MOPAN Assessment Report

United Nations Children's Fund (UNICEF)

2020 Assessment Cycle

Published December 2021

MOPAN

Multilateral Organisation Performance Assessment Network

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2020 Assessment Cycle

United National Children's Fund (UNICEF)

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Multilateral Organisation Performance Assessment Network

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Please cite this publication as:
Multilateral Organisation Performance Assessment Network (MOPAN), (2021), *MOPAN Assessment Report: UNICEF 2020 Assessment Cycle*, Paris.

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Preface

ABOUT MOPAN

The Multilateral Organisation Performance Assessment Network (MOPAN) comprises 21 members and observers* that share a common interest in assessing the performance of the major multilateral organisations they fund. A MOPAN assessment report seeks to provide a diagnostic assessment, or snapshot, of an organisation and tell the story of an organisation's current performance, within its mandate. It is conducted through a rigorous process and takes a collaborative approach to ensure that the findings resonate with the organisation and its stakeholders. It draws on multiple lines of evidence (documentary, survey and interviews) from sources within and outside an organisation to validate and triangulate findings set against a standard indicator framework that was developed based on international best practice.

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The following operating principles guide the implementation of MOPAN assessments, and MOPAN's Methodology Manual describes how these principles are realised.

Operating principles

MOPAN will generate credible, fair and accurate assessments through:

- **implementing** an impartial, systematic and rigorous approach
- **balancing breadth with depth**, adopting an appropriate balance between coverage and depth of information
- **prioritising quality** of information over quantity
- **adopting a systematic approach**, including the use of structured tools for enquiry/analysis
- **providing transparency**, generating an "audit trail" of findings
- **being efficient**, building layers of data, seeking to reduce burdens on organisations
- **ensuring utility**, building organisational learning through an iterative process and accessible reporting
- **being incisive**, through a focused methodology, which provides concise reporting to tell the story of an organisation's current performance

Applying these principles, MOPAN generates, collects, analyses and presents relevant and credible information on organisational and development effectiveness. This knowledge base is intended to contribute to organisational learning within and among the organisations, their direct clients and partners, and other stakeholders. Network members use the reports for their own accountability needs and as a source of input for strategic decision making.

Note that the assessment report is structured to present a high-level overview of findings across the body of the text (in Chapters 2 and 3), and that more detailed analysis underlying each score, as well as full referencing, is available in Annex A.

MOPAN ASSESSMENT PROCESS FOR UNICEF

Assessment Phase	Inception	Evidence Collection	Analysis	Reporting
Dates	June–October 2021	October–March 2022	March–May 2022	June–September 2022
Key activities	• Adaptation of indicator framework • Preparation of evidence collection – survey partners, key informants and key documents for review	• Key informant Interviews • Document Review • Partner Survey	• Triangulation • Learning Sessions • Evidence documentation	• Report Drafting • Quality Assurance • Presentations
Key Informant Interviews	Inception Interviews	Batches 1 and 2 Batch 3 Batch 4		
Document Review	Initial Document Review	Main Document Review	Final Document Review	
Survey		Survey Launch *27 November*	Survey Closed *27 March*	
Learning Sessions		Session 1 *11 March*	Session 2 *6 May*	Session 3 *8 July*
Deliverables	First Draft Inception Report *12 October* Final Inception Report *21 October*	Interim Document Review *5 February* IDR revised for UNICEF *5 March*	Summary Analysis Table *19 April*	First Draft Ass. Report *14 June* Second Draft Ass. Report *8 July* Final Assessment Report *28 September*

HISTORY OF MOPAN ASSESSMENTS FOR UNICEF

UNICEF 2006 Synthesis Report

- Joint assessment of ADB, ILO and UNICEF
- Included 10 countries
- Link to report here

UNICEF 2009

- Institutional assessment
- Included 9 country offices
- Link to report here

UNICEF 2012

- Institutional assessment
- Included 9 country offices
- Link to report here

UNICEF 2015-2016

- Covers period 2014-2016
- Applying MOPAN methodology 3.0
- Link to report here

Acknowledgements

The MOPAN assessment of UNICEF was finalised under the overall strategic guidance of Suzanne Steensen, Head of the MOPAN Secretariat. It was prepared under the responsibility of Samer Hachem and Edward Hainsworth who also supported the finalisation of the report along with Cara Yakush and Emna Ben-Khedher.

MOPAN is very grateful to the Institutional Leads, Liliane Tarnutzer from Switzerland, and Lena Gerber, Kathryne Tenney and Sarah Weber from the United States of America, for championing this assessment of UNICEF on behalf of the MOPAN membership.

The external partner survey was administered by Cristina Serra-Vallejo from the MOPAN Secretariat, together with Emna Ben-Khedher.

The report was edited by Sally Hinchcliffe, and Andrew Esson provided the layout and graphic design. The report also benefited from an external peer review, conducted by Ole Winckler Andersen.

This assessment was conducted in collaboration with ITAD/UNIVERSALIA, a consortium of independent consultancies specialising in assessing performance and managing change in the field of international development. Andrew Lawday served as Team Lead for the assessment of UNICEF, working with Esther Rouleau, Eve Mackinnon and Ekaterina Shaleva. The assessment benefited from the review and guidance of Katrina Rojas and Rob Lloyd.

MOPAN is grateful to its Steering Committee representatives for supporting the assessment of UNICEF. Finally, MOPAN would like to convey appreciation to UNICEF management and staff for their input and comments at various stages, in particular Yulia Krieger and Tasleem Hemani-Tuan who internally co-ordinated the process under the strategic leadership of Charlotte Petri Gornitzka, Deputy Executive Director, Partnerships, and all who provided substantive feedback throughout the assessment process.

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Abbreviations and acronyms

AAP	Accountability to Affected Populations
B4R	Business for Results
BIG	Business Innovations Group
CCC	Core Commitments for Children
CEE	Climate, Energy and Environment
CEH	Contribution to Education in Humanitarian Situations
CEP	Costed Evaluation Plan
CEPI	Coalition for Epidemic Preparedness Innovations
CO	Country Office
COVID-19	Coronavirus Disease 2019
CP	Country Programme
CPD	Country Programme Documents
CRC	Convention on the Rights of the Child
DAPM	Division of Data, Analytics, Planning and Monitoring
DER	Development Effectiveness Review
DFAM	Division of Financial and Administrative Management
DHR	Division of Human Resources
DRR	Disaster Risk Reduction
ED	Executive Director
EISI	Evidence Information Systems Integration
EO	Evaluation Office
ERM	Enterprise Risk Management
ESCC	Environmental Sustainability and Climate Change
GAP	Gender Action Plan
GEROS	Global Evaluation Report Oversight System
GEWE	Gender Equality and Women's Empowerment
GNI	Gross National Income
HACT	Harmonised Approach to Cash Transfers
HQ	Headquarters
HRBA	Human Rights-Based Approach
IASC	Inter-Agency Standing Committee
IATI	International Aid Transparency Initiative
ICT	Information and Communications Technology
IFI	International Finance Institution
IP	Implementing Partner
ITF	Independent Task Force [on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority]
JIU	Joint Inspection Unit
M&E	Monitoring and Evaluation
MAF	Management and Accountability Framework of the Resident Coordinator System
MENA	Middle East and North Africa
MO	Multilateral Organisation
MOPAN	Multilateral Organisation Performance Assessment Network
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
OED	Office of the Executive Director
OGIP	Office of Global Insight and Policy
OIAI	Office of Internal Audit and Investigations
OR	Other Resources
PD	Programme Division
PFP	Private Sector Fundraising and Partnerships
PME	Planning, Monitoring and Evaluation
PPPX	Principles, Policies and Procedures
PSEA	Prevention of Sexual Exploitation and Abuse
PSN	Programme Strategic Note
QCPR	Quadrennial Comprehensive Policy Review
RAM	Results Assessment Module
RBB	Results-Based Budgeting
RBM	Results-Based Management
RC	Resident Co-ordinator
RO	Regional Office
RR	Regular Resources
SDG	Sustainable Development Goal
SEA	Sexual Exploitation and Abuse
SH	Sexual Harassment
SMART	Specific, Measurable, Achievable, Relevant and Time-Bound
SMQ	Strategic Monitoring Question
SP	Service Provider
SSTC	South-South and Triangular Co-operation
TOR	Terms of Reference
UN-SWAP	United Nations System-wide Action Plan
UNCT	United Nations Country Team
UNDP	United Nations Development Programme
UNDS	United Nations Development System
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNICEF SP	UNICEF Strategic Plan 2018-21
UNSDCF	UN Sustainable Development Cooperation Framework
VFM	Value for Money
WASH	Water, Sanitation and Hygiene
WCA	West and Central Africa
WFP	World Food Programme
WHO	World Health Organisation

UNICEF: PERFOMANCE AT-A-GLANCE

UNICEF: Performance at-a-glance

ABOUT UNICEF

In 2020, UNICEF's mission on behalf of the world's children faced significant external challenges: sustainable development gaps, persistent humanitarian crises and fragility, the effects of the COVID-19 pandemic, and an environmental crisis and climate change. At the same time, it faced the internal challenges of translating programme results into more significant gains at the outcome level, working with increasingly high levels of earmarked funding and insufficient core resources, implementing new system-wide changes required by United Nations Development System (UNDS) reform, doing more to combat sexual exploitation and abuse (SEA) and sexual harassment (SH), and capitalising on opportunities associated with innovation, shared services, and digitisation.

During its 75-year history, UNICEF's operating model has evolved and changed in several ways, reflecting changing understanding of organisational performance. In 2020, UNICEF's Strategic Plan provides a framework for understanding the organisation's performance, with "enablers" that indicate effectiveness and efficiency. UNICEF adopts a "continual learning" approach to organisational development, and has undertaken a range of organisational reforms in the past decade, covering areas such as human resources, results-based management (RBM), shared services, repositioning and alignment, organisational culture, and business processes. In 2020, it began an organisation-wide "reimagining" of its business model.

Since 2006, MOPAN has conducted four assessments of UNICEF's organisational effectiveness. UNICEF has consistently received positive overall ratings according to the different MOPAN assessment methodologies. In 2016, UNICEF showed notable strengths in its organisational architecture, operating model, financial accountability, and partnership approach. But it had room for improvement in cross-cutting areas, programmatic relevance, results focus, evidence use and its results achieved.

KEY FINDINGS

In 2020, using the MOPAN 3.1 framework and its higher scoring thresholds (see below), UNICEF performed well in strategic management, especially for implementing normative frameworks in development and humanitarian action, its financial framework, and its approach to gender equality. It showed room for improvement regarding its long-term vision and approaches to the environment and human rights. It fell below the standard for not yet having an organisational structure that supports its strategic plan, although this is currently under review through the Reimagining Business Models Project.

UNICEF performed well or very well in operational management, earning high ratings for resource mobilisation, disbursements as planned and financial accountability functions. It showed room for improvement in resource alignment, decentralised decision making, performance-based human resources, transparent decision making, results-based budgeting, and the prevention of sexual exploitation and abuse (PSEA) and sexual harassment.

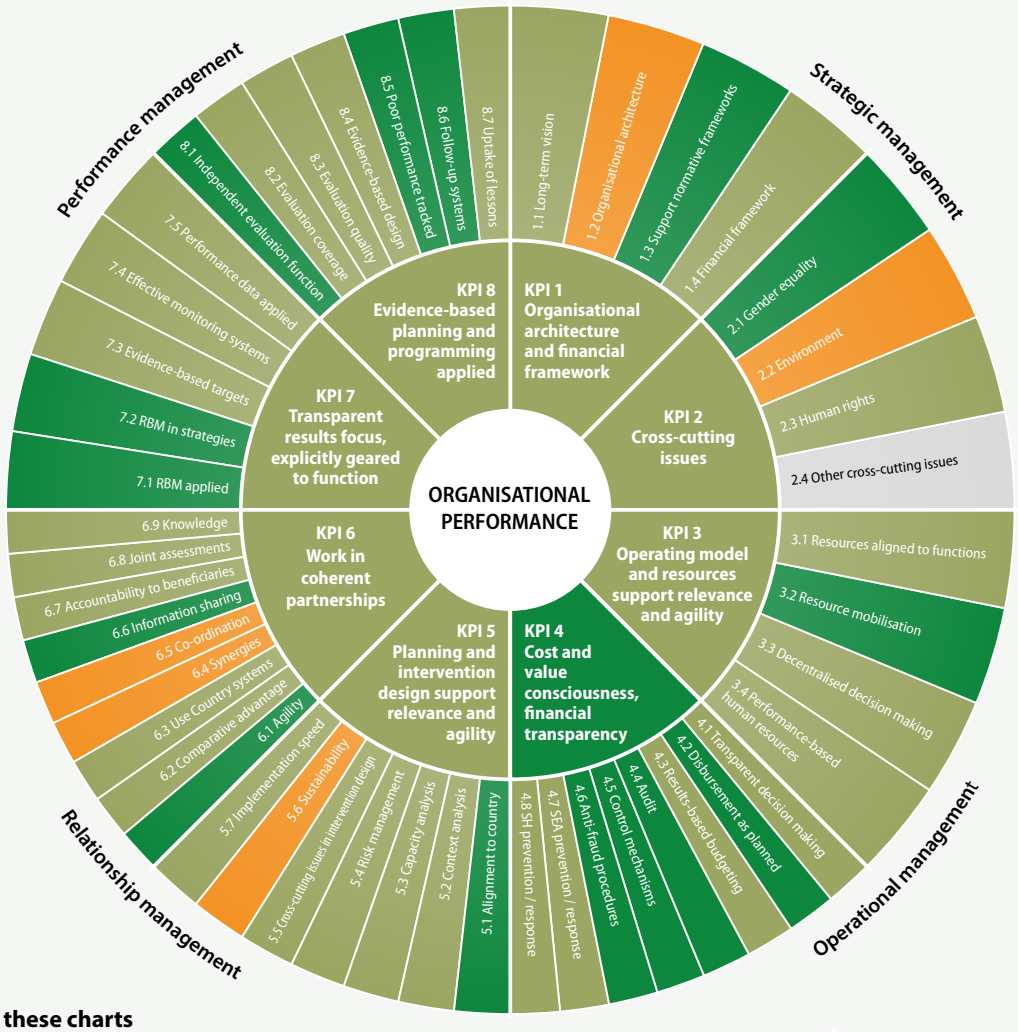
UNICEF performed well in relationship management, or "partnership" management at global and country levels, with high ratings for relevance, alignment to country and context analysis, flexibility, and agility. It showed opportunities for improvement on its use of national capacities, capacity analysis, analysis of comparative advantage and country systems, as well as collaborative approaches, such as co-ordination and joint assessments. It fell short of the standard on exploiting synergies to catalyse resources and the sustainability of its programmes.

