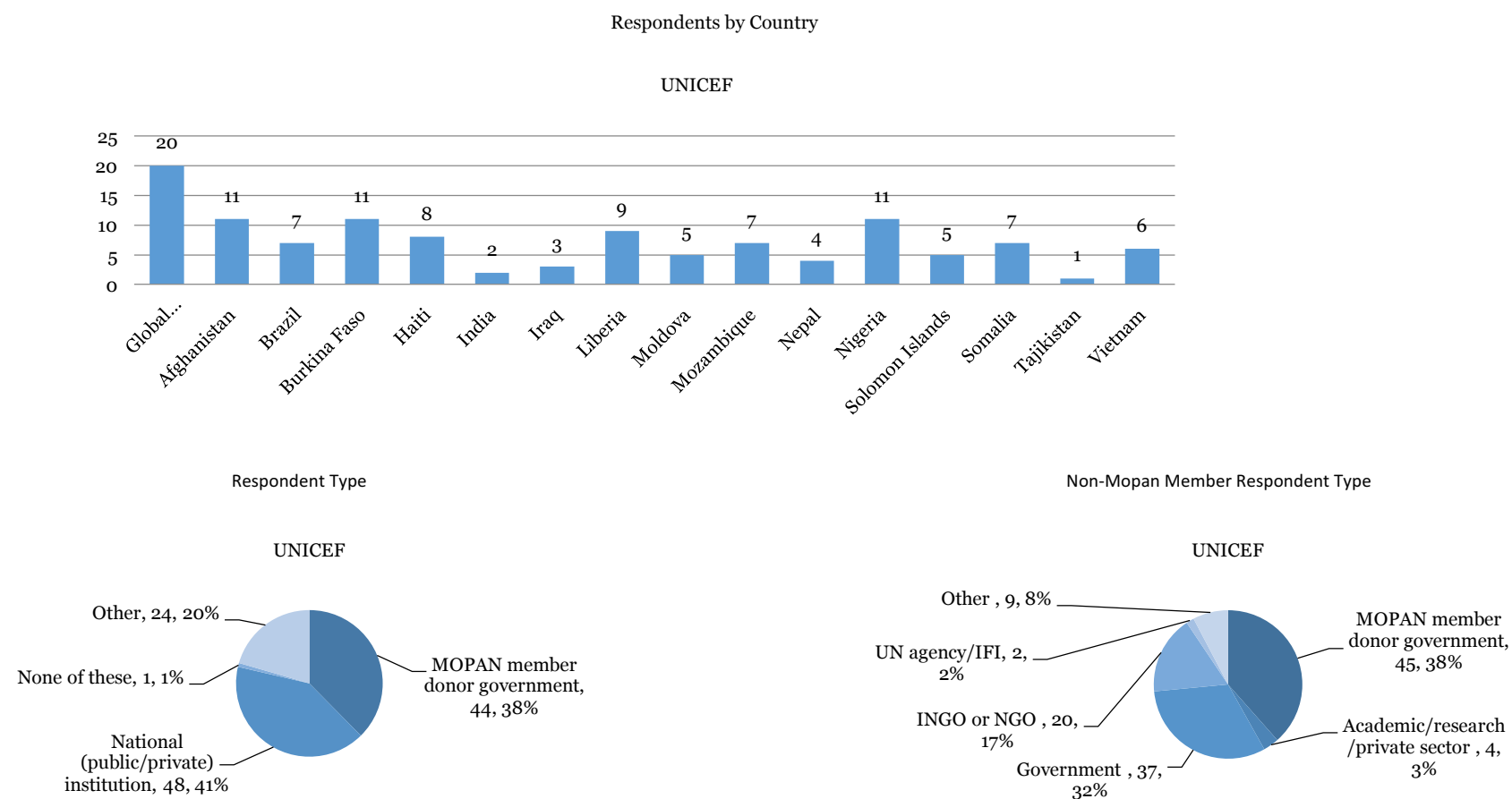| Document number:	Full name of document:
135	UNICEF (2016), *Memo on Performance Monitoring of Country Office Annual Management Plans*
136	UNICEF (2014), *Procedure on Using the Results Assessment Module (RAM 2.0) of VISON/insight*
137	UNICEF (2016), *Standard Programme Indicators for use in RAM*
138	UNICEF (2016), *Country Office Performance Scorecard*
139	UNICEF (2016), *Lessons Learned from the MTR of the Strategic Plan*
140	UNICEF (2016), *Compendium of Partner Contributions 2015*
141	UNICEF (2016), *Annual Results Reports 2015*
142	UNICEF (2016), *Sampling and Testing Programme for Nutritional Products*
143	UNICEF (2015), *Update on strengthening humanitarian action*
144	UNICEF (2015), *Strengthening predictability of the UNOCEF response to humanitarian crises: Proposal to increase the Emergency Programme Fund Ceiling*
145	UNICEF (2015), *Humanitarian Results Report 2015*

Annex 3: Process map of the MOPAN 3.0 assessment of UNICEF

Starting point

Lines of evidence

Analysis process: Building the performance story through trangulation and validation

Defining the parameters of the organisation to be assessed

- Strategic apex
- Techno-structure
- Middle line
- Support staff
- Operating core

Joint identification of interviewees

HQ Interviews and consultations. Different parts and levels of the organisation

Performance areas

- Strategic management
- Operational management
- Results
- Relationship management
- Performance management

Conclusions:

An overall assessment of the organisations performance

Key Strengths and Areas of improvement

Trajectory of performance in reference to earlier (if any) MOPAN assessment

Institutional Assessment Report.

MOPAN 3.0 assessing Organisational effectiveness and Development effectiveness through a **Generic Framework of Indicators** covering five performance areas /12 Key Performance Indicators / minimum 61 Micro Indicators

	MI	MI	MI	MI
KPI				
KPI				
KPI				

Joint identification of targeted respondents

Tailored **Partner Survey** in sample countries and across MOPAN members

Qualitative responses

Quantitative responses

Survey data analysis

MOPAN 3.0 Scoring and Rating System

Confidence in the evidence

Elements/MI Identifying key characteristics

MIs/KPI identifying strengths/weaknesses

KPI/ performance area, identifying a nuanced view on the performance area

Some limited tailoring of MIs

Confidence in the evidence

Confidence in the evidence

MI - scored

KPI - scored

Joint selection of strategic documentation for the period 2014 - mid 2016

Interim Document Review

Final Document Review

Element	Element	Element	Element	Element	Element

MI 1	MI 2	MI 3
MI 4	MI 5	MI 6

KPI 3

KPI 4

Understanding the nature and reality of the organisation

Understanding how the organisaton is changing: The Performance Journey

154

MOPAN
Multilateral Organisation Performance Assessment Network

Annex 4: Results of the MOPAN survey of UNICEF Partners

An Evidence Stream for the MOPAN 3.0 assessment of UNICEF, 2016

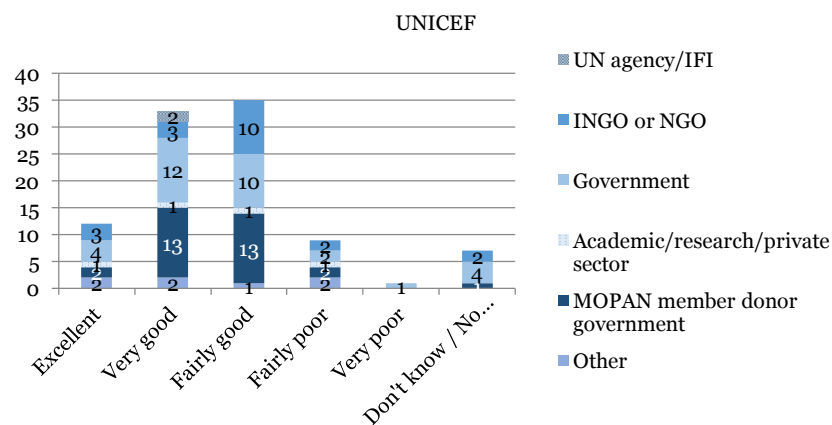Total number of responses for the UNICEF Survey: 117

Respondents by Country

UNICEF

Respondent Type

UNICEF

Other, 24, 20%
None of these, 1, 1%
National (public/private) institution, 48, 41%
MOPAN member donor government, 44, 38%

Non-Mopan Member Respondent Type

UNICEF

Other , 9, 8%
UN agency/IFI, 2, 2%
INGO or NGO , 20, 17%
Government , 37, 32%
MOPAN member donor government, 45, 38%
Academic/research /private sector , 4, 3%

Respondents who identified their geographical focus as "global" were not asked the questions which were only relevant to respondents with a specific country focus. This will be highlighted for the individual questions below.

Staffing

How well do you think UNICEF performs in the areas below?

It has sufficient staffing in the country to deliver the results it intends.

UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

Its staff are sufficiently senior/experienced to work successfully in the country.
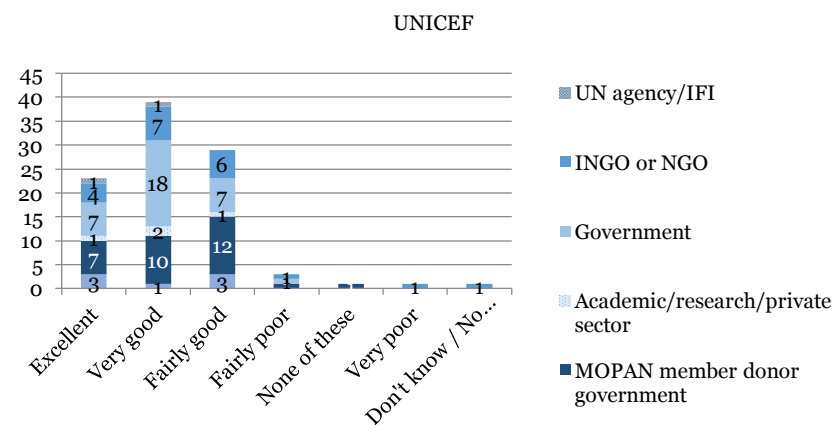
UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

It has sufficient continuity of staff to build the relationships needed in the country.

UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

Its staff can make the critical strategic or programming decisions locally in the country.

UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private e sector
- MOPAN member donor government
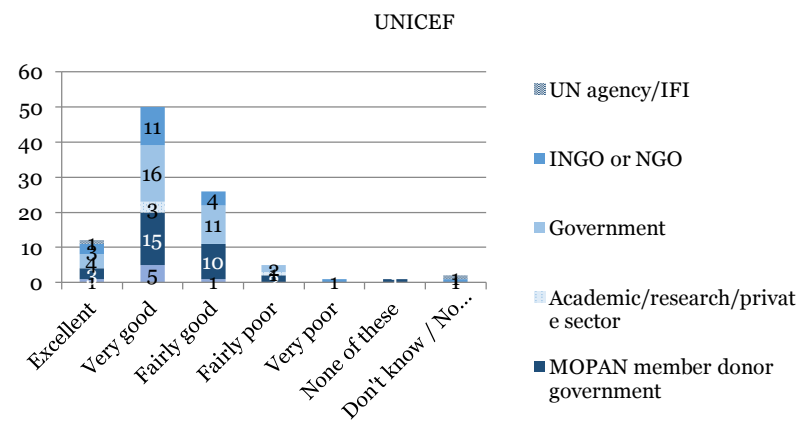
Respondents who identified their geographical focus as "global" were not asked to answer the four questions above since it is only relevant to respondents with a specific country focus.

![MOPAN - Multilateral Organisation Performance Assessment Network]

UNICEF staff in the country have access to flexible financial resources to support programmes that respond to the urgent needs of children, especially the most vulnerable.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

Respondents who identified their geographical focus as "global" were not asked to answer the question above since it is only relevant to respondents with a specific country focus.
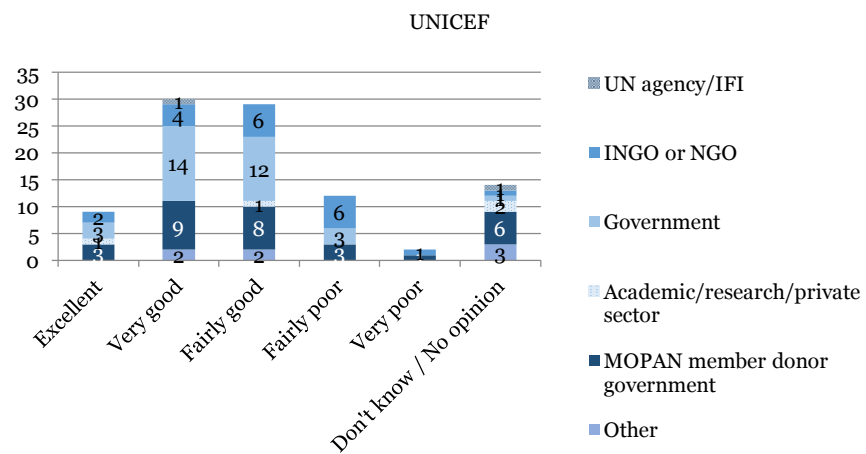
Managing financial resources

How well do you think UNICEF performs in relation to the statements below

It communicates openly the criteria for allocating financial resources (transparency).
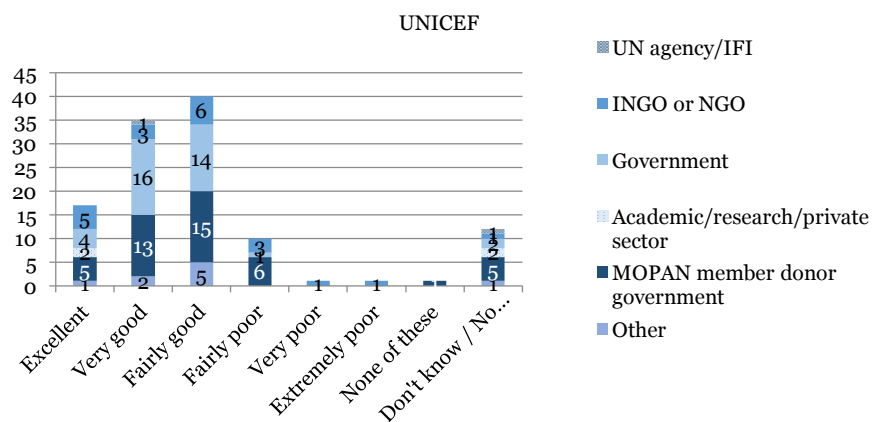
It provides reliable information on how much and when financial allocations and disbursement will happen (predictability).
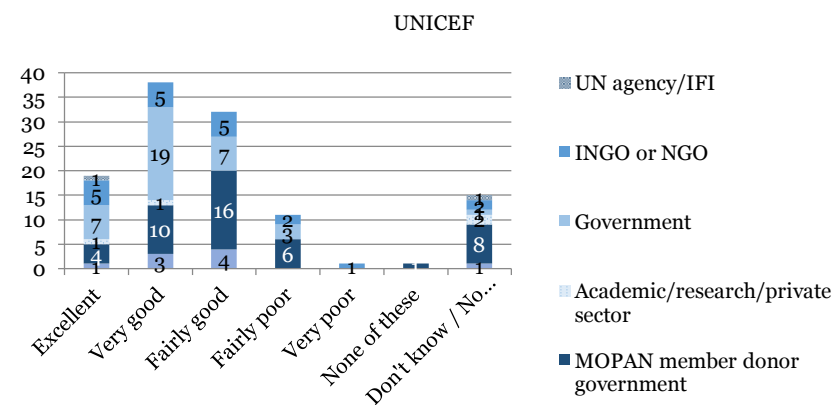
It co-operates with development or humanitarian partners to make sure that financial co-operation is coherent and not fragmented.
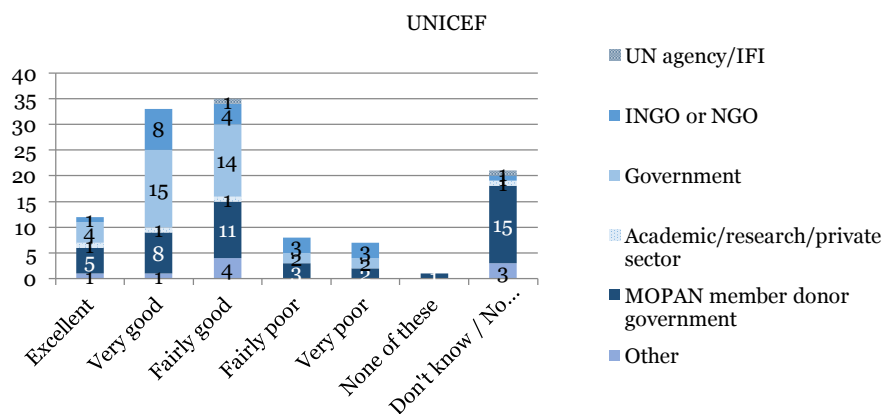
It has enough flexible (i.e. non-earmarked) financial resources to enable it to pursue the goals and targeted results set out in its Strategic Plan 2014-2019.
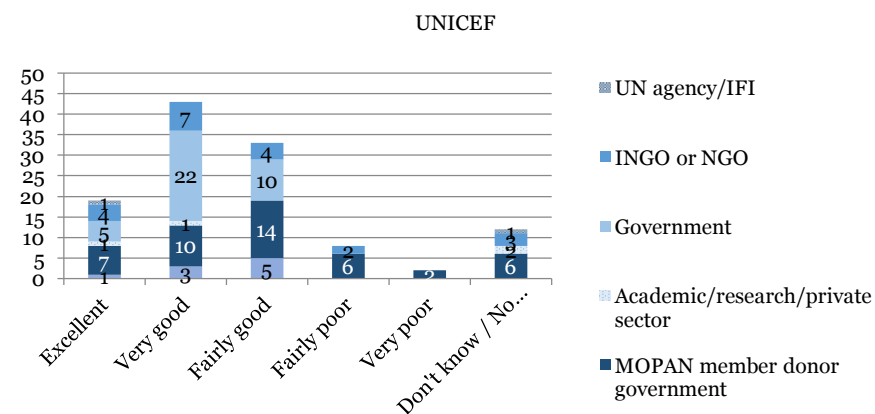
It co-operates with development or humanitarian partners to make sure that financial co-operation in the country is coherent and not fragmented.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

It has enough flexible financial resources to enable it to meet the needs it targets in the country.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Governmen
- Academic/research/private sector
- MOPAN member donor government
- Other

Respondents who identified their geographical focus as "global" were not asked to answer the two questions above since it is only relevant to respondents with a specific country focus.