UNICEF performed well in performance management, with high ratings for RBM, RBM application and having RBM in strategies. Its evaluation function also scored well for its independence, tracking of poor performance and follow-up systems. It showed room for improvement on decentralised evaluations, including their coverage and quality, as well as for performance monitoring, including having evidence-based targets, effective monitoring systems, and applying performance data; and the use of evidence and learning, including evidence-based design and the uptake of lessons learned.

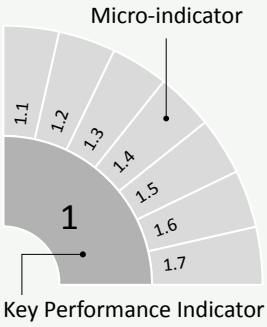
By 2020, according to its corporate results reporting, UNICEF had achieved most of its output results in its strategic plan in both development programmes and humanitarian action and across its five goal areas. Progress on outcomes has been slower, however, and its performance on results showed room for improvement on relevance, gender equity and human rights. It also fell short of expectations on environmental sustainability, efficiency and sustainability.

In conclusion, UNICEF is an effective organisation, as measured by the MOPAN 3.1 framework. Its performance is strong across the framework's four performance areas with strengths well balanced across the related KPIs 1-8 (Figure 1). The overall picture emerges of an organisation that is highly effective across more than one-third of the functional management areas (i.e. micro-indicators) covered, with room to improve on more than half of them and falling below standard on just five. UNICEF's achievement of results is more mixed, falling short on half of KPIs 9-12 and in four specific results areas. But UNICEF is a forward-looking organisation that capitalises on its strengths; it is well-oriented towards its mission statement and mandate and it appears to be moving ahead appropriately to address the challenges currently faced.

FIGURE 1: UNICEF'S PERFORMANCE RATING SUMMARY



How to read these charts

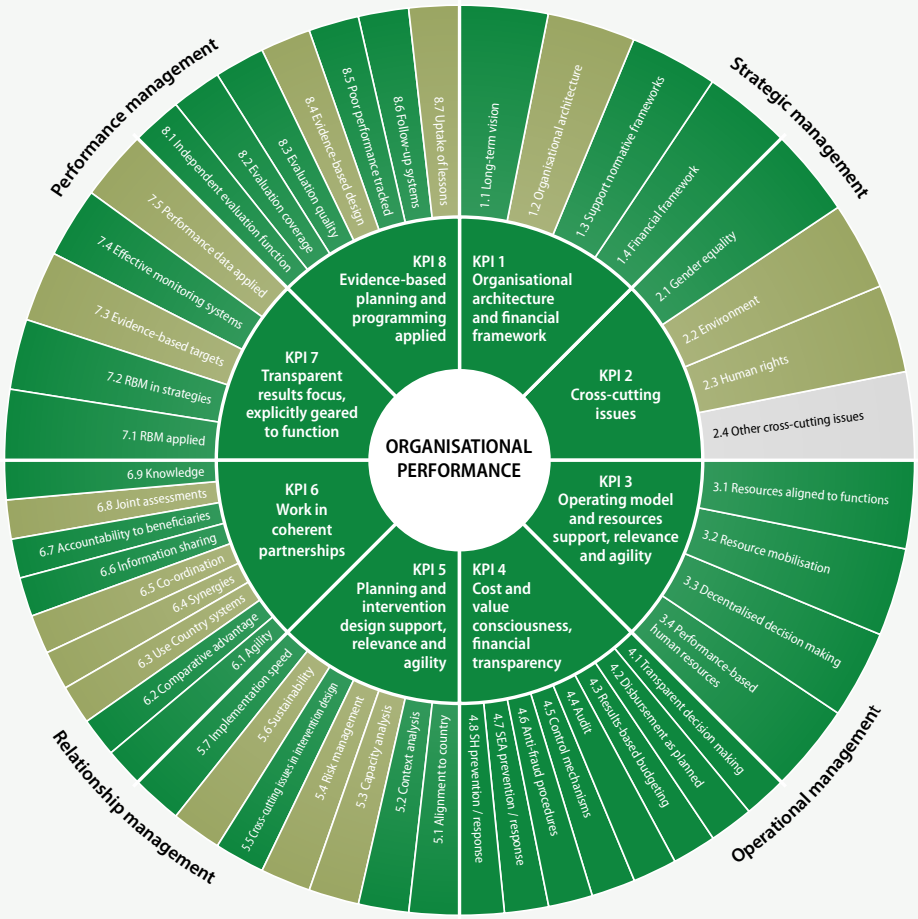


- **Highly satisfactory** (3.51-4.00)
- **Satisfactory** (2.51-3.50)
- **Unsatisfactory** (1.51-2.50)
- **Highly unsatisfactory** (0-1.50)
- **No evidence / Not applicable**

FIGURE 2: UNICEF' PERFORMANCE RATING SUMMARY (previous rating scale)

Changes to MOPAN's rating system

MOPAN's methodology is continuously evolving, and a recent notable change is how ratings (and their corresponding colours) are applied based on the scores at micro-indicator (MI) and key performance indicator (KPI) levels. Compared to the pre-2019 rating scale, applied in Figure 2, the threshold for a rating has been raised to reflect the increasing demands for organisational performance in the multilateral system. The underlying scores and approach to scoring are unaffected.



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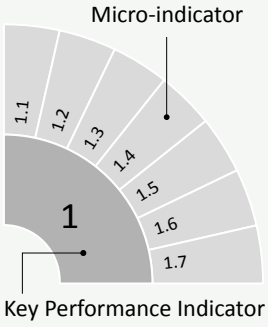


- **Highly satisfactory** (3.01-4.00)
- **Satisfactory** (2.01-3.00)
- **Unsatisfactory** (1.01-2.00)
- **Highly unsatisfactory** (0-1.00)
- **No evidence / Not applicable**

INTRODUCTION

Chapter 1

Introduction

1.1. INTRODUCING UNICEF

Mission and mandate

The United Nations Children's Fund (UNICEF) was created by the United Nations General Assembly in 1946. Its mission 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. Guided by the Convention on the Rights of the Child, UNICEF strives to establish children's rights as enduring ethical principles, set international standards of behaviour towards children, and mobilise political will and material resources to deliver policies and services to children and their families.

Governance arrangements

UNICEF is governed by and accountable to its Executive Board, which is subject to the authority of the Economic and Social Council and provides inter-governmental support and oversight. The board comprises 36 members representing the 5 regional groups of UN member states. It meets three times a year to review UNICEF's overall programming and work outlined in the UNICEF Strategic Plan, 2018-21 (UNICEF SP). UNICEF is administered by an executive director appointed by the UN Secretary-General in consultation with the Executive Board.

Organisational structure

UNICEF is headquartered in New York, and has additional corporate offices in Geneva, Copenhagen, Florence, Budapest, Brussels, Tokyo and Seoul. A highly decentralised organisation, UNICEF is active in more than 190 countries, with 7 regional offices providing oversight and technical assistance to country offices (COs), who lead the organisation's collaboration with host governments. UNICEF is also supported by 33 national committees who advocate for the organisation worldwide. In 2020, it employed a total of 15 745 individuals, 70% of whom were national staff.

Finances and operations

In 2020, UNICEF's total income from the public and private sectors reached USD 7.6 billion, an 18% increase on 2019, most of which was earmarked funding for responding to the COVID-19 pandemic. Resources for UNICEF's programmes come from the voluntary contributions of governments, intergovernmental organisations, foundations, the private sector and individuals.[1]

UNICEF's funding is categorised as follows: core resources for results or regular resources (RR) refers to funding without restrictions, to be used flexibly for children wherever and whenever the need is greatest. other resources (OR) / regular are contributions earmarked by UNICEF donors for specific purposes, including for a country, geographic area, theme, project, sector or any other category agreed upon by UNICEF and the donor. Reserved for non-emergency programmes and UNICEF strategic priorities, these funds give donors greater involvement in programming, and enable clear and concise monitoring and reporting of results and cost-effectiveness. Other resources / emergency (ORE) are funds earmarked for specific emergency response needs and projections.

In 2020, UNICEF's revenue from RR was USD 1.427 billion. The top five contributors were the United States, the Japan Committee for UNICEF, Germany, the Korean Committee for UNICEF and Sweden. RR increased slightly in 2020, but its share fell from 22% of total revenue in 2019 to 20% in 2020. UNICEF's total expenses amounted to USD 5.7 billion in 2020, of which 57% were humanitarian expenses.

1 Funding to UNICEF www.unicef.org/partnerships/funding (accessed 7 July 2021).

In 2020, earmarked contributions to UNICEF amounted to USD 6.1 billion. ORE revenue amounted to USD 2.4 billion, with 88% coming from public-sector partners. The top resource partners for ORE were the United States, the United Kingdom, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), Japan and the European Commission.

1.2. SITUATIONAL ANALYSIS

For UNICEF, COVID-19 had a profound, systemic effect on the organisation, and its internal and external context. This is addressed in Chapters 2 and 3.

External challenges

In 2020-21, UNICEF faced important external challenges to its mission, and its stated goal of "realising the rights of every child, especially the most disadvantaged".[2]

- The world's children faced progress deficits in relation to the Sustainable Development Goals (SDGs). Global progress in achieving child-related SDG targets was substantially off track before the COVID-19 pandemic, partly as a result of rising poverty and the economic downturn. In 2020, the mid-term review of the UNICEF SP found "clear progress on many child-related SDG targets, but it has been too slow, particularly in fragile contexts."[3] Through the mid-term review, UNICEF assessed its role in accelerating progress, and decided to prioritise the acceleration of results in eight specific areas and to "bend the curve" with respect to the related SDGs.[4]

- The world's children faced persistent humanitarian crises and fragility. In 2021, UNICEF's draft strategic plan for 2022-25 noted that nearly 1.2 billion children lived in countries affected by complex emergencies where children are trapped in cycles of conflict and displacement, face acute risks of deprivation and exclusion, or suffer grave violations of their rights.[5] In 2020, the number of children in need of humanitarian assistance grew to nearly 120 million, primarily in complex crises with forced displacement. In UNICEF's comprehensive review of the changes needed to meet humanitarian challenges, recommendations prescribed both "quick wins" in the short term and strategic shifts in the medium term.[6]

- The world's children faced the COVID-19 pandemic, an unprecedented global health crisis, and a deep recession that upended the lives of children, especially the most vulnerable. Besides responding to COVID-19's public health and humanitarian impacts, UNICEF warned of a child-rights crisis,[7] as the pandemic and measures to contain it disrupted livelihoods and social services that children depend upon for their well-being, health, safety and learning, with the most vulnerable children hardest hit.[8] The full impact and long-term fallout were still unclear, but for UNICEF, COVID-19 had a profound effect on the organisation, and its internal and external context. This is addressed in Box 3 in Chapter 2 and Box 4 in Chapter 3.

- The world's children faced an environmental crisis and climate change. Their effects continued to compromise children's environments, unleashing natural disasters, contributing to food insecurity and water scarcity, and increasing the risk of local epidemics or another pandemic. One-third of children have elevated levels of lead in

2 UNICEF (2017), *UNICEF Strategic Plan, 2018-2021 Summary*.

3 NICEF (2020), *Report on the Midterm Review of the UNICEF Strategic Plan, 2018–2021 and Annual Report for 2019 of the Executive Director of UNICEF*.

4 These were: 1) learning outcomes; 2) stunting and wasting; 3) maternal and neonatal health and immunisation; 4) basic sanitation and ending open defecation; 5) reducing violence against children; 6) scaling up birth registration; 7) climate action; and 8) improving mental health for children and young people.

5 UNICEF (2021), *UNICEF Strategic Plan 2022–2025*, draft for review.

6 UNICEF (2020), *Strengthening UNICEF's Humanitarian Action. The Humanitarian Review: Findings and Recommendations.*

7 UNICEF (2020), *UNICEF Integrated Global Response to COVID-19*.

8 UNICEF (2020), *Report on the Midterm Review of the UNICEF Strategic Plan, 2018–2021 and Annual Report for 2019 of the Executive Director of UNICEF*.

their blood. Sanitation services used by 4.2 billion people, including 673 million people who have no toilets at all, leave human waste untreated, threatening human and environmental health. Around half a billion children live in areas at high risk of flooding. By 2040, one in four children will live amid extreme water stress.

Internal challenges

In 2020, UNICEF also faced internal challenges to the way it works, and its operating model, which we define as "how UNICEF turns resource inputs (financial, human, technical) into results".

- UNICEF faced the challenge of translating programme results into significant gains for children at the outcome level. In 2020, most of UNICEF SP output targets were on track across the five goal areas of the plan, but outcome and impact-level changes continued to be less pronounced, a pattern that has been apparent for some time across multiple strategic plans where "social, political and economic factors stymie the development breakthroughs and acceleration of progress that are necessary" to achieve the SDGs.[9] In 2021, the Executive Director told the Executive Board that UNICEF's new strategic plan offers "an opportunity to turn this around, and achieve the necessary acceleration of progress."[10]

- UNICEF faced the problem of insufficient core resources and a declining quality of funding. In 2020, the ratio between UNICEF's highly valued flexible regular resources (RR) compared to total revenue, continued on a downward trend from 22% to 20%.[11] In recent years, UNICEF's funding has increased significantly thanks to extra-budgetary resources mobilised for emergency responses. In 2020, funding reached a record-breaking level, but it was primarily earmarked for programmes related to the COVID-19 response. "We are concerned about the continuing decline in our regular resources," the Executive Director told the Board in 2021, stressing RR were needed "to support the socio-economic development and long-term resilience of countries and communities".[12] As noted in interviews, RR contributions are the difference between UNICEF being a mandate-based organisation instead of a projects-based one.