159
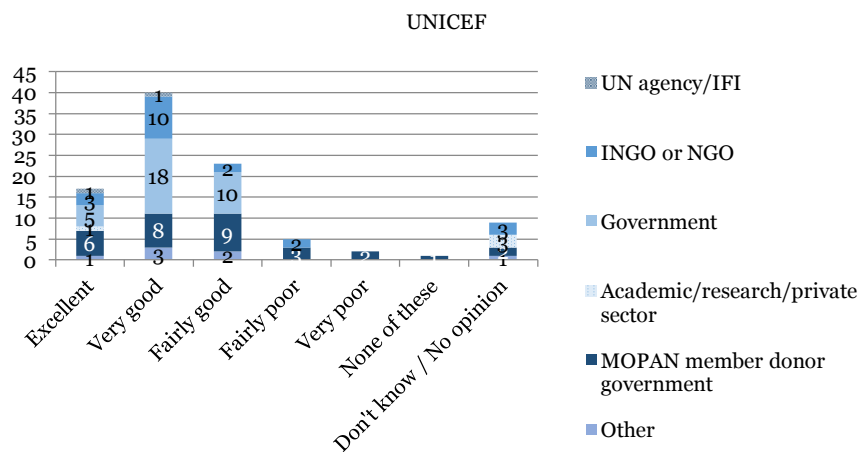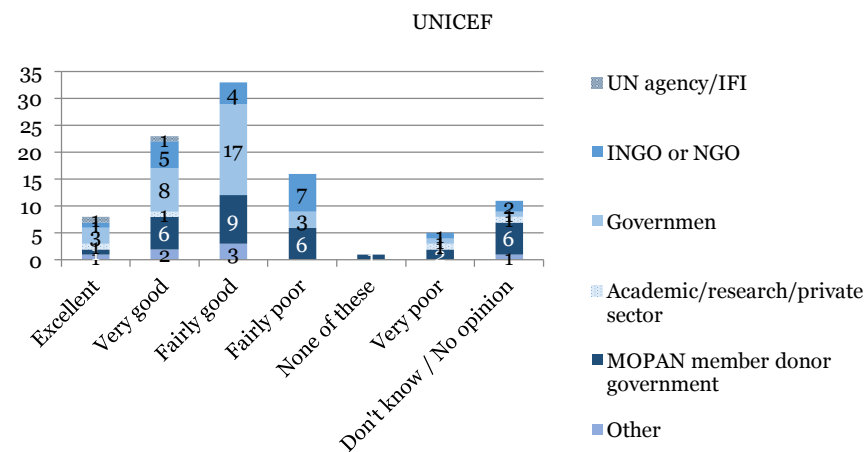
Interventions (programmes, projects, normative work)

How well do you think UNICEF performs in relation to the areas below?

Its interventions are designed and implemented to fit with national programmes and intended results.
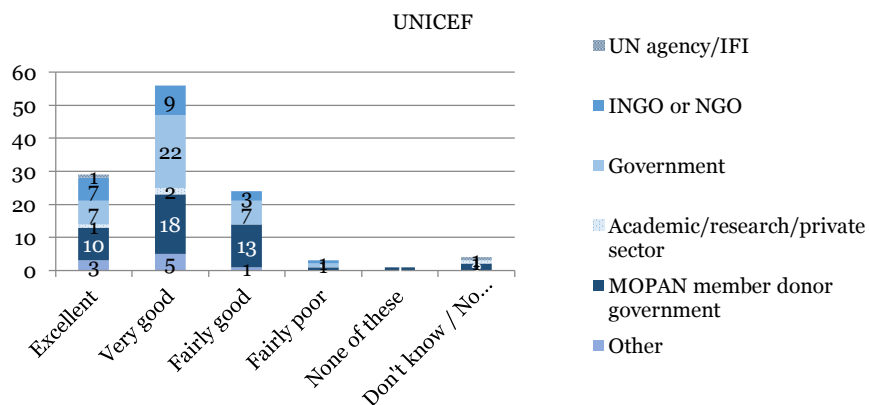
Its interventions prioritise equity in the national context.
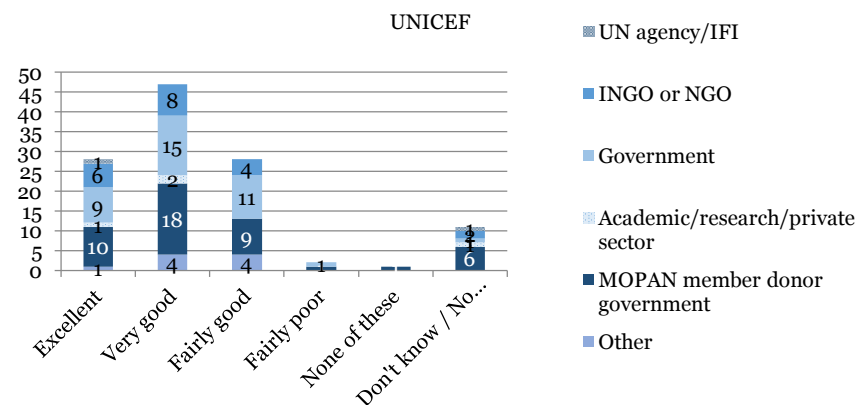
Its interventions are tailored to the specific situations and needs of the local context.
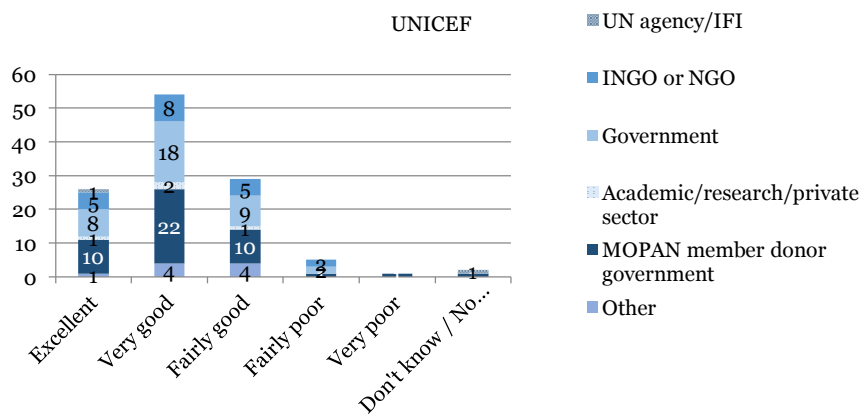
Its interventions are based on a clear understanding of why it is best placed (comparative advantage) to work in the sectoral and/or thematic areas it targets in the country.
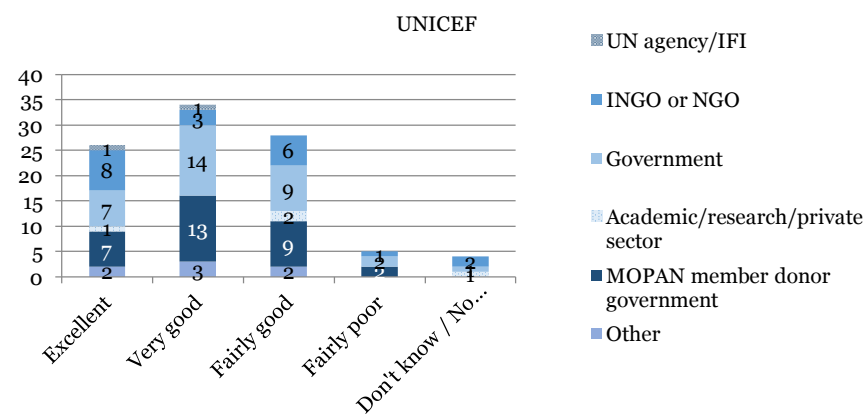
Respondents who identified their geographical focus as "global" were not asked to answer the lower right side question above since it is only relevant to respondents with a specific country focus.

160

It adapts or amends interventions with appropriate speed as the context in the country changes.

UNICEF
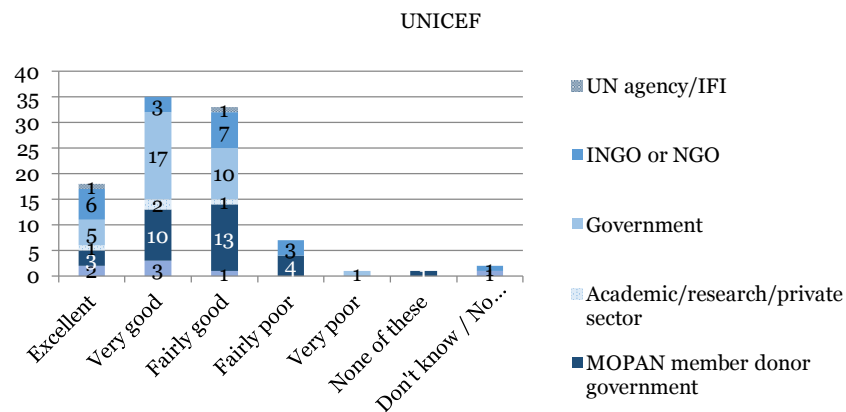
Its interventions in the country are based on realistic assessments of national / regional capacities to realise child rights, including government, civil society and other actors.