- UNICEF faced opportunities and expectations linked to UN development system (UNDS) reform. In 2018, the UN Secretary-General launched a reform process aimed at realigning, strengthening and streamlining the UNDS to support the 2030 Agenda. These reforms centred on a strategic UN Sustainable Development Cooperation Framework (UNSDCF) led by an impartial, independent and empowered Resident Coordinator (RC). In 2019, a "Funding Compact" was developed to maximise investments by member states in the UNDS, along with commitments and indicators to measure compliance. In committing to UNDS reform, UNICEF emphasised the focus was "not on process" but on progress towards the SDGs, and committed to preserving the best elements of UNICEF while contributing to UNDS reform. The mid-term review found a remarkable increase in the scope and scale of UNICEF's work with other UN agencies in line with UNDS reforms, but it was still too early to ascribe an increase in effectiveness and results to this trend.

- UNICEF faced growing demands to combat sexual exploitation and abuse (SEA) and sexual harassment (SH). In

9 UNICEF (2020), *Report on the Midterm Review of the UNICEF Strategic Plan, 2018–2021 and Annual Report for 2019 of the Executive Director of UNICEF*.

10 Henrietta H. Fore, UNICEF Executive Director, Opening Statement by the Executive Director of UNICEF (AS 2021), www.unicef.org/executiveboard/documents/item-2-opening-statement-executive-director-unicef-AS-2021 (accessed 1 June 2021).

11 UNICEF (2021), *Annual Report for 2020 of the Executive Director of UNICEF and Corrigendum (AS 2021)*, E/ICEF/2021/10 and E/ICEF/2021/10/Corr.1, www.unicef.org/executiveboard/documents/unicef-2020-EDAR-AS-2021 (accessed 1 July 2021).

12 Henrietta H. Fore, UNICEF Executive Director, Opening Statement by the Executive Director of UNICEF (AS 2021), www.unicef.org/executiveboard/documents/item-2-opening-statement-executive-director-unicef-AS-2021 (accessed 1 June 2021).

13 MOPAN (2021), *Measuring Multilateral Performance on Preventing and Responding to SEA and SH*, www.mopanonline.org/analysis/items/SEAH%20Note.pdf

14 UN General Assembly (2017), *Special Measures for Protection from Sexual Exploitation and Abuse: A New Approach*, https://undocs.org/A/71/818 (accessed 20 November 2021).

recent years, SEA and SH have emerged a priority for multilateral organisations and donors,[13] as expressed in the 2019 DAC Recommendation on Ending Sexual Exploitation and Abuse and Sexual Harassment in Development Co-operation and Humanitarian Assistance. In March 2017, the Secretary-General outlined a comprehensive strategy to prevent and respond to SEA across the United Nations system.[14] In 2018, UNICEF commissioned an independent task force to report on workplace gender discrimination, sexual harassment, harassment and abuse of authority within the organisation.[15]

- UNICEF faced opportunities and disruptions linked to innovation, shared services, and digitisation. As the Executive Director told the Board, "We also appreciate your support of our work to embrace innovations and digital transformation across every aspect of our work — both internally, within UNICEF, as well as within the countries we work."[16] In recent years, UNICEF has created an Office for Innovation and established an innovation fund, increased efficiencies through the Global Shared Services Centre and looked into expanding this approach to other shared services such as supplies, information and communications technology (ICT, and research) and developed an ICT strategy aimed at enabling results through technology. In 2020, because of the COVID-19 pandemic, the use of online collaboration tools, including virtual meetings and newly introduced digital signatures, increased within UNICEF.[17]

1.3. PERFORMANCE JOURNEY

UNICEF's operating model and approach have evolved[18] during its 75-year history:

- In 1948, UNICEF outlined its original policies and operations in a statement, the Work of the United Nations International Children's Emergency Fund.[19]
- During the 1940s and 1950s, UNICEF focused on providing emergency assistance to children, initially in Europe, and then expanding into longer-term approaches.
- In the 1960s and 1970s, UNICEF adopted a "country approach" that linked children's welfare with national development, evolving into an international development agency with technical expertise in all issues concerning children.
- In the 1980s and 1990s, UNICEF became a more vocal advocate for child rights, supported drafting the Convention on the Rights of the Child (CRC), and adopted a human rights-based approach (HRBA) to programming, placing human rights principles at the centre of its work.
- During the 2000s and 2010s, UNICEF focused on addressing specific groups and delivering results in specific sectors, including through corporate strategic plans from 2014 onwards.
- Since its founding, UNICEF has continued to deliver child-oriented humanitarian assistance in emergencies.

15 UNICEF (2019), *Report of the Independent Task Force on Workplace Gender Discrimination, Sexual Harassment, Harassment and Abuse of Authority*, www.unicef.org/sites/default/files/2019-06/Independent-Task-Force_report_EN.PDF, (accessed 20 November 2021).

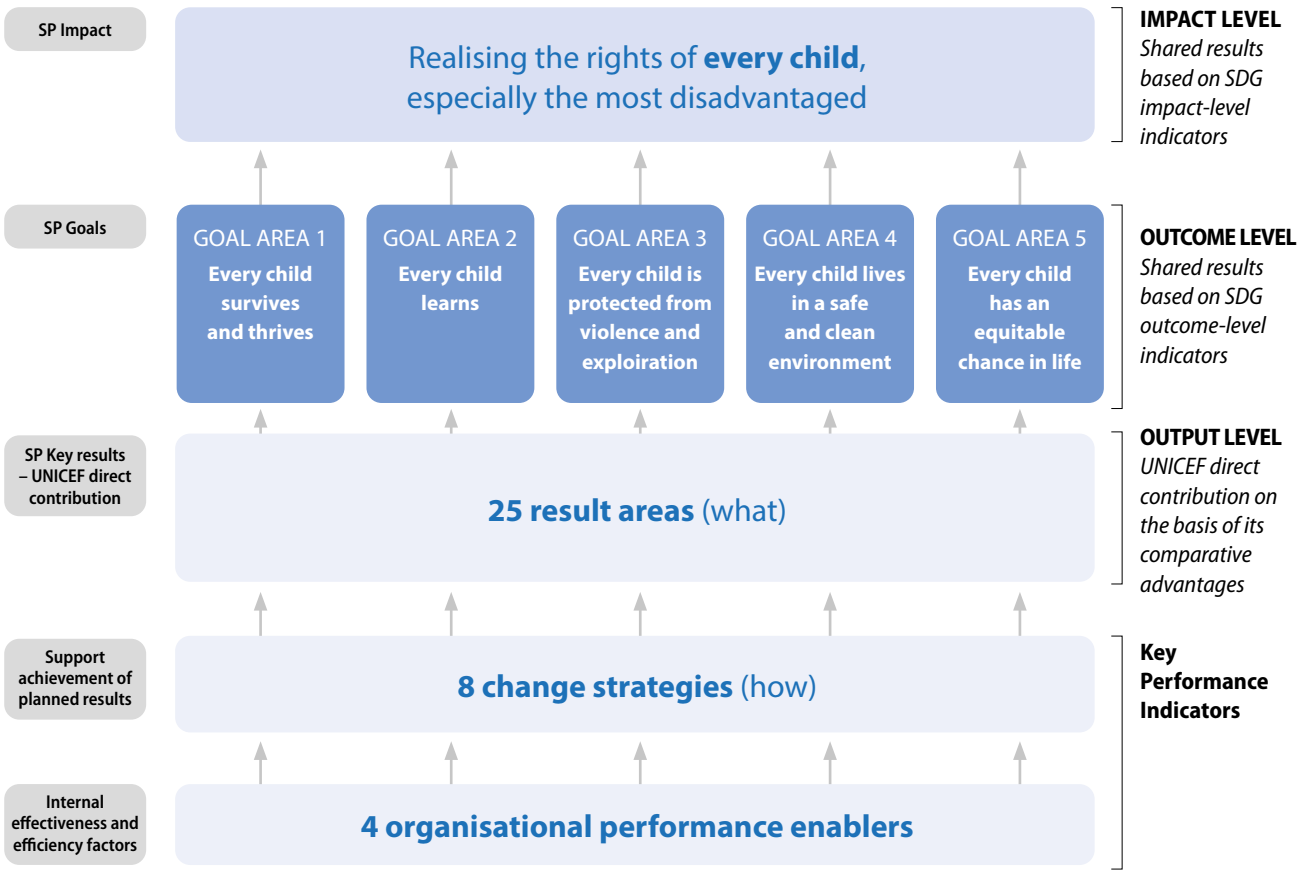
16 Henrietta H. Fore, UNICEF Executive Director, Opening Statement by the Executive Director of UNICEF (AS 2021), www.unicef.org/executiveboard/documents/item-2-opening-statement-executive-director-unicef-AS-2021 (accessed 1 June 2021).

17 UNICEF (2021), *Annual Report for 2020 of the Executive Director of UNICEF and Corrigendum (AS 2021),* E/ICEF/2021/10 and E/ICEF/2021/10/Corr.1, www.unicef.org/executiveboard/documents/unicef-2020-EDAR-AS-2021 (accessed 20 September 2021).

18 UNICEF (2021), 75 Years of UNICEF: Reimagining the Future for Every Child Since 1946, www.unicef.org/about-us/75-years-unicef (accessed 08 June 2021)

19 UN General Assembly (1948), *Statements by Alan S. Watt and Eleanor Roosevelt, The Work of the United Nations International Children's Emergency Fund, Its Origin and Policies*.

FIGURE 3. UNICEF STRATEGIC PLAN RESULTS FRAMEWORK ARCHITECTURE 2018-21



Source: UNICEF

In 2020-21, the UNICEF SP provided a framework for understanding organisational performance (Figure 3). It describes the results to be achieved by UNICEF and key partners by 2021 (the "what"), the groups of children who will be reached in different contexts (the "who"); the change strategies needed for the achievement of results (the "how"); and the internal factors that support the change strategies and the achievement of results (the "enablers").[20] The UNICEF SP was accompanied by a comprehensive results framework covering every aspect of the plan,[21] systems for measuring results, and a corporate process that involved a theory of change, yearly Executive Director (ED) reports on progress, a mid-term review, a mid-term review lessons learned, a revised framework,[22] and an evaluation of the UNICEF SP. It also provided the basis for UNICEF's integrated budget and yearly financial updates.

In particular, the UNICEF SP defined the factors that enabled organisational effectiveness and efficiency. These four enablers were governance ("Responsive, transparent and accountable internal governance"), management ("Results-oriented, efficient and effective management"), staff ("People: versatile staff as agents of change"), and knowledge and information ("Versatile, safe and secure knowledge and information systems"). In 2020, a fifth enabler was added, culture ("A stronger, values-based organisational culture"). The enablers engage the whole organisation in delivering results. In 2020, UNICEF was achieving most of its targets in all these areas.[23]

20 UNICEF (2017), *UNICEF Strategic Plan, 2018–2021 Summary.*

21 UNICEF (2017), *Final Results Framework of the UNICEF Strategic Plan, 2018–2021.*

22 UNICEF (2020), *Proposed Revised Results Framework for the UNICEF Strategic Plan, 2018–2021.*

23 UNICEF (2021), *Data Companion and Scorecard to the Annual Report for 2020 of the Executive Director of UNICEF.*

UNICEF's organisational development

UNICEF adopts a "continual learning" approach to organisational development. Some notable reforms have included:

- During the 2010s, UNICEF implemented various reforms to improve its effectiveness, efficiency and governance. These included an organisational change process with a focus on a revised programme structure; implementation of a new platform to harmonise business tools and performance systems; the application of the International Public Sector Accounting Standards; improvements to the regulatory framework, accountability and enterprise risk management system; and a new system (VISION) for managing financial resources and performance information implemented across the organisation and at regional and country levels.

- In 2012, UNICEF also undertook initiatives to improve its human resource system. These included a senior staff rotation and reassignment exercise, recruitment through talent groups, the "New and Emerging Talent" initiative, and the introduction of simplified staff classification forms and job description templates. To improve its talent management it introduced a 360° feedback tool, executive coaching and career guidance conversations, and a dedicated learning portal, Agora, a free portal offering tailored online learning and other learning activities to UNICEF's staff, partners and supporters.

- In 2013, UNICEF established the Field Results Group to guide results-based management at the country level. The group has since been changed and renamed Innovation for Results, and is now headed by a Deputy Executive Director. This group brings together UNICEF's diverse global services.

- In 2015, UNICEF opened the Global Shared Services Centre in Budapest, to be a centre of excellence for the global delivery of efficient services.

- In 2016-17, UNICEF brought together the Programme Division and the Office of Emergency Programmes under one roof, to help respond to issues that span the humanitarian-development continuum. It also combined the Division of Data, Research and Policy (DRP) and the Public Partnerships Division, to help strengthen global strategy and partnership management.

- In 2018 and 2019, UNICEF's repositioning and realignment exercise made additional changes to its structure and functions. It reconfigured the DRP, changing its name to the Division of Data, Analytics, Planning and Monitoring (DAPM) and established the Partnerships Cone, comprised of the Division of Communications, Private Sector Fundraising and Partnerships (PFP) and Public Partnerships Division.

- In 2018, UNICEF intensified its efforts to improve its organisational culture with the publication of several reports,[24] some of which highlighted negative behaviour and a "culture of results at all costs" that allowed high performers to mistreat, harass or discriminate. In response, UNICEF updated its policy on prohibited conduct, developed a charter promoting core values and behaviours, and created a post to co-ordinate the roll out of mandatory training.

- In 2020, UNICEF began work to further streamline processes in five areas of activity that place the heaviest process burden on country offices: country programme planning, partnership management, consulting, services procurement and travel. Several recommendations were approved for implementation in 2021, aiming to reduce

24 UNICEF (2020), *Update on the Implementation of the Recommendations made in the Independent Panel Review of the UNICEF Response to Protection from Sexual Exploitation and Abuse; the Morgan Lewis Report on Sexual Harassment Investigations Conducted by the UNICEF Office; the EDGE/Gender Equality Report; and the Independent Task Force report on Workplace Gender Discrimination, Sexual Harassment, Harassment and Abuse of Authority*, available at: https://www.unicef.org/sites/default/files/2019-06/Independent-Task-Force_report_EN.PDF (accessed 12 October 2021).

the administrative burden on country offices and free up staff time for improved programme capacity and oversight, while continuing to further streamline and centralise transactions in the shared services centre.[25]

- In 2020, UNICEF started change initiatives to "reimagine" itself as a more nimble and agile organisation that can respond more quickly and effectively to the complex challenges that affect children today. These include realigning headquarters and country office functions to enable more decisions to be taken closer to country programmes (CPs), providing technical assistance more effectively and optimising country office structures and processes.[26] The project covered HQ, regional offices (ROs), country offices (COs), sub offices and national committees, and involves the four key functional areas of programme, partnerships, operations and innovation.[27]

- In 2020, UNICEF continued working to improve its organisational culture in line with the core values of care, respect, integrity, trust and accountability. UNICEF responded to the worldwide upsurge in social movements for racial justice by starting to address racism and discrimination within the organisation and its work. It established an internal task team on anti-racism and discrimination, which submitted draft recommendations for organisation-wide input in March 2021. UNICEF also rolled out an updated competency framework and a new values charter based on its core values and incorporated them into management and leadership learning programmes.[28]

MOPAN assessments

MOPAN has conducted four assessments of UNICEF's organisational effectiveness. Since the first assessment in 2006, UNICEF has consistently received positive overall ratings using the different MOPAN methodologies. In overall terms, UNICEF's performance across the main performance indicators has been rated as highly satisfactory or satisfactory, with none rated as unsatisfactory at an aggregated level. MOPAN's assessments made the following overall statements about UNICEF:

- In 2006, the MOPAN survey-based assessment found UNICEF was "perceived as a strong voice for children and women, pursuing clear priorities, and determined to demonstrate results and deliver on its promises in very difficult circumstances".

- In both 2009 and 2012, respondents recognised UNICEF "for the clarity and strength of its mandate, its positive relationships with government partners, and its operational capacity in development and humanitarian contexts [and] seen to be efficient and to get things done on the ground," according to MOPAN's Common Approach methodology.

- In 2016, UNICEF met the requirements of an effective multilateral organisation and was deemed "a mature and confident organisation whose systems, processes and behaviours were fit for purpose according to its mandate and mission," according to the MOPAN 3.0 methodology.

The 2016 assessment also noted areas of progress since 2012, reflecting the notion that UNICEF's effectiveness could be understood as a "performance journey" towards greater effectiveness and organisational maturity.

25 UNICEF (2021), *Annual Report for 2020 of the Executive Director of UNICEF,* 19 April 2021.

26 UNICEF (2021), *Annual Report for 2020 of the Executive Director of UNICEF*, 19 April 2021

27 Email communication, 8 July 2021

28 UNICEF (2021), *Annual Report for 2020 of the Executive Director of UNICEF*, 19 April 2021.

The 2016 MOPAN assessment found that UNICEF performed well in the following areas:

- **Organisational architecture:** Key strengths were the widely owned and results-oriented UNICEF SP, a highly decentralised organisational structure, sound financial framework for implementing its mandate, and the core commitment to the realisation of child rights at all levels.

- **Operating model:** Key strengths were UNICEF's operational agility and ability to adjust to needs on the ground, especially in humanitarian situations. In its 2014-17 strategic plan, UNICEF had committed to improve its organisational efficiency and effectiveness, renewed its efforts to increase its regular resources, and undertook human resource reforms, notably launching the Achieve system in 2016, to improve performance management. UNICEF's high dependency on other resources remained a notable challenge, as the more flexible RR funding had diminished and reached a new low of 23% of total revenue in 2015.

- **Financial accountability:** Key strengths were UNICEF's commitment to organisational transparency for both financial and programmatic data, a transparent approach to resource allocation, and comprehensive anti-fraud systems – including a zero-tolerance approach. One related area for improvement was financial management. Having been found to lack coherent expenditure reporting and results-based budgeting in 2012, UNICEF still needed to implement results-based budgeting (rather than means-based budgeting) and more coherent and/or explicit reporting of expenditure against results.

- **Partnerships approach:** Key strengths were UNICEF's communications, advocacy and resource raising, particularly in emergencies; its prioritisation of partnerships; and its strong approach to coherence, improving information transparency, prioritising accountability to beneficiaries, promoting joint progress reviews, and supporting partnerships with information and knowledge. Opportunities for improvement were the need for clarity on the envisaged differentiation of roles in different operating contexts (considering UNICEF's comparative advantage), and more use of country systems (with more explicit corporate guidance). This latter point had also been raised in 2012. Linked to this, in both 2009 and 2012, the lowest rating given was for UNICEF's use of government systems for procurement, audit, financial reporting, and other procedures.

The 2016 assessment found the following areas needed improvement:

- **Cross-cutting issues:** UNICEF's rating reflected a mixed performance in 2016. Gender mainstreaming, equity, good governance and human rights were all strong but there was room for improvement in environmental sustainability, and the varying levels of guidance, tools, and accountability mechanisms for cross-cutting issues. Similarly, in 2012, UNICEF strengths were its prioritisation of gender equality, human rights-based approaches and emergency response/humanitarian action, while improvement was needed in mainstreaming of the environment, good governance and conflict management.

- **Programmatic relevance:** UNICEF's relevance to context was recognised as a strength, particularly in unstable circumstances. Its focus on the future (including horizon-scanning), context analysis, prioritisation of capacity development, reforms undertaken to improve implementation speed and manage risk, and adaptive capacity were all strengths. It could improve by clarifying its role in different operating contexts, less "variable" attention to cross-cutting issues, and strengthening its approaches to the sustainability of programmes. The challenge of contextualisation goes back to 2006, when UNICEF was seen as not sensitive enough to the local context.

- **Results focus:** In 2016, UNICEF's focus on results was satisfactory but the assessment highlighted improving its results-based management as a key challenge. Recognised strengths were UNICEF's evolving results architecture (i.e. facing the challenge of coherence when applied to a highly decentralised organisation), strong commitment

to a results-focused reform agenda, and improvements in its capacity to manage for development results, and high-quality situation monitoring regarding child rights in each country or at global level. But it still had to strengthen its results logic (i.e. in the UNICEF SP) and develop country strategies that clearly set out the rationale for the priorities set. UNICEF also lacked comprehensive reporting on results and evaluations at corporate or policy level in 2016, reflecting the ongoing challenge of generating evidence of contribution to higher-level change, which was also raised in the 2012 assessment.

- **Evidence use:** UNICEF's evaluation function was recognised as having a strong quality assurance framework. Opportunities for improvement related to UNICEF's decentralised evaluation function not being structurally independent, evaluation coverage being behind schedule, management responses and implementation of recommendations being inconsistent, and the absence of a mechanism for systematic lesson learning from evaluations. Evaluation coverage levels were highlighted as a key area for improvement, as well as the need for more robust evaluative evidence on the efficiency and sustainability of UNICEF's programming.

- **Results delivered:** Recognised strengths included that UNICEF broadly achieved its intended results, and reported positive contributions to changes in national policies and system reforms, and to good governance at different levels (global, sectoral and community). Its interventions were mostly found to be relevant and coherent. Opportunities for improvement related to systematic gaps and weaknesses identified in the 14 evaluations reviewed, mixed performance on cross-cutting results, and the absence of substantive assessment on environmental sustainability and climate change in evaluations. It was found unsatisfactory in the efficiency and sustainability of its results due to the limited evidence available for its efficiency, and the fact that concerns about sustainability were consistently raised.

Box 1 summarises the findings from the 2016 assessment.

Box 1. Main strengths and areas for improvement from the 2016 MOPAN assessment

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 could still be made).
- **Ongoing performance management improvements.**
- **Embrace of the 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 set 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 contexts in relation to UNICEF's comparative advantage.
- **Evaluation coverage levels,** with emphasis on robust evaluative evidence on the efficiency and sustainability of UNICEF's programming**.**
- **Use of country systems,** particularly more explicit corporate guidance.
- Additional focus and momentum on **environmental sustainability**.
- More systematic approaches to **knowledge generation**.

Source: MOPAN (2017), UNICEF Institutional Assessment Report.

FINDINGS, CONCLUSIONS AND OUTLOOK

Chapter 2

Findings, conclusions and outlook

2.1. ASSESSMENT SUMMARY

Key findings

UNICEF's performance in this assessment shows clear advances in several areas identified for improvement in previous MOPAN assessments, such as results focus, programmatic relevance and results delivered. In contrast, it also shows room for improvement in some areas previously identified as key strengths, such as organisational architecture, operating model and partnership approach. Other areas remained strong, such as financial accountability, or showed continued room for improvement, such as cross-cutting issues and evidence use. These evolutions reflect both UNICEF's performance journey and changing organisational context and MOPAN's increased performance expectations.

Overall, this assessment finds that UNICEF is an effective organisation, as measured by the MOPAN 3.1 framework. Its performance is strong across the framework's four performance areas with strengths well balanced across key performance indicators (KPIs) 1-8 (Figure 1). The overall picture emerges of an organisation that is highly effective in more than one-third of the functional management areas (i.e., micro-indicators) with room to improve on more than half of them, and that falls below standard on just five. UNICEF's achievement in terms of results is more mixed, falling short in half of KPIs 9-12 and four specific results areas.

UNICEF is a forward-looking organisation. At the corporate level, the UNICEF Strategic Plan (SP) uses a four-year horizon and looks towards achieving the SDGs by 2030. Its plan is informed by a strategic thinking process involving much of the organisation and by intelligence and foresight work done by UNICEF's Office of Global Insight and Policy, the organisation's internal "think tank". UNICEF develops longer-term strategies for each goal area, looking ahead more than a decade, such as the education strategy 2019-30. At country level, it plans around a five-year horizon informed by periodically updated situation analyses. UNICEF's performance history shows an organisation that is willing and able to think ahead and adapt to changing contexts, through its commitment to continual learning and its perennial organisational reform activities.

UNICEF capitalises on its main strengths. Its key strengths across its functional areas determine its effectiveness and together support the achievement of results across a global portfolio of programmes. According to ongoing monitoring of the UNICEF SP, the organisation performs well on its main enablers and change strategies which describe *how* UNICEF will deliver results worldwide. But the evaluation of the UNICEF 2018-21 Strategic Plan found that the organisation's monitoring, evaluation and learning activities pay too little attention to these enablers and change strategies compared to the results, making it difficult to invest in the most important capacities needed to achieve its priority goals. For UNICEF, the challenge of capitalising on its strengths extends beyond leveraging its own strengths to leveraging its "comparative advantage" over other actors at global and country levels. While UNICEF formally defines its comparative advantages at SP and country programme levels, it is less clear that it does this in a dynamic way informed by evidence about changing contexts. UNICEF's partnership model could also go further in terms of identifying existing own capacities and opportunities and then purposefully leveraging them to generate higher value outcomes. This remains an important challenge.

UNICEF is oriented towards its mission statement and mandate, "to advocate for the protection of children's rights, to help meet their basic needs, and to expand their opportunities to reach their full potential." Accordingly, the UNICEF SP is aimed at the vision of "realising the rights of every child" and "starting with the most deprived". This vision is grounded in the Convention on the Rights of the Child, which provides the foundation for everything UNICEF does and is widely recognised as a clear strength by UNICEF. However, some questions arise about the centrality of the SDGs and development priorities in UNICEF's 2018-21 results framework and whether these adequately reflected the

humanitarian and normative aspects of UNICEF's mandate. When it comes to humanitarian action, the UNICEF SP was less clearly aligned with humanitarian principles and policies than with the SDGs, despite humanitarian action accounting for a majority of UNICEF's programme budget. Interviewees considered UNICEF to be inconsistent in addressing crises and in its ownership of humanitarian work. When it comes to promoting the rights of the child, UNICEF's focus on programme delivery in low-income countries targeting specific groups and rights leaves potential gaps in addressing "intersectional" discrimination and exclusion more universally, including in high-income countries.

UNICEF appears to be evolving appropriately to address challenges to its operating model. In the Midterm Review of the Strategic Plan 2018-2021, UNICEF prioritised eight areas where it would accelerate efforts to "bend the curve" with respect to related SDG targets, and its draft Strategic Plan 2022-25 addresses the challenge of translating programme results into significant gains in outcomes for children. UNICEF is advocating for more flexible funding and working with donors through the UN Funding Compact while diversifying funding sources to address the problems of insufficient core resources and a declining "quality" of funding. UNICEF is increasing the scope and scale of its work with UN agencies to seize opportunities and meet expectations linked to UNDS reform, but also with a view to achieving its own goals and accelerating SDG outcomes. Through the Reimagining Business Models Project, UNICEF is reviewing its operating model and organisational structure to make the most of innovation, shared services and digitalisation. Decisions arising from this project will be presented to the Executive Board later in 2021, when further analysis of their appropriateness will be required. More broadly, UNICEF's evolving performance in response to rapidly changing contexts will be the subject of ongoing discussions at Executive Board level in the years ahead.

Box 2. Main strengths and areas for improvement identified in the MOPAN 2020 assessment

Main strengths

- Its **Strategic Plan** enables UNICEF to implement its goals for children, with a comprehensive results framework and integrated budget that involve every part of UNICEF.
- Promoting **gender equality** as a cross-cutting priority enables the systematic implementation of global commitments.
- The **resource mobilisation** strategy supports the achievement of the Strategic Plan, helping to maximise regular resources and leverage public and private sector resources.
- **Financial accountability** practices in auditing, internal controls, and anti-fraud ensure transparent and accountable systems.
- **Country programmes** are aligned with national priorities, can flexibly respond to changing situations and deliver relevant results.
- There is good **engagement with UN partners** through UNDS reform and global strategic partnerships aimed at accelerating progress towards achieving SDGs.
- A **results-based management system** and results framework applies at global and country levels, supported by an independent evaluation function.
- **Output-level results** are delivered in both development programmes and humanitarian action across the five goal areas.