UNICEF

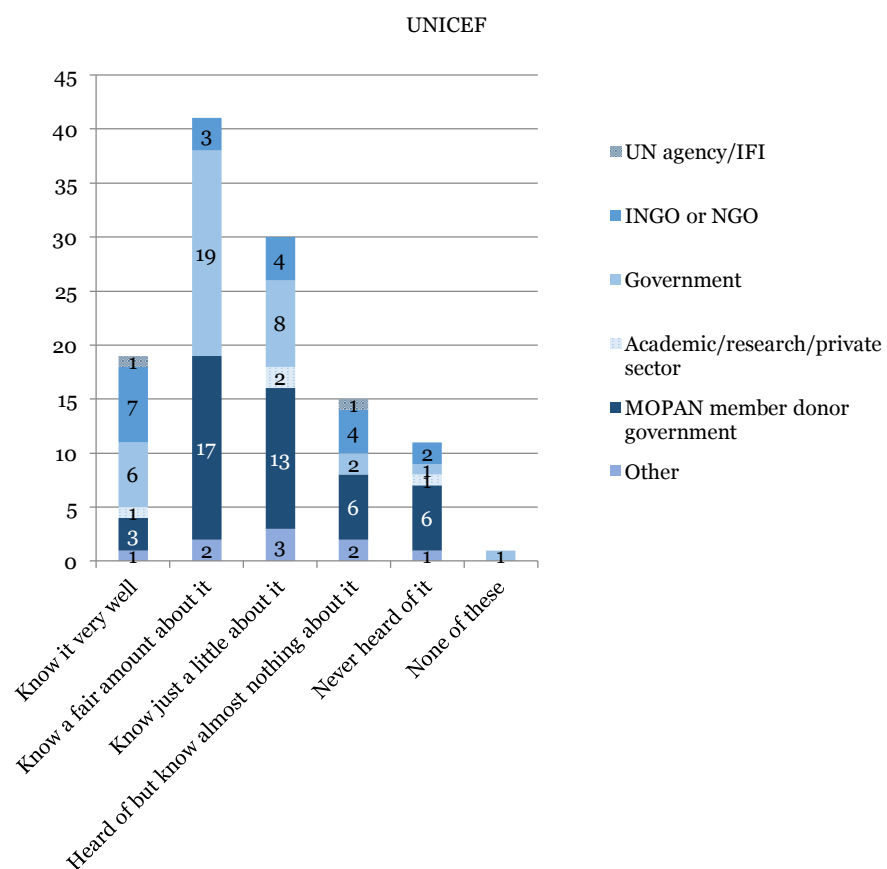**It pays sufficient attention to risk in its programing and other interventions in the country.**

UNICEF

It engages with a wide range of partners in the country to help ensure that its programmes will become sustainable in the future.

UNICEF

Respondents who identified their geographical focus as "global" were not asked to answer these four questions above since it is only relevant to respondents with a specific country focus
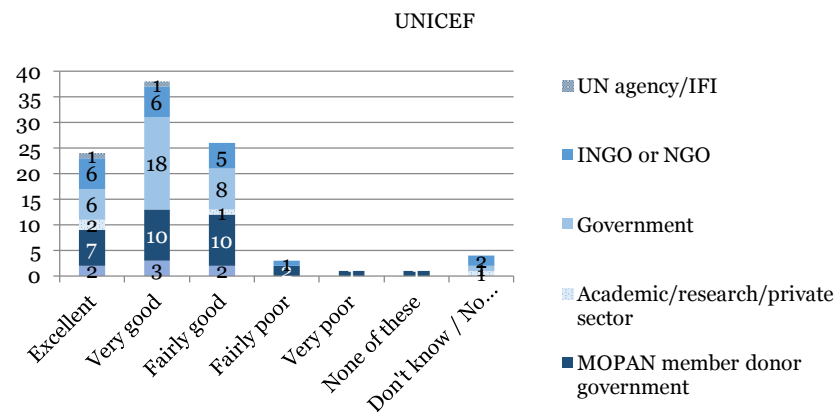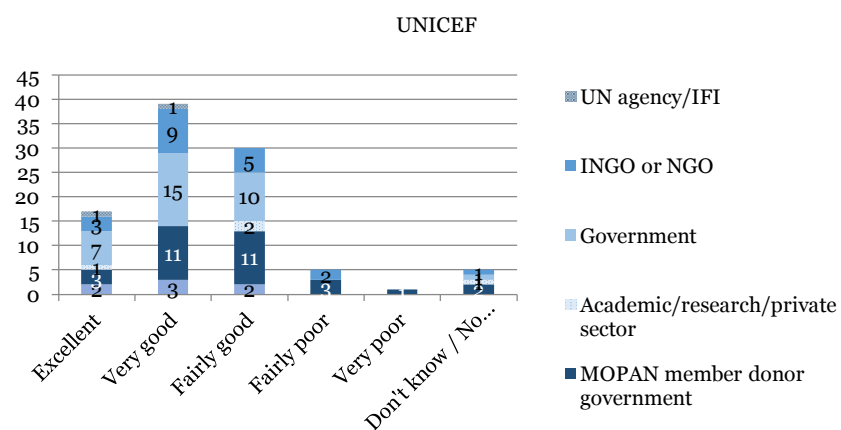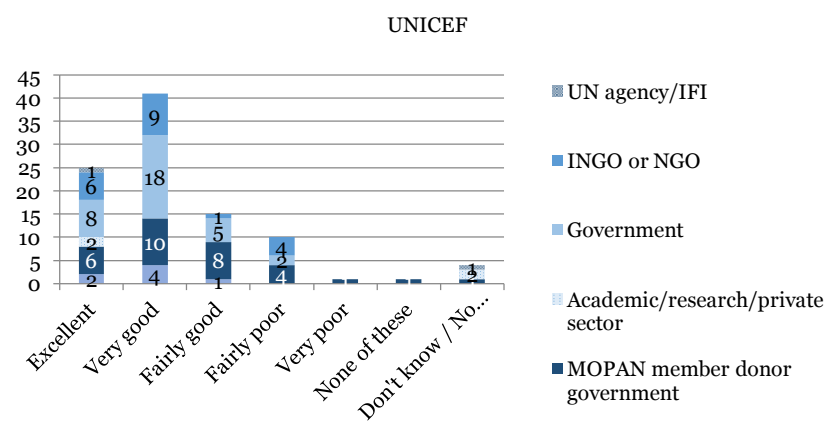
Interventions (Cross cutting issues) part 1

How familiar are you with each of the following?
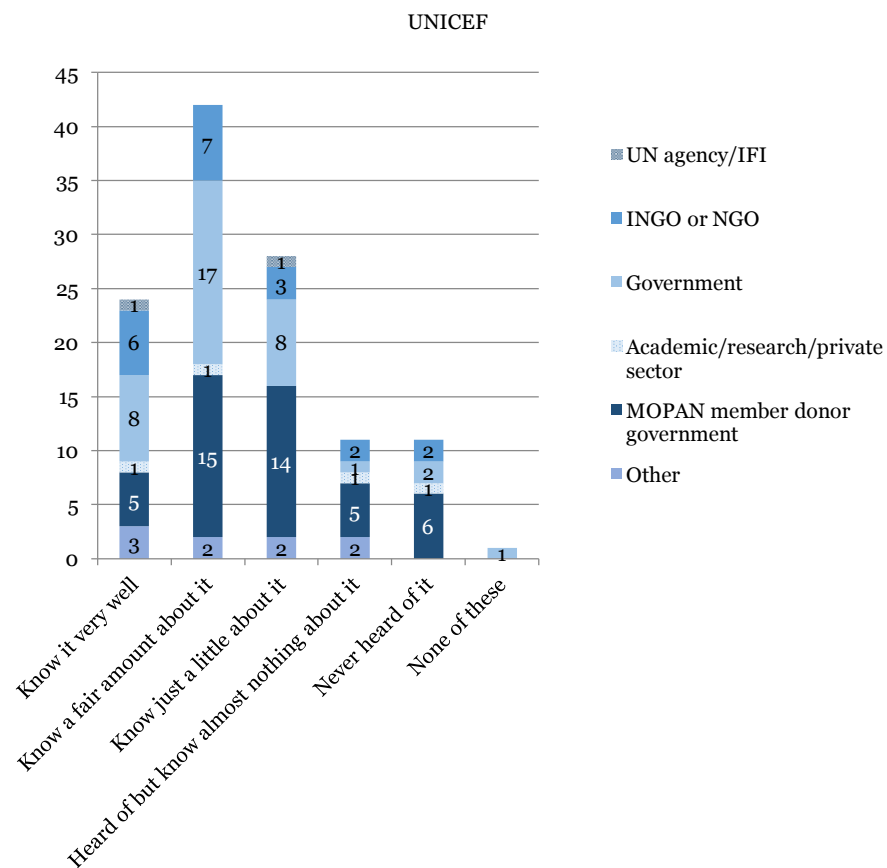
UNICEF's Gender Policy and/or Gender Action Plan.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

UNICEF's Strategic Framework for Environmental Sustainability for Children 2016-2017.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other
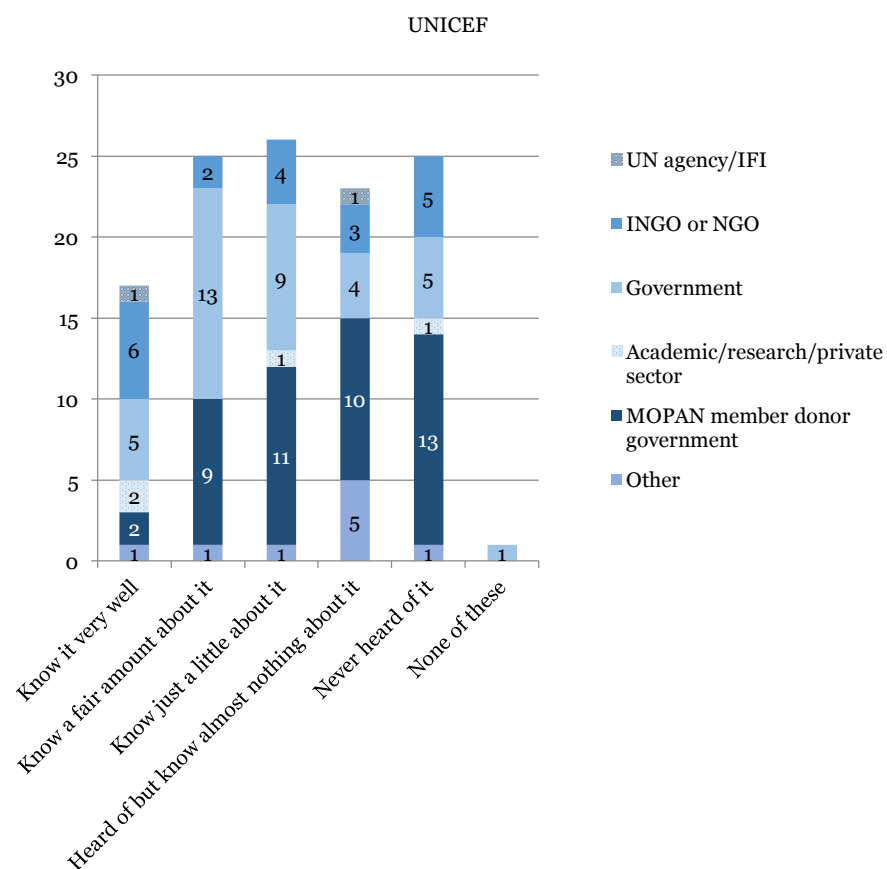
Good governance aspects of UNICEF's Strategic Plan 2014-2017 (for example reduced inequality, access to justice for all, impartial public administration, being accountable and inclusive at all levels).
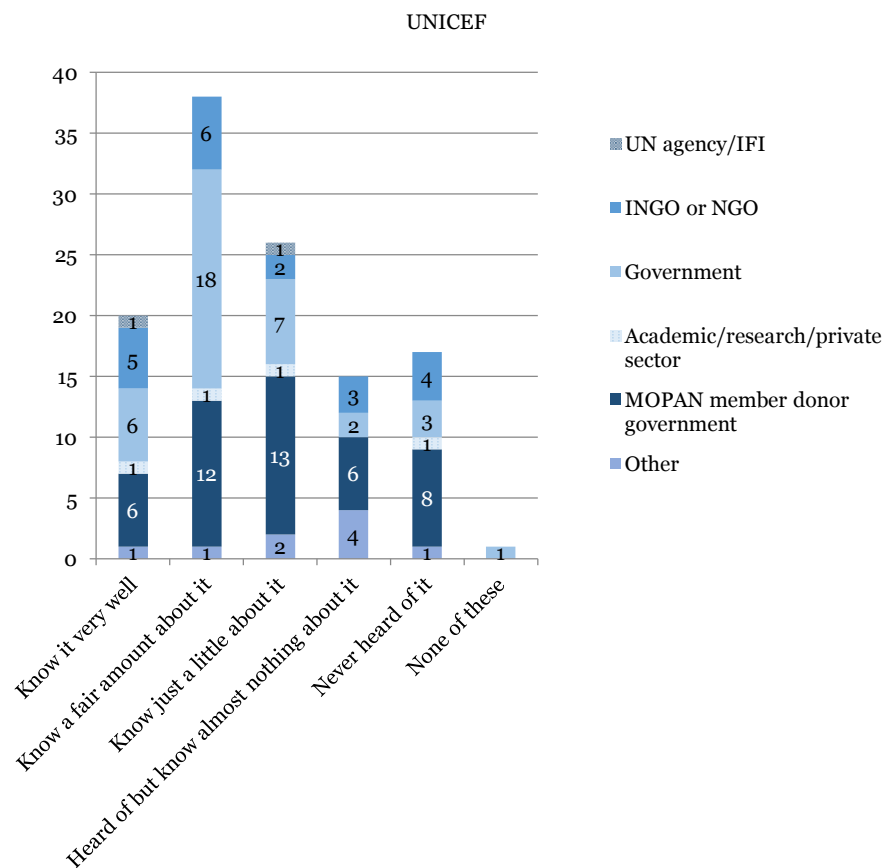
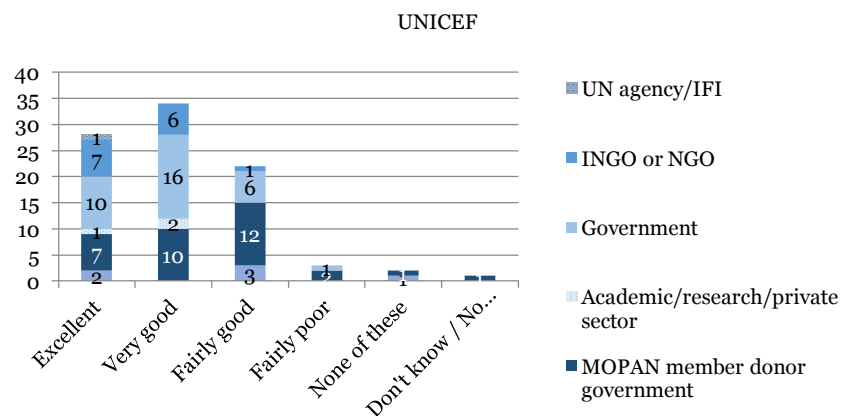**UNICEF's approach to Human Rights Based Approaches**

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

UNICEF's Monitoring of Results for Equity System.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

Chart values:

Know it very well: Other 1, MOPAN member donor government 5, Academic/research/private sector 1, Government 5, INGO or NGO 8, UN agency/IFI 1

Know a fair amount about it: Other 1, MOPAN member donor government 7, Academic/research/private sector 1, Government 14, INGO or NGO 5

Know just a little about it: Other 4, MOPAN member donor government 15, Government 12, INGO or NGO 3

Heard of but know almost nothing about it: Other 1, MOPAN member donor government 7, Academic/research/private sector 1, Government 3, UN agency/IFI 1

Never heard of it: Other 2, MOPAN member donor government 11, Academic/research/private sector 1, Government 2, INGO or NGO 4

Interventions (Cross cutting issues) part 2

How well do you think UNICEF performs in relation to the priorities/areas stated below

It promotes gender equality in all relevant areas of its work.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

It promotes environmental sustainability and addresses climate change in all relevant areas of its work.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

It promotes the principles of good governance in all relevant areas of its work (for example, reduced inequality, access to justice for all, impartial public administration, being accountable and inclusive at all levels).

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

It promotes the realisation of child and human rights in all relevant areas of its work.

UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

165

Respondents who identified in 'Interventions (Cross cutting issues), part 1 that they know almost nothing or have never heard about the priority/area, have not been asked to answer these four questions since it is only relevant to respondents with at least a little knowledge about it.
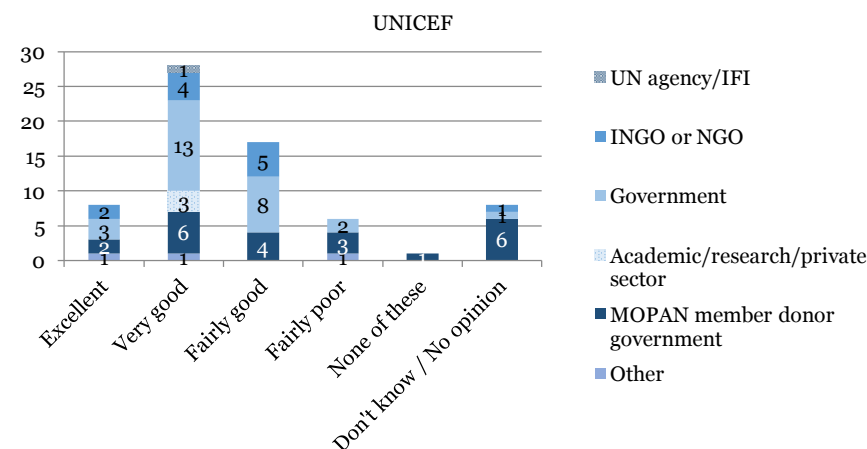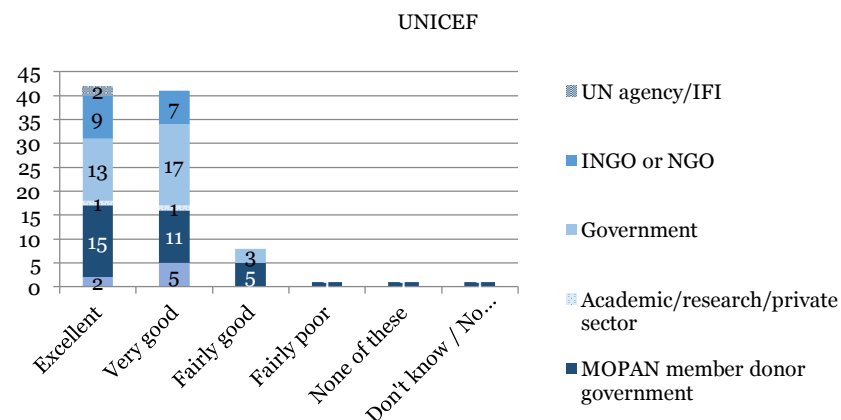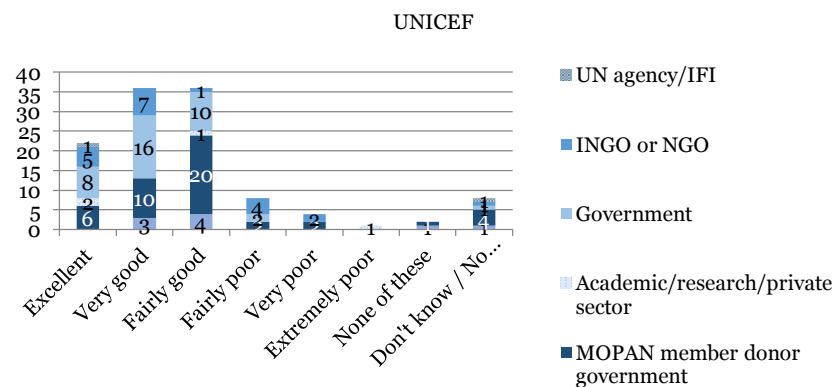
It promotes the realisation of human rights in all of its work.
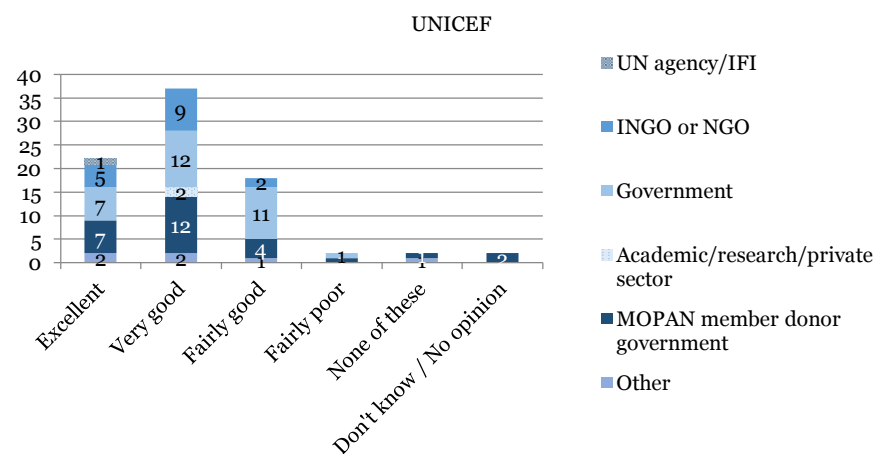
UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

Chart values by category:

Excellent: 2, 7, 7, 5, 1
Very good: 2, 12, 2, 12, 9
Fairly good: 1, 4, 11, 2
Fairly poor: 1
None of these: 1
Don't know / No opinion: 2

Respondents who identified in 'Interventions (Cross cutting issues), part 1 that they know almost nothing or have never heard about the priority/area, have not been asked to answer this question since it is only relevant to respondents with at least a little knowledge about it.