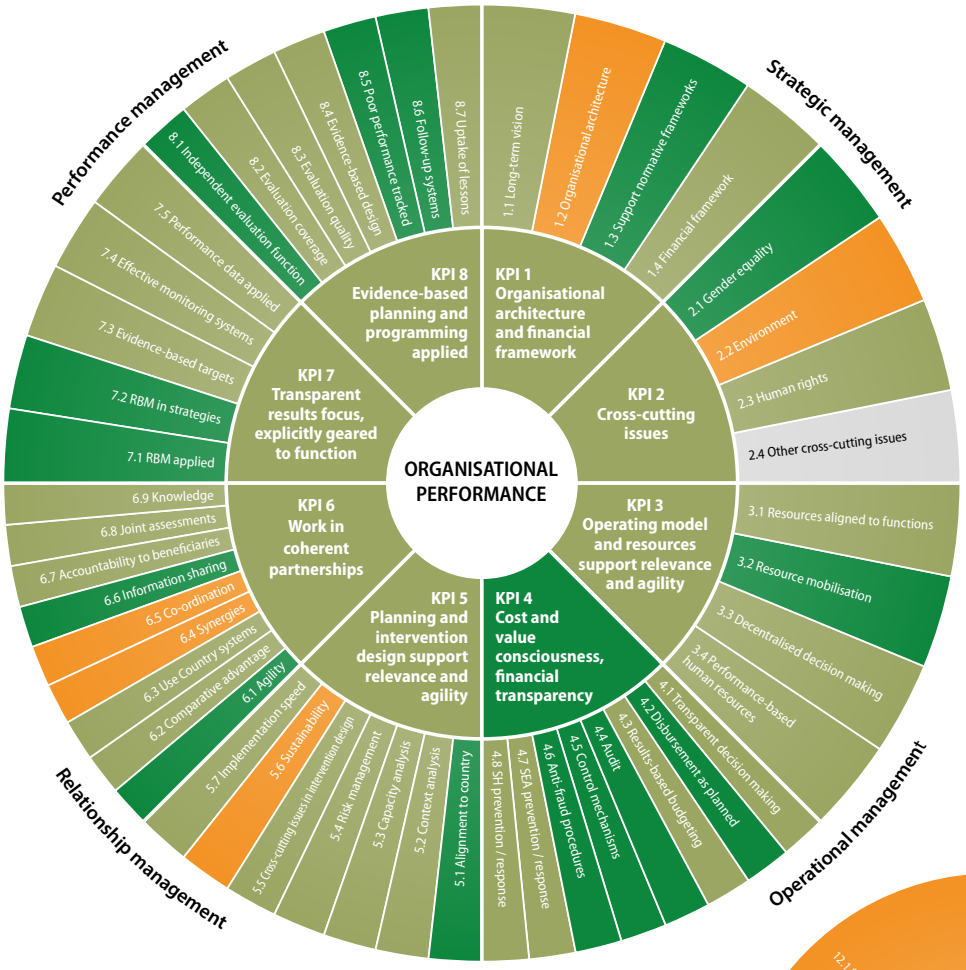
Areas for improvement

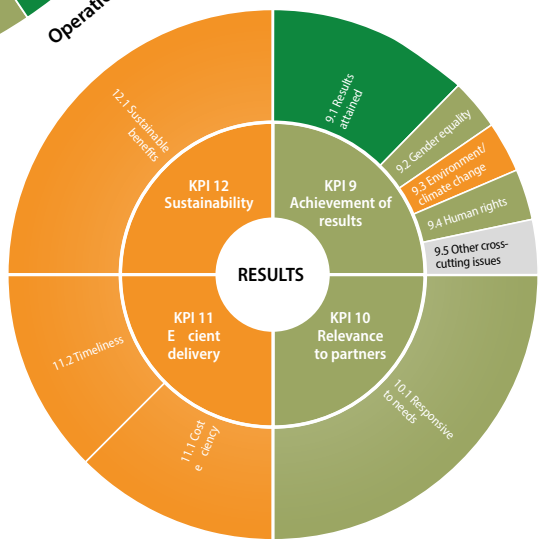
- The **operating model** and **organisational structure** are not purposefully aligned with the Strategic Plan and are being reviewed.
- **Resource alignment** to strategic priorities is complicated by UNICEF's reliance on inflexible additional funding ("other resources").
- **UNICEF's role in country strategies** does not maximise the potential contributions from national capacities, including implementing partners, or the mobilisation of national resources.
- Its **partnership model** focuses more on programme implementation, fundraising and advocacy than on developing catalytic partnerships that can achieve higher level goals at scale.
- The **performance management** system, including the results framework and evidence generation, is not fully geared towards helping country programmes to achieve UNICEF priorities.
- **Outcome-level results** are off track and slowing UNICEF's contributions to SDGs, despite strong output-level results.
- **Efficient delivery and sustainability** of results fall short because UNICEF lacks the means to measure efficiency and insufficient national resources are invested after programmes are completed to make results sustainable.

2.2. UNICEF'S PERFORMANCE RATING SUMMARY

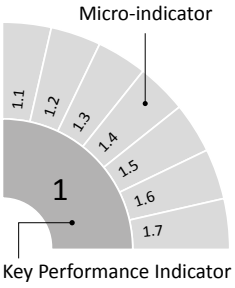
The performance conclusions consider four key attributes of an effective organisation: (i) whether it understands future needs and demands; (ii) whether it is organised and makes use of its assets and comparative advantages, including operating in coherent partnerships; (iii) whether it has mandate-oriented systems, planning and operations; and (iv) whether it adapts / makes consistent improvements according to its resource level and operational context.

For the 2020 assessments, further consideration is also given throughout to the organisation's response to the COVID-19 pandemic, and its universal and transformational effect on UNICEF's mandate, mission, operations and activities.





How to read these charts



Highly satisfactory (3.51-4.00)

Satisfactory (2.51-3.50)

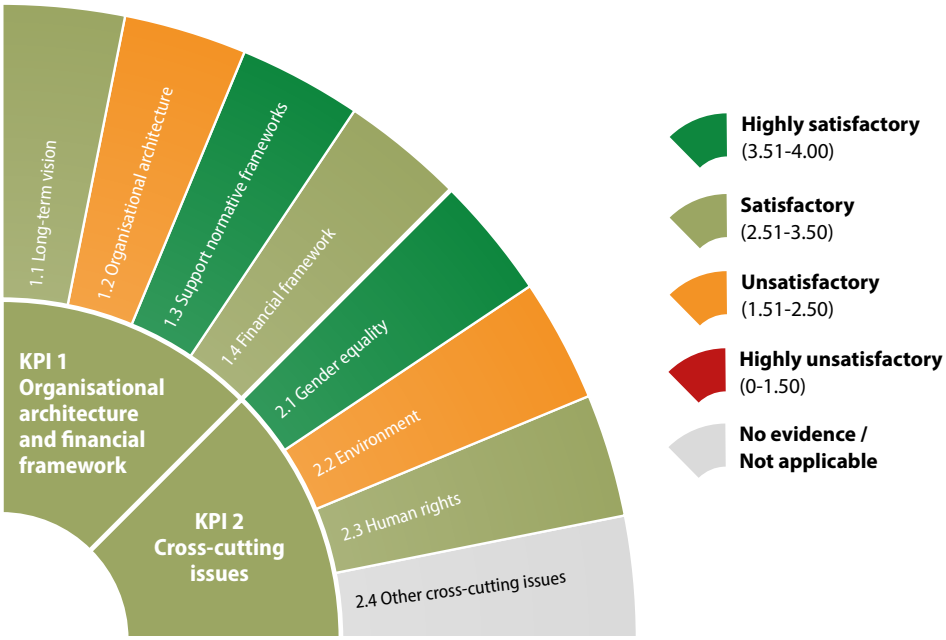
Unsatisfactory (1.51-2.50)

Highly unsatisfactory (0-1.50)

No evidence / Not applicable

HIGHLIGHTS BY PERFORMANCE AREA

Strategic Management



Strategic Management KPIs	KPI Score
KPI 1: The organisational architecture and the financial framework enable mandate implementation and achievement of expected results.	3.19
KPI 2: Structures and mechanisms in place and applied to support the implementation of global frameworks for cross-cutting issues at all levels, in line with the 2030 Sustainable Development Agenda principles.	2.94

UNICEF's strategic performance ratings are driven up by its implementation of normative frameworks in development and humanitarian action, its financial framework, and gender equality. It has room for improvement in its long-term vision, and its approaches to the environment and human rights. Its performance is currently held back by an organisational structure that does not yet explicitly support the Strategic Plan 2018-21, but this is currently under review through the Reimagining Business Models Project.

UNICEF's strategic management is distinguished by significant strengths.

- **Strategic plan**: The UNICEF Strategic Plan 2018-21 defines a clear vision for the organisation, grounded in the Convention on the Rights of the Child. It supports the achievement of the 2030 Agenda by establishing five goal areas linked to the SDGs most relevant to children. It provides a comprehensive results framework that allows every part of UNICEF to align activities with these goals.

- **Integrated budget**: The integrated budget is a robust financial framework, which supports implementation of the Strategic Plan. It encourages a mix of flexible RR and restricted OR funding, and invites a looser earmarked funds through 10 thematic funding instruments established to support the Strategic Plan.

- **Gender equality**: UNICEF mainstreams gender equality in the Strategic Plan as a cross-cutting priority. Its programming is increasingly gender-responsive, and the gender architecture is relatively well-resourced.

UNICEF's strategic management faces two notable challenges.

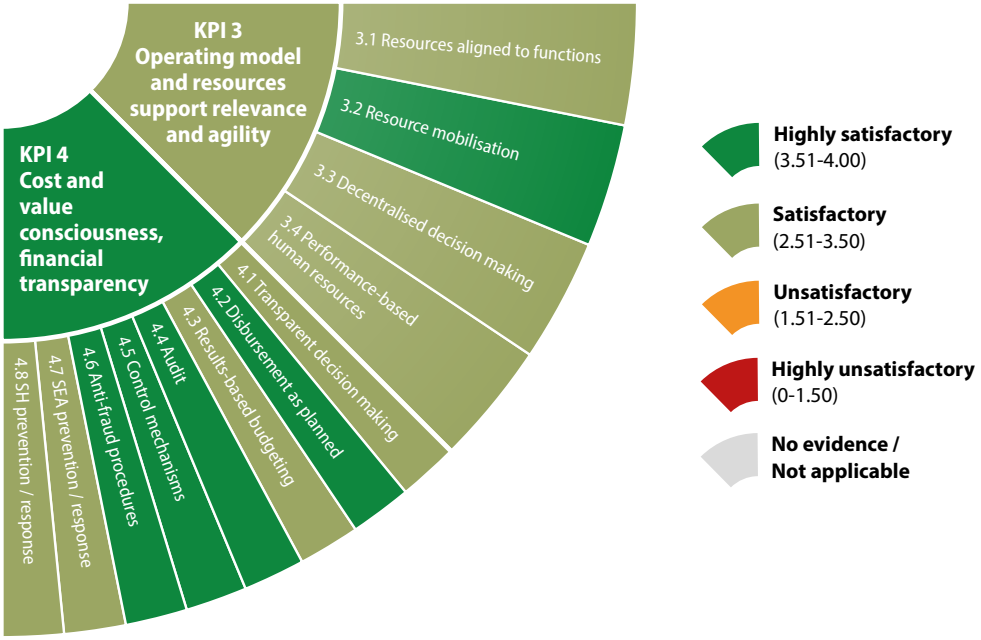
- **Human rights**: The Strategic Plan 2018-21 embeds the principles of human rights and partners recognise that UNICEF promotes the rights of the child and the most disadvantaged. However, the organisation maintains a relatively small human rights unit, has reduced its use of a human rights-based approach (HRBA) and prioritises programming approaches in low-income countries – an approach which may leave "intersectional" gaps and do too little to address discrimination and exclusion in high-income countries.

- **Environment**: The Strategic Plan also commits to environmental sustainability and climate change (ESCC) and has developed indicators to monitor commitments. However implementation is inconsistent across country programmes, often focused on water, sanitation and hygiene (WASH) programmes, and limited by relatively weak processes and capacities.

UNICEF's strategic management faces one potential risk.

- **Organisational structure:** UNICEF has a highly decentralised organisational structure which supports relevant decision making at country office (CO) level, but this structure is not purposively aligned with the Strategic Plan. Interviewees considered UNICEF's model outdated for an increasingly digitised organisation. Its vertical chains of command were perceived to create siloes, complicate corporate coherence and leave accountability gaps, particularly at headquarters level. At the time of assessment, UNICEF's organisational structure was undergoing a timely review to better support the implementation of the Strategic Plan.

Operational Management



Operational Management KPIs	KPI Score
KPI 3: The operating model and human and financial resources support relevance and agility.	3.19
KPI 4: Organisational systems are cost- and value-conscious and enable transparency and accountability.	3.59

UNICEF performed well or very well in the area of operational management. Its ratings in this area are driven by its resource mobilisation, planned disbursements and financial accountability functions. Its performance could be further improved in the areas of resource alignment, decentralised decision making, performance-based human resources, transparent decision making, results-based budgeting, prevention of sexual exploitation and abuse (PSEA) and prevention of sexual harassment.

UNICEF's operational management shows some significant strengths.

- **Resource mobilisation**: UNICEF's resource mobilisation activities support implementation of the Strategic Plan 2018-21 and aim to diversify funding sources. UNICEF advocates for more flexible and multi-year funding. It generates almost half of its regular resources from private sources, enabling it to be a mandate-based organisation instead of a project-based one.

- **Financial accountability:** UNICEF's financial accountability, including auditing, internal controls and anti-fraud practices, meet the highest standards. It commissions annual external audits on its financial statements that comply with international standards. It has a strong internal audit function that systematically investigates and addresses concerns raised by internal control mechanisms. It has robust policies and procedures to prevent, detect, investigate and sanction for all types of fraud and misconduct.

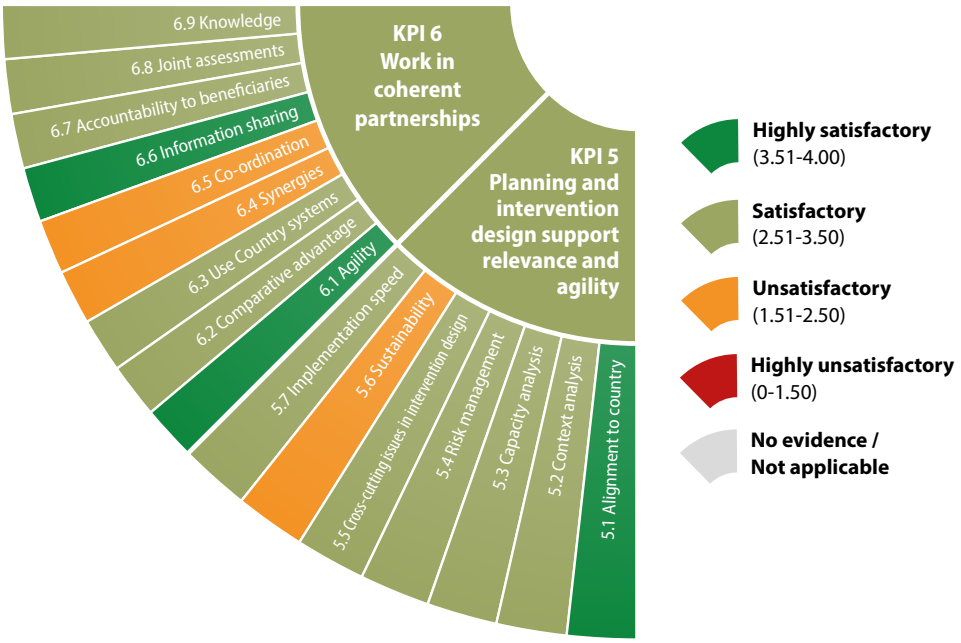
UNICEF's operational management faces important challenges.

- **Resource allocation**: UNICEF's resource allocations are aligned to the Strategic Plan through the Integrated Results and Resources Framework, and country offices are empowered to reallocate resources. In practice, however, most of UNICEF's funding is earmarked, which complicates the allocation of resources to its strategic priorities. While UNICEF makes transparent allocations, disburses allocations as planned and uses results-based budgeting, it lacks yearly estimations of resource allocations across functional areas and has struggled to implement a functioning budget formulation tool.

- **Human resources**: UNICEF's Human Resources Strategy 2018-21 supports the Strategic Plan, and introduced a new approach linking performance management to staff performance. However, staff performance assessment management has sometimes relied too much on the role of the Country Representative which led to imbalances in promotion practices. UNICEF has begun promoting a "matrix" reporting structure with dual reporting lines to functional areas in regional offices and HQ. This approach is being used by the HR function and being trialled in several other functions. Importantly, UNICEF also recognised the importance of a conducive work environment and fostered a change of culture to promote respect in the workplace, as well as developing capacities to prevent and address sexual harassment.

- **Preventing sexual exploitation and abuse**: UNICEF has made progress in developing practices and systems for PSEA, implementing them in 54 country offices and conducting mandatory training of 96% of its staff. However, country offices and implementing partners still have limited capacity to address SEA, including in non-humanitarian contexts, compared to what is needed.

Relationship Management



Relationship Management KPIs	KPI Score
KPI 5: Operational planning and intervention design tools support relevance and agility within partnerships.	3.05
KPI 6: Working in coherent partnerships directed at leveraging and catalysing the use of resources.	3.10

UNICEF performed well in relationship management, which it refers to as partnership management. This includes its country programmes implemented with governments and stakeholders at country level as well as its global partnerships implemented with UN agencies, governments, businesses and other actors. UNICEF's ratings in this area are driven up by its scores for relevance, alignment to country and context analysis, and by its flexibility and agility. It has room to improve on the use of national capacities, capacity analysis, analysis of comparative advantage and use of country systems. It could also do better with the use of collaborative approaches, such as co-ordination and joint assessments. It faces risks over failure to identify synergies to catalyse resources, and the sustainability of the impact of its programmes.

UNICEF's partnership management is distinguished by significant strengths.

- **Country programme relevance**: UNICEF's country programmes are consistently relevant to context. They are well aligned with national priorities and respond to the needs of beneficiaries, including vulnerable groups. Country offices conduct situational analyses that inform country programme designs and review them annually with partners to ensure their continued relevance. The organisation has made important progress in developing practices and systems for accountability to affected populations (AAP).

- **Country programme flexibility**: UNICEF's country programmes are increasingly flexible. It has institutional procedures in place to support speedy implementation, to allow programmes to change in response to changes in context, and to make its partnerships more agile. In recent years, its mechanisms to adjust human and financial resources to align with changes to country programmes have become increasingly flexible. UNICEF also has

strong processes to manage operational and strategic risks, with a new enterprise risk management policy and framework that requires country programmes to adopt "risk-informed" programming which is more consistent and better aligned to strategy.

- **UN partnerships**: UNICEF's partnerships with UN organisations are a strength. In humanitarian action, it effectively engages in the UN Country Team and as a cluster lead agency contributes to stronger inter-agency responses. In the area of UNDS reform, UNICEF has made notable progress with contributions to the Resident Coordinator system, implementing the Management and Accountability Framework of the UN Development and Resident Coordinator System (MAF) and establishing mechanisms to support the United Nations Sustainable Development Cooperation Framework (UNSDCF). At global level, UNICEF is an active member of the UN Business Innovations Group (BIG) which guides the implementation of common business reforms and reported collective savings of close to USD 100 million in 2020. Similarly, it has developed global strategic partnerships with the United Nations Development Program (UNDP), the World Health Organisation (WHO), the World Food Programme (WFP) and the United Nations High Commissioner for Refugees (UNHCR), aimed at transformational change across specific countries on specific issues. In responding to COVID-19, for example, its strategic partnership with WHO through the COVAX facility is capable of making a difference at scale.

UNICEF's partnership management faces notable challenges.

- **National capacities**: Strengthening of national capacities remains an important challenge in country programmes. UNICEF is committed to strengthening capacities, but its capacity building efforts are not always evidence based. It assesses the capacity of most implementing partners but does not systematically address the capacity gaps it finds. It uses country systems but lacks a formal policy to guide their use. It is committed to promoting South-South and triangular co-operation (SSTC), but needs to make more effort to translate this into wider practice.

- **National resources**: UNICEF's mobilisation of national resources is another challenge. Its strategic partnerships are generally based on an analysis of comparative advantage, but country programmes do not always clearly define the roles and responsibilities of different partners in implementation. UNICEF also aims to increase fundraising for regular resources from public sector resources in programme countries, notably by establishing "hybrid offices"[29] in East Asia, Latin America and Central Asia. It also aims to leverage the private sector through its innovative Business for Results approach aimed at building the capacity of country offices to engage with the business sector. But these promising approaches are still at an early stage, and few countries can yet demonstrate large-scale strategic partnerships with the private sector.

- **Global strategic partnerships**: UNICEF's global strategic partnerships are both a challenge and an opportunity. Its operating model depends on partnerships with other UN entities, businesses, civil society, and children and young people. But its approach to partnership has often focused on its own programme implementation, fundraising and advocacy, rather than on leveraging resources for children and catalysing large-scale changes for children. To this end, UNICEF has prioritised global strategic partnerships with transformative potential to accelerate global progress towards SDG targets, on health (e.g., Gavi, the Vaccine Alliance), education (Global Partnership for Education, Education Cannot Wait), and nutrition (Scaling up Nutrition Movement). As mentioned above, it has also developed global strategic partnerships aimed at transformational change with UNDP, WHO, WFP and UNHCR.

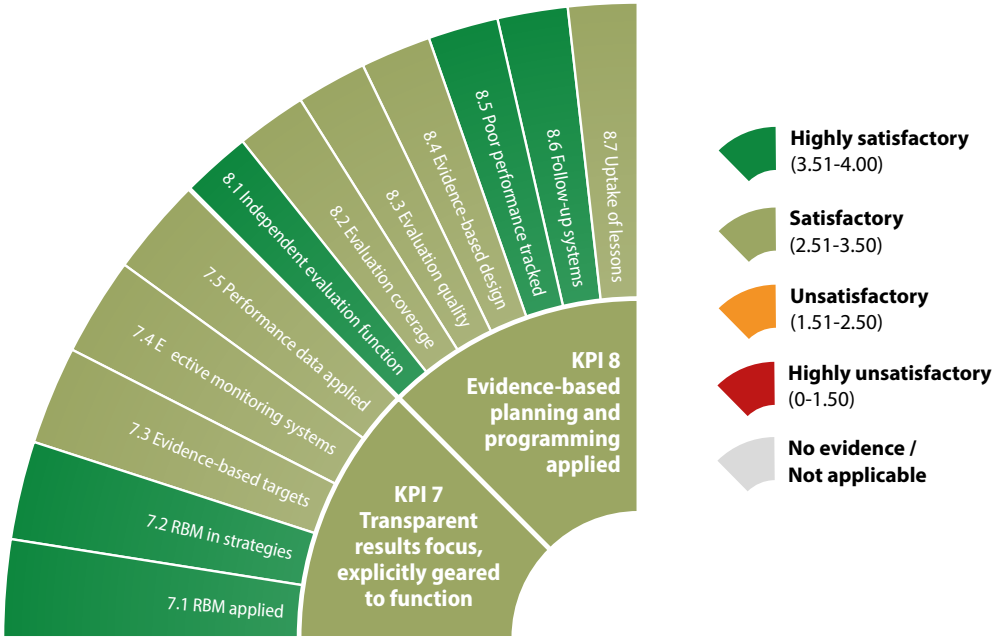
29 While almost all COs combine resource mobilisation with programme delivery, only some countries generate funding for global RR. "Hybrid offices" normally refer to those that are mobilising both public and private funds. Some country offices in middle to upper middle-income countries in East Asia and Latin America as well as Central and Eastern Europe, have private sector fundraising operations which mobilise funding from the general public domestically through individual giving, as well as business and private foundations. These generate flexible funding, including for global RR as well as to fund programmes implemented in these country offices.

UNICEF's partnership management faces potential risks.

- **Country programme catalysation**: UNICEF's country programmes do not do enough to catalyse outcomes to achieve strategic goals. They do not consistently distinguish its own strategic position with regard to its partners or thoroughly assess what others are doing and how it will complement their efforts. They are not consistently informed by substantive discussions on how UNICEF intends to leverage funding and partnership resources, including from the private sector.

- **Results sustainability**: UNICEF country programmes do not have a sufficient focus on sustainability, and nor do they monitor it. Separate humanitarian and development programming, using processes and schedules that are not well aligned, creates siloes and hinders UNICEF's ability to fully operationalise the humanitarian and development nexus. This adversely affected the sustainability of humanitarian programming. Surveyed partners also expressed clear reservations about the sustainability of UNICEF's programme impacts.

Performance Management



Performance Management KPIs	KPI Score
KPI 7: The focus on results is strong, transparent and explicitly geared towards function.	3.34
KPI 8: The MO applies evidence-based planning and programming.	3.39

UNICEF's performance management ratings are driven up by the indicators for results-based management (RBM), including strong systems and the application of RBM principles in strategies. It also scores well for evaluations and their independence, tracking of poor performance, and follow-up systems. It has room for improvement in its decentralised evaluations, including their coverage and quality, and performance monitoring, including having evidence-based targets, effective monitoring systems. Its application of performance data, and use of evidence and learning could also be improved, including evidence-based design and the uptake of lessons learned.

UNICEF's performance management is distinguished by significant strengths.

- **Results-based management**: UNICEF has a strong RBM system in place, with dedicated budgets, processes and accountability mechanisms that ensure its application across the organisation. The corporate results framework is based on sound RBM principles, while the Strategic Plan and country programme documents (CPDs) include results statements and SMART indicators. Interviews indicate UNICEF's RBM system is seen as a reference among peers at global and country levels.

- **Evaluation function**: UNICEF's has a strong evaluation function with a high degree of independence. Its evaluation plan is well funded and evaluation coverage has increased over time. UNICEF has a robust system to ensure the quality of its evaluations and has made efforts to increase the capacity of staff in evaluation.

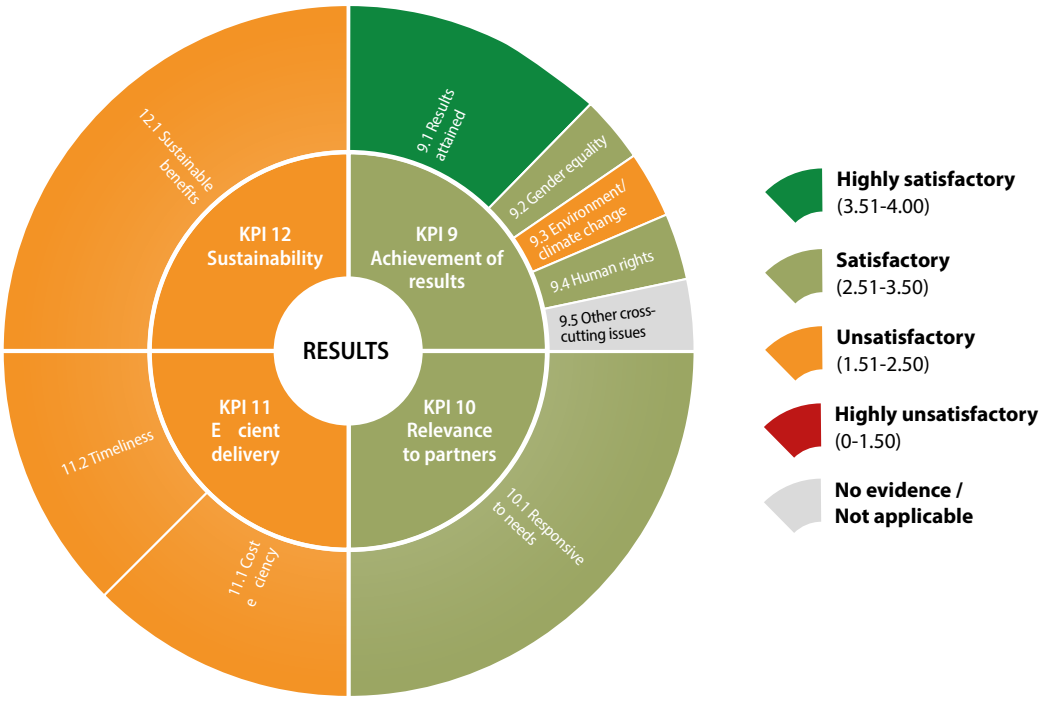
UNICEF's performance management faces notable challenges.

- **Framework**: The UNICEF Strategic Plan 2018-21 is accompanied by a comprehensive results framework which provides clear links between the corporate and country office results frameworks, following a streamlining exercise in 2019. While the Strategic Plan and CPDs include results statements and SMART indicators, their impact pathways are not always grounded in strong evidence, and they do not always adequately reflect the complexity of joint programming and multisectoral action. They tend to overemphasise short-term outputs and do not focus enough on outcomes.

- **Country performance**: The UNICEF SP commits to using monitoring data in decision making, and requires country offices to use RBM tools and corporate indicators to measure their compliance. But country offices feel the heavy burden of results reporting is not sufficiently balanced by practical benefits for decision making or applied learning about how country programmes can successfully achieve results at country level. UNICEF lacks the tools to generate evidence in real time to support adaptive management. A more mature RBM system would move beyond a "tools and compliance" mind-set.