Managing relationships

How well do you think UNICEF performs in relation to each of these areas?

It prioritises working in synergy/partnerships as part of its business practice.
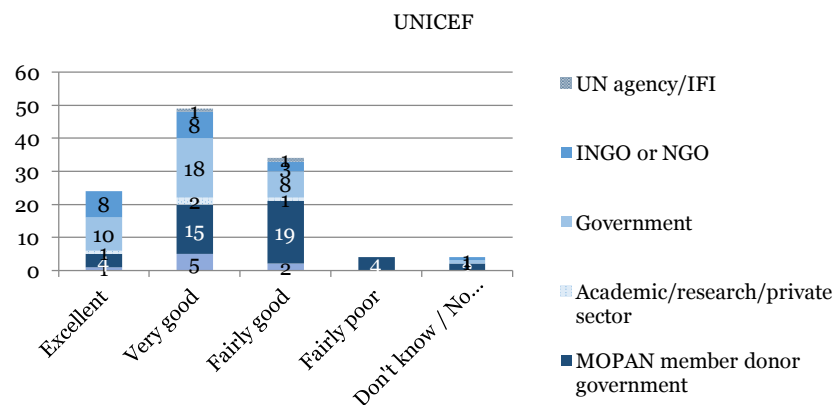
UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

It seeks innovative ways of working in partnership, such as structured networks and alliances, informal partnerships, campaigns and movements.
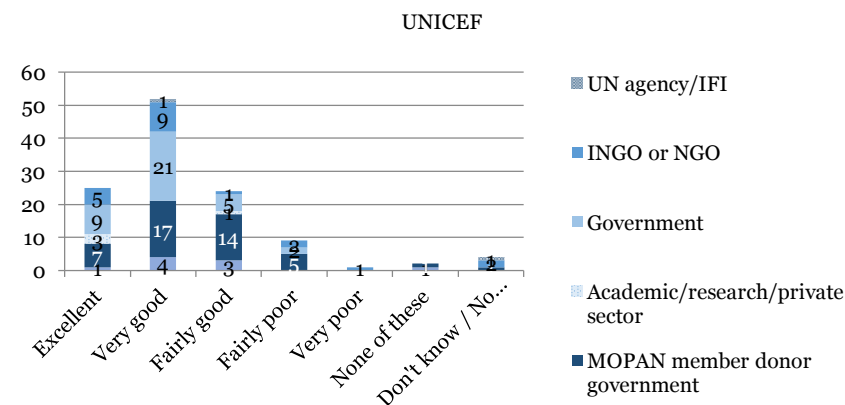
UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

It shares key information (analysis, budgeting, management, results) with partners on an ongoing basis (transparency).

UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government

It ensures that its bureaucratic procedures (planning, programming, administrative, monitoring and reporting) are synergised with those of its partners (for example, donors, UN agencies).

UNICEF

- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
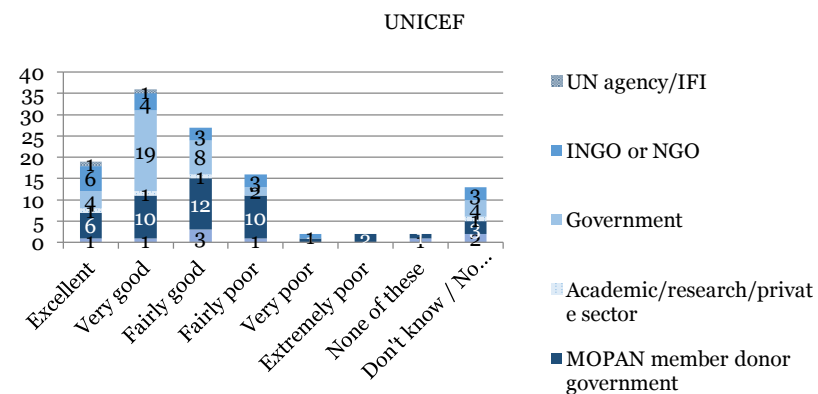
It provides high-quality inputs to policy dialogue in the country.

UNICEF
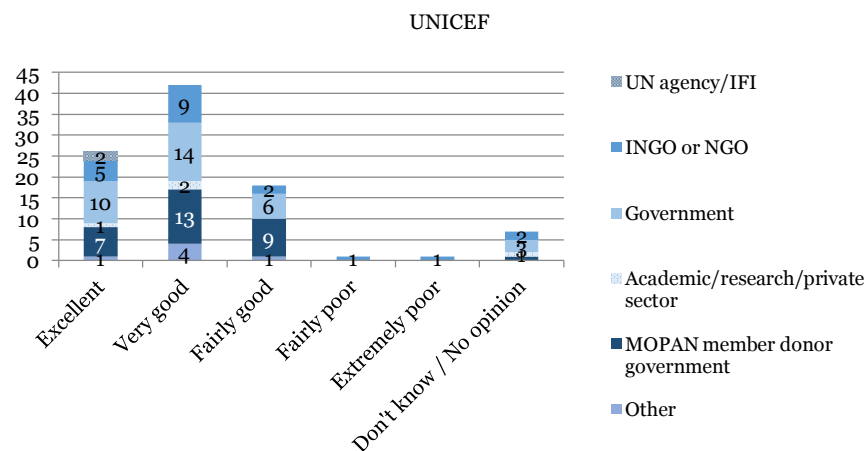
**Its views are well respected in policy dialogue forums in the country.**
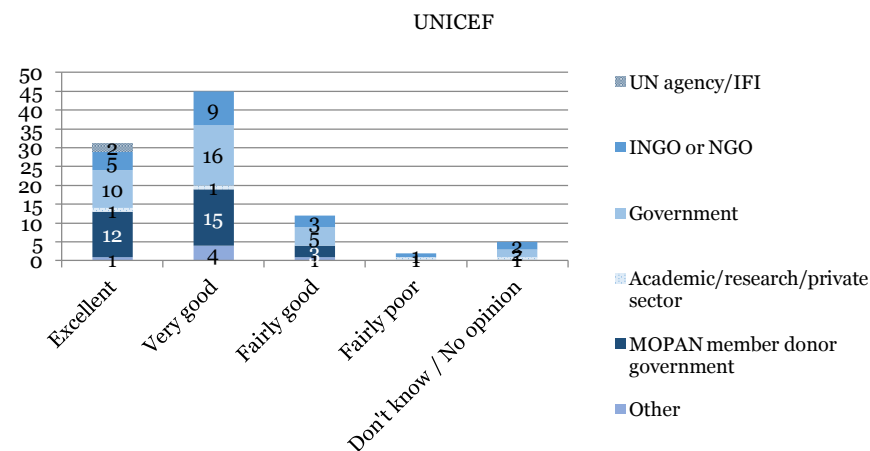
UNICEF

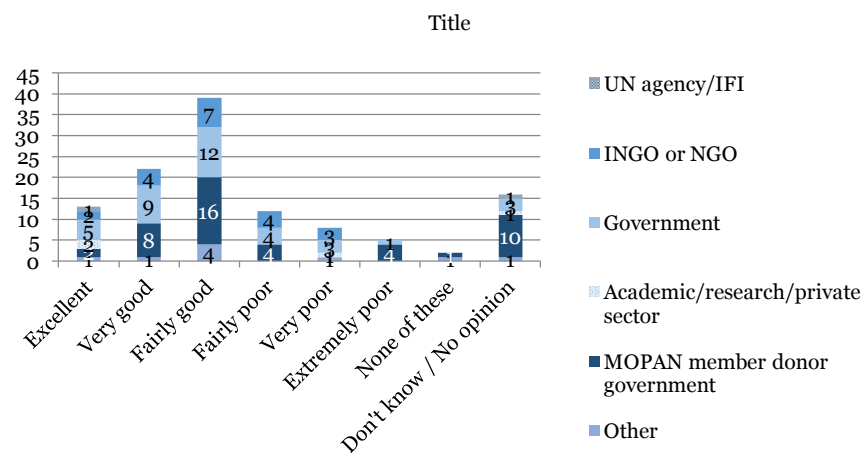**It conducts mutual assessments of progress in the country with national/regional partners.**
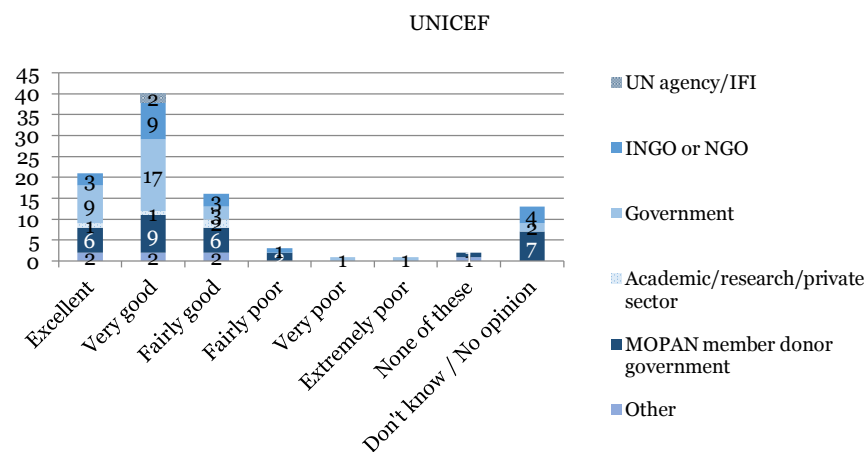
UNICEF

It channels financial resources through country systems (both financial and non-financial) in the country as the default option.