- **Evidence utilisation**: UNICEF has clear accountability mechanisms to ensure that evaluation recommendations are acted upon in a timely manner but is not yet consistent in using evidence to inform the design of programming. Too few CPDs currently incorporate evaluation findings and lessons, and more agile monitoring and evaluation (M&E) tools are required to support adaptive management. UNICEF has three formal evidence functions: evaluation, research and data/statistics, but its evidence system is fragmented, and this complicates access and use by country offices which are responsible in practice for programme effectiveness.

Results



Results KPIs	KPI Score
KPI 9: Development and humanitarian objectives are achieved, and results contribute to normative and cross-cutting goals.	4.00
KPI 10: Interventions are relevant to the needs and priorities of partner countries and beneficiaries, as the organisation works towards results in areas within its mandate.	3.00
KPI 11: Results are delivered efficiently.	2.00
KPI 12: Results are sustainable.	2.00

Based on its own management information and a selection of evaluations only, UNICEF's ratings for results were driven up by its Strategic Plan results but had room for improvement on relevance, gender equity and human rights. The assessment identified potential risks in the areas of the environment, timeliness, cost-efficiency and sustainable benefits.

UNICEF's results performance reflected significant strengths.

- **Outputs**: According to its corporate results reporting against its strategic plan, UNICEF had achieved most of its output results in both development programmes and humanitarian action and across the five goal areas by 2020. UNICEF achieved or is close to meeting milestones for 22 out of the 25 result areas, despite the pandemic. It has met or nearly met around 72% of its Strategic Plan output milestones, while 13% are somewhat off track and 14% are significantly off track.

- **Relevance**: UNICEF programmes are relevant to the needs of their beneficiaries but could be more relevant still. A meta-analysis conducted by the MOPAN assessment team found the majority of sampled evaluations (13 of 15 evaluations) found that UNICEF programming is driven by and respond to the needs of beneficiaries.

UNICEF's results performance reflected some challenges.

- **Outcomes**: UNICEF has made slower progress with jointly owned Country Programme outcomes than with outputs, with related national SDG targets for children often off track. This is the case across all goal areas, albeit to different extents. Only just over one-third of outcome indicators have already been achieved or are on track to meet 2021 targets. Progress on most remains slow, mirroring the challenges in accelerating progress towards the SDGs.

- **Cross-cutting**: UNICEF's results in meeting cross-cutting goals are mixed. Country programmes are increasingly achieving gender equality results, despite having room for improvement and making limited use of gender transformative approaches that address the root causes of gender inequality. UNICEF has achieved some positive results in human rights and equity programming, but there are indications that vulnerable groups are not systematically included in programme designs. There is little evaluative evidence showing whether its programmes contribute to environmental sustainability and climate change. The few results reported, as of end 2020, were mostly in WASH.

UNICEF's results performance reflected a few potential risks.

- **Efficient delivery**: The results for the cost-efficiency of UNICEF's programming are mixed. The assessment identified several challenges in the timeliness with which programming was delivered, including in humanitarian action. UNICEF lacks methods and tools to demonstrate efficiency and cost-effectiveness.

- **Sustainable benefits**: UNICEF's results are too often unsustainable, although some progress is being made in building partner capacity and fostering an enabling environment. Sustainability gaps often reflect a lack of national resources being invested in supporting programme benefits.

2.3. UNICEF'S FUTURE TRAJECTORY

Despite facing the unprecedented challenge of the COVID-19 pandemic and increasing operational restraints such as more funding being earmarked, this assessment shows that UNICEF is an organisation built upon strong foundations. At the same time, some of the organisation's identified strategic risks are outside of its control. For example, the potential economic impact of COVID-19 may cause large donors to reduce core funding, or increasingly restrict and earmark donations. An increasingly constrained and contested multilateral system could also pose a threat to the effective working of the organisation, combined with greater humanitarian crises centred in localised areas, creating stronger barriers to access to essential services. Other risks include fluctuating government commitments to child rights, gaps in the capacities of implementing partners, and the insufficient prioritisation of children who are being "left behind" by stakeholders in the multilateral system.

Looking ahead, UNICEF will have to continue to balance different strategic priorities. As it makes choices about relative strategic and cross-cutting priorities, it will need to balance a global commitment to addressing priority groups (the most vulnerable, ensuring "no one is left behind") and a normative role of upholding the rights of all children (realising the rights of every child). UNICEF can capitalise on its proven effectiveness at implementing cross-cutting priorities such as gender equality and humanitarian action to implement other cross-cutting priorities, such as human rights and the environment. Further, it will need to manage the ongoing difficulty of allocating funding to strategic priorities when most of the funding it receives is earmarked.

The Reimagining Business Models Project can help ensure that UNICEF's operational model is fit for the future. Launched in mid-2020, the project offers UNICEF an opportunity to adjust its organisational structure to be more agile, more responsive to shocks and emergencies, and to identify more transformative solutions. The project can help the organisation become more technologically adept, through new platforms to facilitate online collaboration, and address the siloes created by vertical accountability lines. The project also provides an opportunity to consolidate the efficiency gains from establishing the Global Shared Services Centre in 2015 by simplifying planning and budget processes. The UNDS reform agenda also provides a chance for UNICEF to increase its efficiency, alongside improving its partnerships with UN partners. In doing so it should continue to focus on reducing the administrative burden on country offices, and freeing up staff time for improved programme capacity, efficient programme delivery and cost effectiveness. As UNICEF aims to increase efficiencies and ensure resources are used in the best way possible to achieve results, it will also need to pursue a more ambitious agenda, accelerate contributions to the SDGs, and catalyse transformational changes.

This will mean making the most of any opportunities during a time of expected global crisis and uncertainty. In its new Strategic Plan for 2022-25, UNICEF highlights the importance of performance enablers and change strategies as a first line of defence against the strategic risks the plan identifies. It commits to fully articulating their role in contributing to systemic change and to monitoring their effectiveness alongside programmatic results. This will demand revising its approach to results-based management to focus on tracking how the organisation catalyses transformative and systemic change at the outcome level. To do this, UNICEF can build on its strong RBM system, evaluation function and programme results, but also needs to strengthen the evidence for impact pathways, increase the usefulness of its performance monitoring for country programmes, increase the use of evidence and learning in programme design, develop tools and approaches for adaptive management, and strengthen the coherence of its disjointed evidence functions.[30]

Finally, further developing partnerships is another area where UNICEF can do more. With its regular resource funding down to 20% of total funding, it must mobilise more core resources and respond to changing situations – a challenge made more urgent as the resources available are predicted to contract in the years ahead. In this context, UNICEF's strong resource mobilisation function will play an important role in raising funds, but it will also have to leverage more from public and private sources, including domestic resources, international financial institutions and the UN system. UNICEF will need human resources to achieve its goals. Five of the enablers in the new Strategic Plan are focused on staff but UNICEF will also need to catalyse external partnerships, as reflected in its change strategies. It will therefore need to develop its partnership model away from a focus on programming, fundraising and advocacy, to one that leverages resources for children and catalyses partnerships for outcomes at global, regional and county levels.

UNICEF's future direction remains to be seen. The organisation's new Strategic Plan is coming at a crucial time, and can help it navigate the challenging multilateral environment, take advantage of upcoming opportunities, and combat key challenges. These challenges include the delays in achieving the SDGs for children, particularly those in fragile contexts and humanitarian crises. UNICEF will continue working towards the five goal areas, with a shift towards outcomes, an intersectoral approach, and development and humanitarian action working together. To make this work, it will need to build on the strengths of its current Strategic Plan and processes, strengthen its contributions to outcomes, increase the sustainability of its results, and address inconsistencies in humanitarian action. In setting the organisation's ambition for 2022-25 and beyond, the new Strategic Plan could show how UNICEF will build on its strong foundations to drive systemic change in the coming years, and make significant progress towards achieving the 2030 Agenda to protect the rights of every child, everywhere.

30 According to comments received in September 2021, UNICEF recently launched a process to address some of these issues. In late 2021 UNICEF's research office Innocenti, DAPM and the Office of Emergency Programmes (EMOPS) co-sponsored an organisation-wide workshop, action plan and change management process to promote adaptive management, entitled Accelerating and Institutionalizing Adaptive Programming Across UNICEF.

DETAILED LOOK AT KEY FINDINGS

Chapter 3

Detailed look at key findings

3.1. ORGANISATIONAL EFFECTIVENESS

This chapter provides a more detailed assessment of [insert MO]'s performance across the five performance areas – strategic management, operational management, relationship management, and performance management and results – and the KPIs that relate to each area, accompanied by their score and rating.

MOPAN Performance scoring and rating scale

- Highly satisfactory (3.51-4.00)
- Satisfactory (2.51-3.50)
- Unsatisfactory (1.51-2.50)
- Highly Unsatisfactory (0.00-1.50)
- No evidence / Not applicable

Assessment key findings draw on information from the three evidence sources (document reviews, interviews and a partner survey – see Chapter 4 for more information). Further analysis per micro-indicator and detailed scoring can be found in Annex A, while the full survey results are included in Annex C. For the full list and citation details of the documents referred to, please see Annex B.

STRATEGIC MANAGEMENT

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

KPI 1: The organisational architechture and the financial framework enable mandate implementation and acheivement of results

Score: 3.19

The UNICEF Strategic Plan establishes a medium-term vision based on the organisation's comparative advantages that could be further defined in the context of the UNDS reform. A publicly available document, the UNICEF SP contains the strategic vision of "realising the rights of every child … by starting with the most deprived, because a focus on equity accelerates progress towards achieving the rights of all children". Anchored in its dual development and humanitarian mandate, the UNICEF SP is structured around five goal areas[31] and two cross-cutting issues: gender equality and humanitarian action. Interviews with its staff and survey data indicate that the clarity of UNICEF's mandate is a key strength, with more than three-quarters (78%) of surveyed partners agreeing or strongly agreeing that its strategies and policies demonstrate a clarity of vision. The plan also articulates its comparative advantage in terms of normative work on children's rights, policy advocacy, systems strengthening and service delivery as well as humanitarian action and resilience. UNICEF's partners generally agree that its strategies (and policies) demonstrate a good understanding of comparative advantage, with 73% agreeing or strongly agreeing (Figure 4). At the same time, interviews with staff showed a variety of different understandings of UNICEF's comparative advantage. The UNICEF SP Evaluation identified the need to further define its comparative advantage to promote its core mission in the context of the UNDS reform.

The SP Evaluation also found that the four-year time frame of the plan is not long enough to focus on the achievement of outcomes and promote the implementation of multisectoral strategies needed to strengthen the humanitarian/development nexus, which are key to achieving the SDGs. It therefore recommended that a longer-term vision to

31 1) Every child survives and thrives; 2) every child learns; 3) every child is protected from violence and exploitation; 4) every child lives in a safe and clean environment; and 5) every child has an equitable chance in life.

2030 be adopted. The plan is accompanied by a comprehensive results framework that was revised following a mid-term review of the UNICEF SP in 2020. However, UNICEF staff noted in interviews that more frequent reviews of the UNICEF SP would be warranted.

The UNICEF SP supports the implementation of global commitments in development and humanitarian action. The plan is explicitly aligned with the 2030 Agenda and SDGs 1-6 and SDG 16, particularly the targets relevant to the CRC. UNICEF is the custodian or co-custodian of the 17 SDG indicators that focus on children. Following the mid-term review of the UNICEF SP, which found that the organisation was lagging behind in terms of its contribution towards the SDGs, UNICEF readjusted its strategic planning to accelerate the implementation of the SDGs. The UNICEF SP also demonstrates strong alignment with the Quadrennial Comprehensive Policy Review (QCPR) and makes a commitment to the UNDS reform. Its change strategy "United Nations working together" emphasises the importance of working with other UN entities to strengthen system coherence and foster integrated approaches in support of the 2030 Agenda. In addition, the UNICEF SP commits to the UNICEF Core Commitments for Children (CCCs) in Humanitarian Action, which are based on global standards and norms for humanitarian action. The CCCs were revised in 2020, with an increased emphasis on humanitarian co-ordination, and interviewed staff indicated that these are expected to become central to the implementation of the next strategic plan. The results framework of the UNICEF SP includes SDG indicators as well as QCPR indicators. UNICEF also reports on its contribution to the SDGs and implementation of the QCPR through its annual report on the implementation of the UNICEF SP. Although not formally integrated into its reporting mechanisms, UNICEF also produces annual progress reports that feed into the Grand Bargain Annual Independent Report.

UNICEF also has a robust financial framework that supports the implementation of its strategic plan, although there are growing concerns about the quality of funding. The UNICEF SP is accompanied by an Integrated Budget that specifies resource allocation per goal area based on an analysis of predicted income. It provides a framework for allocating both regular resources (RR) and other resources (OR), which are earmarked or slightly earmarked. Approved by the Board, the Integrated Budget is developed based on an analysis of projected income and is completed every four-year strategic cycle, with annual financial updates provided to the Executive Board. However, growing needs and increased donor earmarking have made it challenging for UNICEF to ensure an adequate budget for each goal area. Interviews with country offices revealed that the country programming budget is therefore "allocation-based" rather than "budget-based", with confirmed resources often allocated against activities rather than results area. Country offices also expressed concerns over increased earmarking of public donor funds, hindering the strategic use of resources and increasing the risk of donor-driven programming. Interviewed country staff explained that this has resulted in some output areas being underfunded even when the overall programme is well funded.