UNICEF

Respondents who identified their geographical focus as "global" were not asked to answer these four questions since it is only relevant to respondents with a specific country focus.
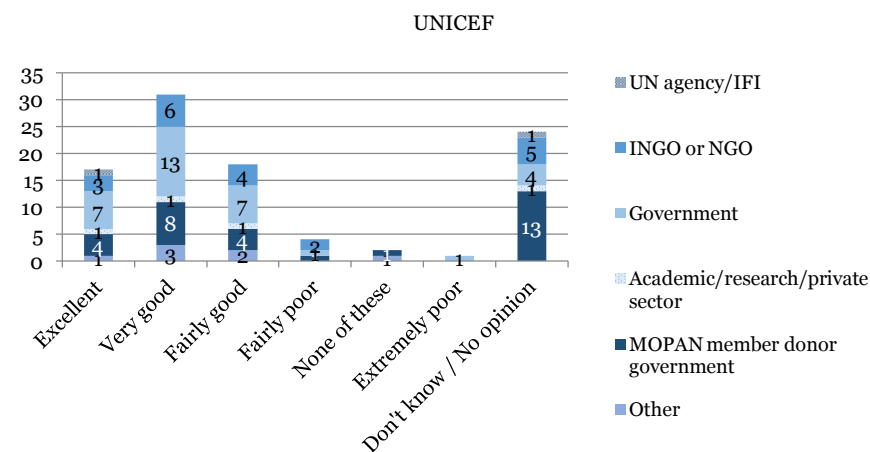
It takes action to build capacity in country systems in the country where it has judged that country systems are not yet up to a required standard.
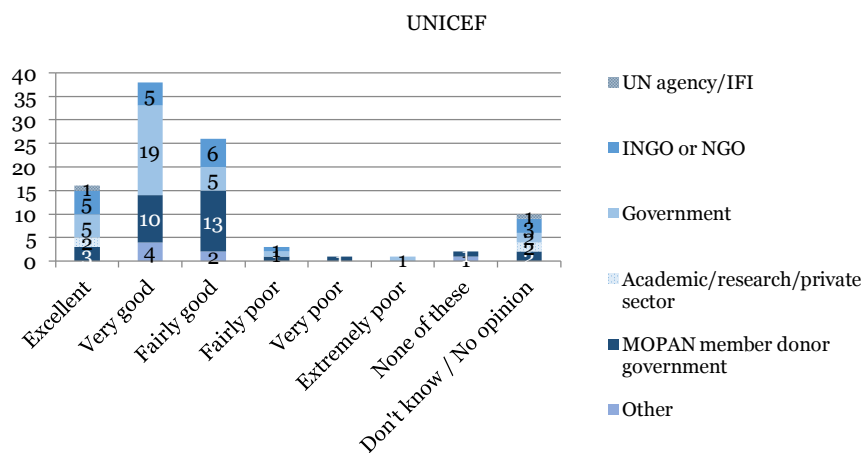
Its bureaucratic procedures (including systems for engaging staff, procuring project inputs, disbursing payment, logistical arrangements etc.) do not cause delays in implementation for national or other partners.
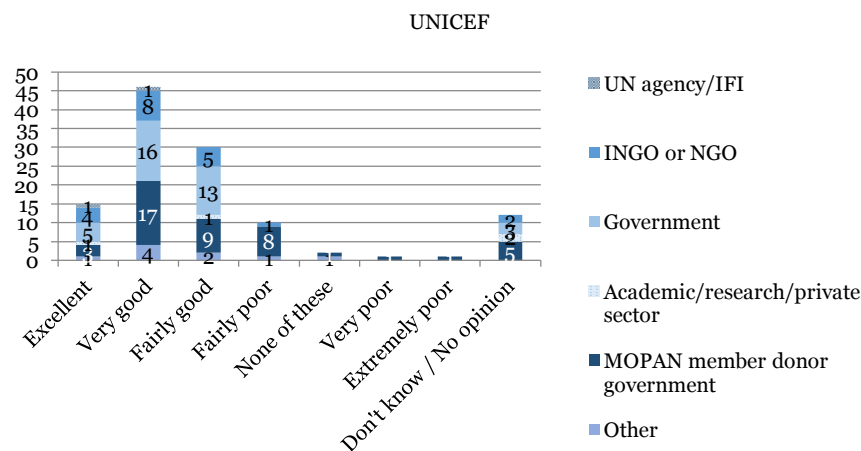
UNICEF

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

Title

Legend:
- UN agency/IFI
- INGO or NGO
- Government
- Academic/research/private sector
- MOPAN member donor government
- Other

Respondents who identified their geographical focus as "global" were not asked to answer the left sided question above since it is only relevant to respondents with a specific country focus

Performance management, part 1

How well do you think UNICEF performs in relation to the areas below?

It prioritises a results-based approach – for example when engaging in policy dialogue, or planning and implementing interventions.
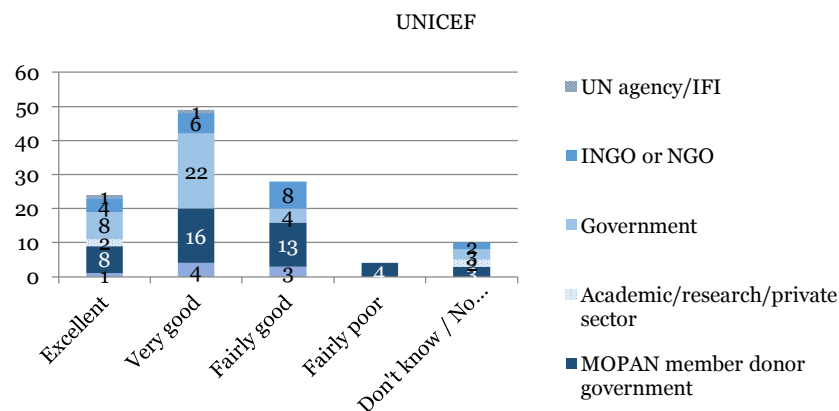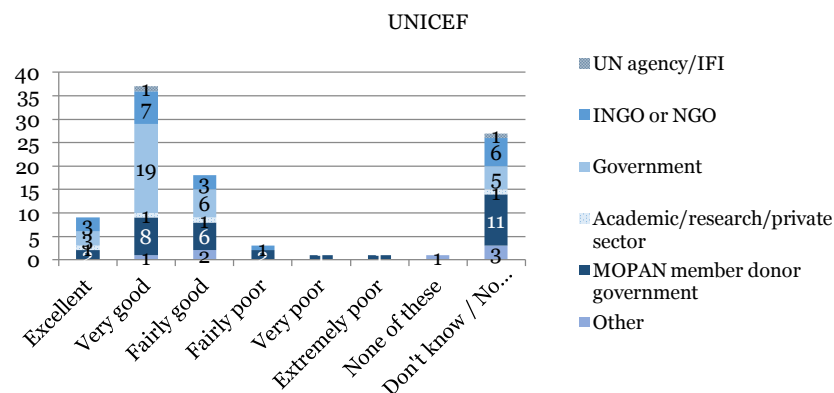
UNICEF

Efforts to improve UNICEF's monitoring systems are underway.
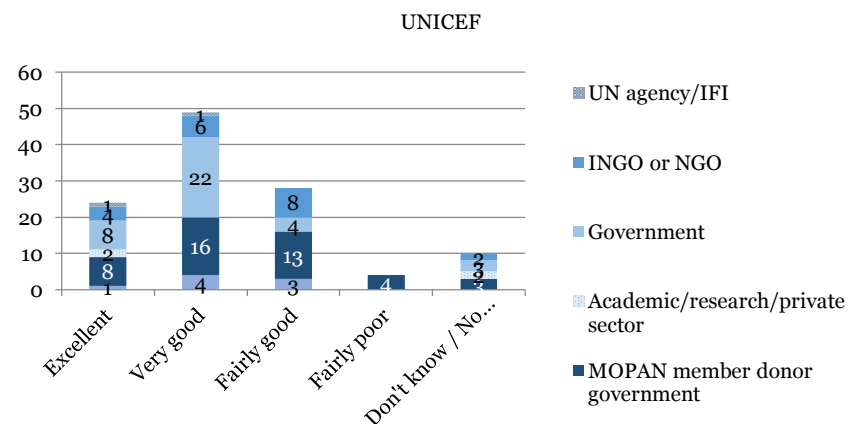
UNICEF

It insists on the use of robust performance data from monitoring systems, evaluations, and/or reviews when designing or implementing interventions.

UNICEF

It insists on basing its guiding policy and strategy decisions in relation to its work in the country on the use of robust performance data.

UNICEF
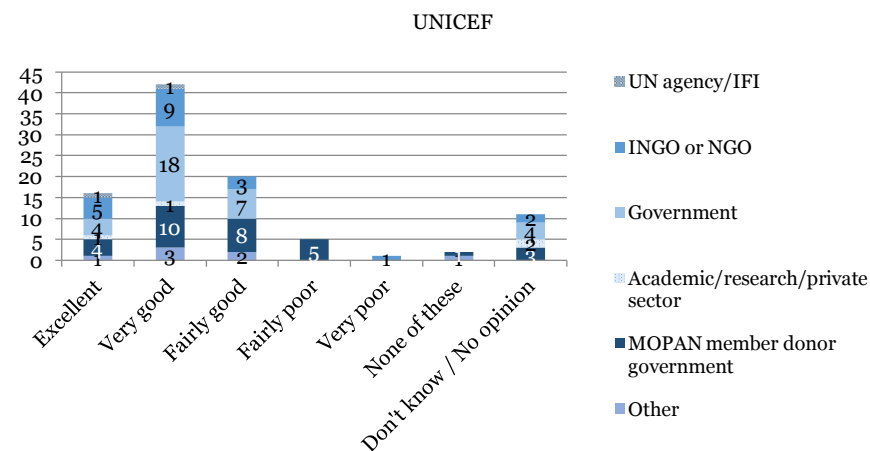
Respondents who identified their geographical focus as "global" were not asked to answer the lower question on the right side since it is only relevant to respondents with a specific country focus.
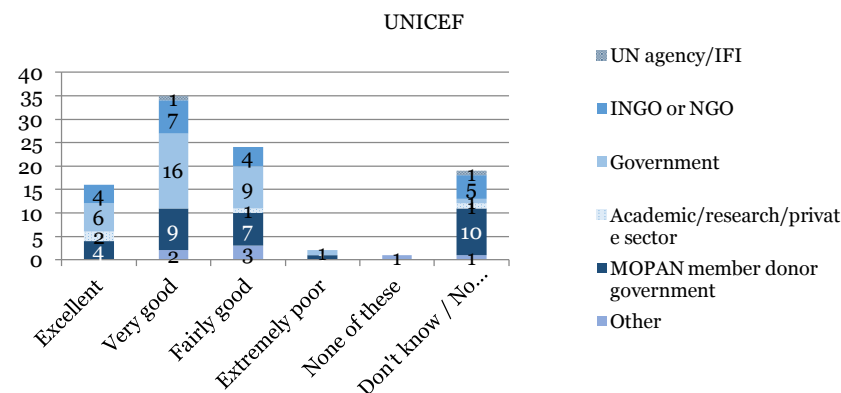
170

Performance management, part 2

How well do you think UNICEF performs in relation to the areas below?

It has a clear statement on which of the interventions it has funded in the country must be evaluated (e.g. a financial threshold).
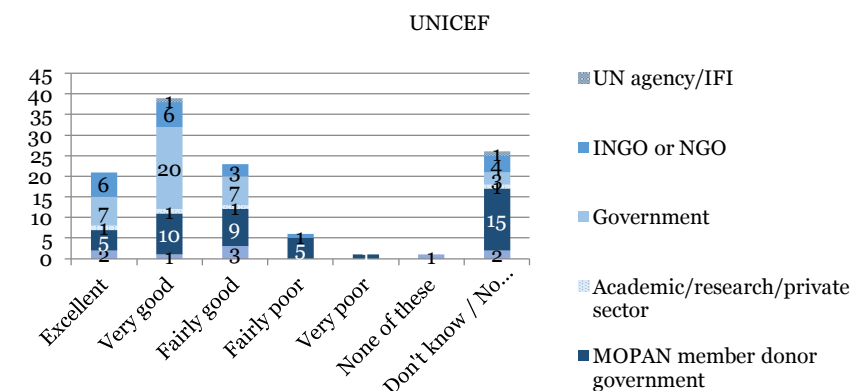

Where interventions in the country are required to be evaluated, it follows through to ensure evaluations are carried out.


It participates in joint evaluations at the country/regional level.
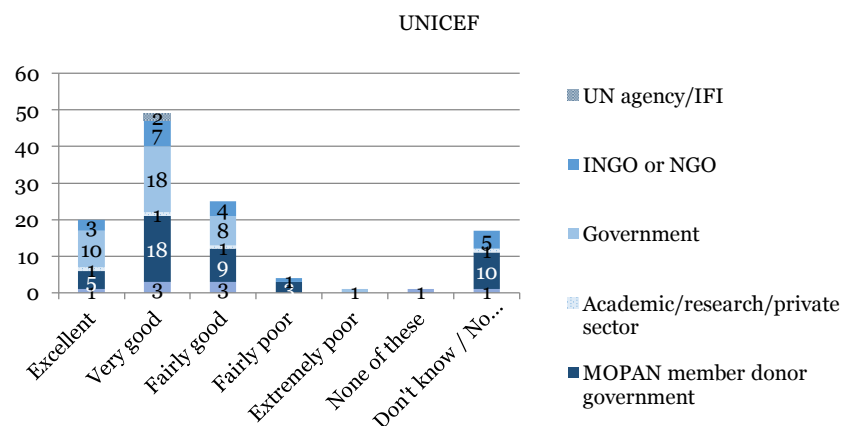
All new intervention designs of UNICEF include a statement of the evidence base (what has been learned from past interventions).
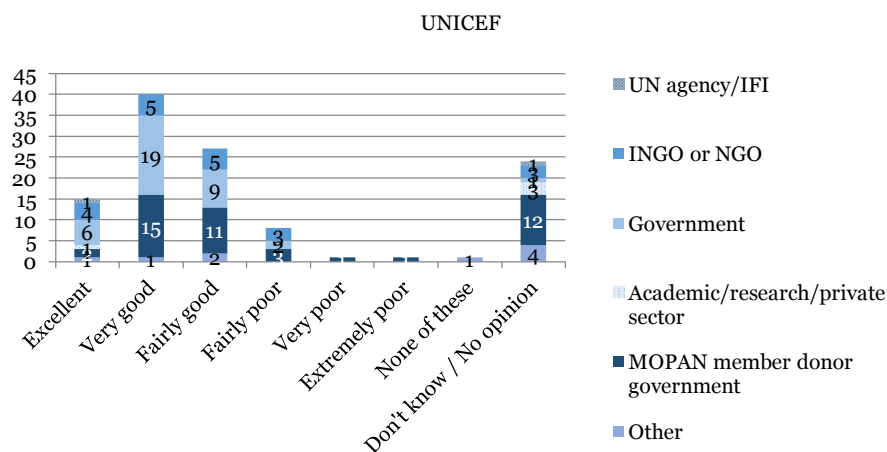

Respondents who identified their geographical focus as "global" were not asked to answer the two top questions since it is only relevant to respondents with a specific country focus.

171

It consistently identifies which interventions are under-performing.

UNICEF
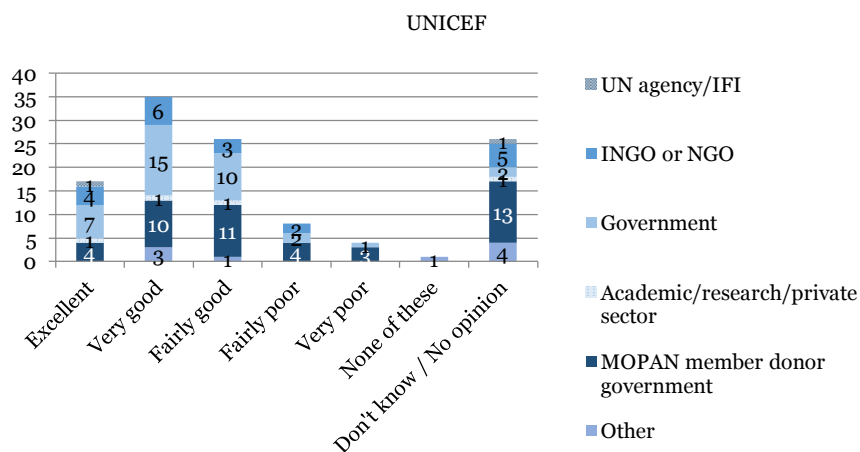
It addresses any areas of intervention under-performance, for example, through technical support or changing funding patterns if appropriate.

UNICEF
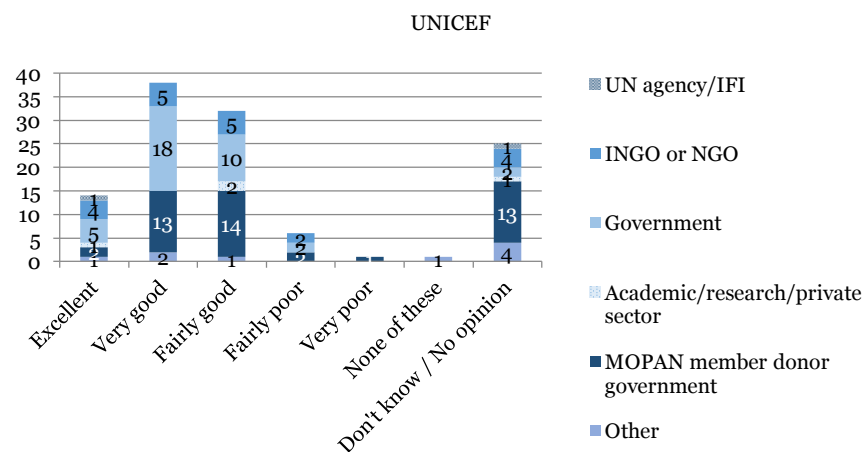
It follows up any evaluation recommendations systematically.

UNICEF

It learns lessons from previous experience, rather than repeating the same mistake.

UNICEF