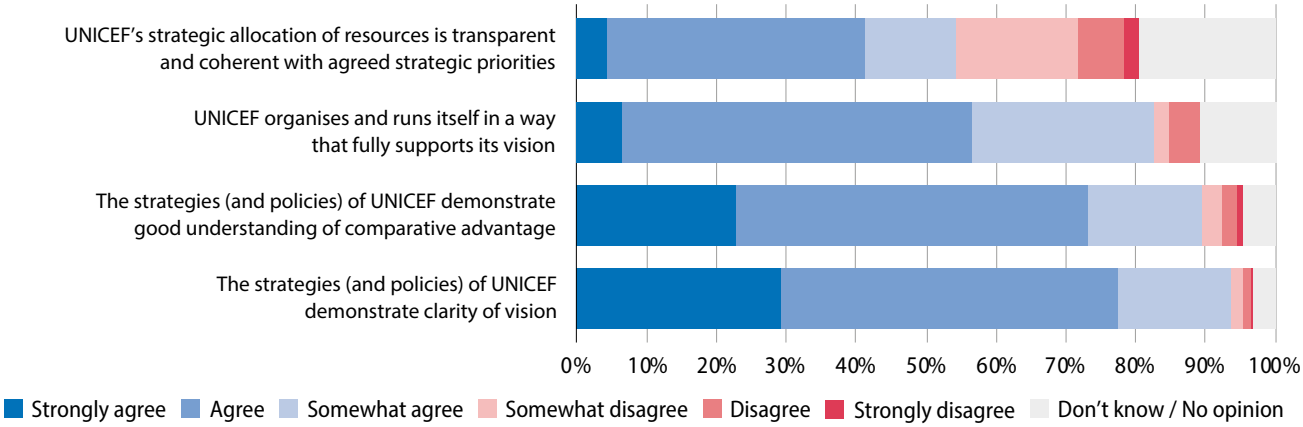
Surveyed partners tended to provide more negative responses to budgetary questions than in other areas, with more than one-quarter (26%) of respondents expressing some level of disagreement when asked whether UNICEF's strategic allocation of resources is transparent and coherent with agreed strategic priorities. These survey scores may reflect growing concerns over the quality of UNICEF funding. In recent years, UNICEF has advocated to donors for more flexible funding through the Structured Funding Dialogue, informed by the Funding Compact.[32] In addition, in 2017, UNICEF adopted 10 new thematic funding instruments[33] to support the allocation of flexible resources to the UNICEF SP five goal areas. In 2019, thematic funding made up 6% of OR (based on revenue), against a target of 15% for 2021. Finally, UNICEF has made progress in implementing funding modalities promoted by the UNDS reform, with 13% of OR pooled in 2019 compared to only 6% in the previous year. However, this is still slightly below the UN target of 15%.

32 https://www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/SGR2019-Add%201%20-%20Funding20Compact%20-%2018%20April%202019.pdf

33 UNICEF first introduced thematic windows in 2001. The current 10 thematic windows were adopted in 2017 to support the goal areas of the Strategic Plan 2018-21.

UNICEF adopted a series of change strategies to enable the implementation of the UNICEF SP but its organisational architecture is not fully congruent with the plan. The UNICEF SP describes four key organisational enablers (internal governance, management, staff capacity and knowledge/information systems) and eight strategies that define how UNICEF will organise itself to achieve results. UNICEF has a highly decentralised model, which strongly supports country-driven programming. However, the operating model, which has not been revised since 2009, does not support a coherent implementation of the UNICEF SP across the organisation. In addition, the Evaluation of the UNICEF SP found that, despite some improvements over the previous strategic plan, the plan is not multisectoral; the vertical structure of the Programme Division adversely affects the organisation's ability to work multisectorally, which is key to achieving the SDGs. In addition, while the UNICEF SP makes a strong emphasis on the humanitarian and development nexus and has adopted humanitarian action as a cross-cutting priority, the planning processes for humanitarian and development programming are not yet integrated thereby limiting connectedness. In the survey, only 60% of partners agreed or strongly agreed that UNICEF organises and runs itself in a way that fully supports its vision (Figure 4).

FIGURE 4. STRATEGIC MANAGEMENT



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

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

Score: 2.94

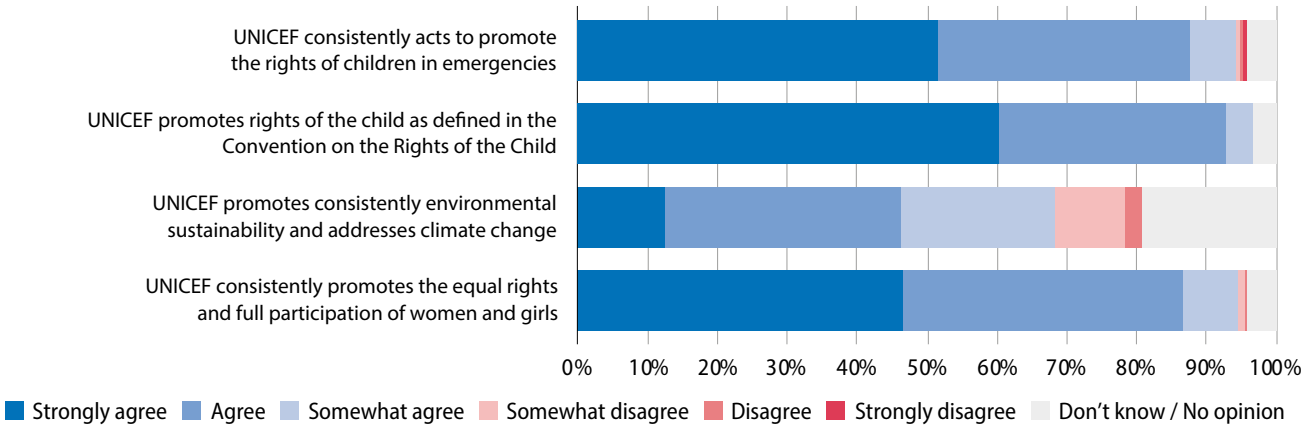
UNICEF has mainstreamed gender equality into its strategic plan and its programming is increasingly gender responsive. UNICEF's Policy on Gender Equality and Women's Empowerment was approved in 2010 and is expected to be updated along with the development of the strategic plan for 2022-25. The UNICEF SP makes a corporate commitment to address gender equality and women's empowerment (GEWE) by adopting gender equality as one of two cross-cutting priorities (along with humanitarian action), and is accompanied by the Gender Action Plan (GAP) 2018-21. UNICEF has also incorporated gender indicators and targets into its corporate results framework to measure progress towards the achievement of gender equality results. However, an evaluation of the GAPs in 2019 found that, while there are strong corporate accountability mechanisms for mainstreaming gender equality, there are no mechanisms for holding individual staff accountable for GEWE mainstreaming. UNICEF developed guidance to support staff in integrating GEWE into programming, although the Evaluation of the GAPs found that gender guidance was not consolidated and not fully used. In 2020, UNICEF consolidated corporate guidance on GEWE, which is now available on the UNICEF SharePoint website, the Programmes, Policies and Procedures (PPPX) portal, and has ramped up its support to country offices on the use of gender tools. The Corporate Scorecard shows that UNICEF has

made progress incorporating gender into its programming, with nearly two-thirds (62%) of country offices meeting organisational standards on gender mainstreaming in programme implementation, against a 2017 baseline of 53%. In the survey, the majority of partners (87%) agreed or strongly agreed that UNICEF consistently promotes the equal rights and full participation of women and girls (Figure 6).

UNICEF has a well-resourced gender architecture, although it still has capacity gaps. UNICEF allocated 14.2% of programme expenditure to advance gender equality, nearly meeting the United Nations system-wide action plan (UN-SWAP) requirement of 15%. In recent years, UNICEF has also made progress in establishing a strong gender architecture, with a total of 48 dedicated gender specialists at its headquarters (HQ) and in regional and country offices. It has expanded its network of gender focal points, with 166 focal points in 119 country offices. However, the Evaluation of the GAPs in 2019 identified limitations with the gender focal point network, including a lack of gender expertise and unclear rationales for the appointment of focal points. UNICEF met its corporate targets for 2019 on capacity development because 64% of staff completed a learning course on gender-responsive programming. However, the 2019 evaluation still identified weaknesses in staff capacity for gender-responsive programming and recommended more comprehensive training to reach staff across the organisation.

UNICEF commits to environmental sustainability and climate change (ESCC) in its strategic plan, but mainstreaming it in country programming remains inconsistent. Goal Area 4 of the UNICEF SP seeks to ensure that children live in a safe and clean environment with a particular focus on improving air pollution and reducing children's vulnerability to climate hazards through disaster risk reduction, in alignment with the Sendai Framework for Disaster Risk Reduction. In addition, the results framework includes indicators to measure progress towards achieving these commitments. In 2019, UNICEF adopted an organisation-wide ESCC strategy, An Environment Fit for Children: UNICEF's Approach to Climate Change, which emphasises the importance of empowering children as agents of change through advocacy and education on ESCC, incorporating climate resilience into UNICEF programming, and reducing the carbon footprint of the organisation.[34] In 2019, UNICEF revised its organisational architecture to integrate the Climate, Environment, Resilience and Peace Section into the programme division. The section provides overall co-ordination of the application of environmental sustainability and climate change across the organisation. In addition, UNICEF developed a set of tools and guidance that are available to staff on PPPX.

FIGURE 5. CROSS-CUTTING ISSUES



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

34 1) Advocacy to recognise climate change as an issue for child rights; 2) ensuring that social services that children depend upon are "climate-smart" i.e. promote low-carbon development while being resilient to climate shocks; 3) engaging children and young people as environmental champions; and 4) internal sustainability.

Although the ESCC strategy identifies UNICEF's approach to climate change, several staff interviewees noted that it does not yet have a clearly defined niche in the area of climate change, which may suggest that its approach has not yet been communicated to staff effectively. In addition, evidence of the application of the ESCC strategy and tools is mixed. While some country offices stated that they do address ESCC – mostly through WASH and disaster risk reduction (DRR) programming as well as office carbon footprint reduction – others acknowledge that programming in this area remains limited. Country office staff further noted that limited funding and capacity gaps have hindered the ability of country offices to mainstream environmental sustainability and climate change into country programming. These shortcomings are echoed by the Climate and Environment Readiness Assessment conducted by the Evaluation Office (EO) in 2020, which found that organisational readiness to mainstream ESCC is contingent upon further support from HQ and regional offices to country offices in technical areas, resource mobilisation and the development of partnerships to address climate change. These findings are also consistent with survey data, with less than half (46%) of surveyed partners agreeing or strongly agreeing that UNICEF promotes environmental sustainability and climate change (Figure 5). UNICEF is currently building an evidence base on the impact of climate change on children to inform the strategic positioning of UNICEF in this area and interviews at UNICEF HQ highlight that ESCC has recently been adopted as a cross-cutting priority in the 2022-25 strategic plan.

The UNICEF SP makes a strong commitment to human rights and equity but in practice, the application of a human rights-based approach has recently declined. Anchored in the Convention on the Rights of the Child (CRC), the UNICEF SP makes a commitment to human rights and the "leave no one behind" principle. Equity-focused programming is firmly embedded in Goal Area 5 (every child has an equitable chance in life), which seeks to reduce multidimensional child poverty, strengthen national social protection systems to address the needs of disadvantaged children, empower adolescents, and promote inclusive programmes that address the needs of children living with disability. UNICEF also upholds the rights of the child in humanitarian settings, and this is reflected in the 2020 revision of its Core Commitments for Children (CCCs) in Humanitarian Action.

However, interviews underlined that, although UNICEF strongly promotes the application of human rights-based approaches, it focuses on specific groups, such as women and girls and children living with disabilities. Some marginalised groups (e.g. indigenous, non-binary children) are not given sufficient attention. To support the integration of HRBA at various stages of the programme cycle, UNICEF developed a series of guidance and tools available to staff on PPPX. It also offers HRBA training, but interviews with UNICEF staff indicate that it is less comprehensive than in the past. Interviewees also emphasised that the human rights unit in the Programme Division is not sufficiently resourced, with too few staff. The Corporate Scorecard reports that the percentage of Country Programme Documents meeting HRBA standards fell from 83% in 2018 to 68% in 2019. At the same time, partners believe that UNICEF still performs very well in this area, with 92% of surveyed respondents agreeing or strongly agreeing that UNICEF promotes the rights of the child as defined in the CRC (Figure 5). Likewise, the majority of surveyed respondents (88%) also agree or strongly agree that UNICEF consistently protects the rights of children in emergencies.

Human rights and equity are integrated into the corporate results framework, but the monitoring system does not capture the breadth of results achieved by UNICEF in this area. The corporate results framework includes indicators and targets to measure the contribution of UNICEF towards the achievement of Goal Area 5, with several indicators disaggregated by age, sex, geographies and disabilities – although disaggregated data for the latter are often lacking. In addition, staff interviews highlighted that the work of UNICEF in human rights and normative advocacy is not fully captured and difficult to quantify using the corporate monitoring system.

OPERATIONAL MANAGEMENT

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

KPI 3: The operating model and human and financial resources support relevance and agility

Score: 3.19

UNICEF's staff and resources are aligned to the strategic plan and its operating model is currently being revised to enhance efficiencies. Its Human Resources Strategy (2018-21) is aligned with its strategic cycle and supports the implementation of the UNICEF SP. Staff interviewees also indicated that staff requirements are continuously analysed to ensure that HR capacities are aligned with the Strategic Plan. Nearly three-quarters of survey respondents agreed or strongly agreed that UNICEF staff are sufficiently skilled to operate in different contexts, but partners were less positive when asked whether there were enough staff to deliver results, with only 62% agreeing or strongly agreeing (Figure 6). UNICEF also aligns its RR and OR revenue to the strategic plan and has made efforts to further enhance the planning of resources through a budget formulation tool currently being piloted. The tool experienced technical issues and its use was interrupted, but interviews confirmed that these are being resolved and the tool is expected to become functional soon.

In 2020, the UNICEF Executive Director launched the Reimagining Business Model Project, which seeks to make the current business model more fit for purpose. However, there is no document detailing the change management process and interviewees noted that there is no clear understanding of the organisational issues that the reimagining exercise is trying to solve. The process is still underway, but the organisation's structure remains too linear and hierarchical which, as noted above, does not support the implementation of the multisectoral programmes needed to achieve the SDGs.

UNICEF has made notable progress in the implementation of UNDS reform. UNICEF has made important progress in supporting the new Resident Coordinator system, including through the revision of management accountability at country level. It has revised the job description of the UNICEF Representative to include new reporting lines to the RC. UNICEF's contributions towards the achievement of the United Nations Country Team (UNCT) results are linked to the Representatives' appraisals. However, interviewees also pointed to challenges arising from the dual reporting lines of this new accountability framework. Interviews confirmed that eight UNICEF staff were nominated as Resident Coordinators in 2021, which represents a four-fold increase over the previous year. UNICEF has created incentives and conducted internal communications campaigns to encourage UNICEF staff to participate in the RC pool.

Similarly, UNICEF was one of the first UN agencies to recognise the UNDS concept of mutual recognition of the processes and systems of UN entities in areas such as finance, procurement, logistics, ICT, administration and human resources to generate cost savings across the system. UNICEF is collaborating with UNOPS and WHO over the joint procurement of goods, including vaccines. Interviews indicated that the UNICEF Global Shared Services Centre (GSSC) actively participates in the United Nations Business Innovations Group (BIG) and discussions are underway about the possibility of the GSSC providing administrative human resource management services to other UN entities. According to the Corporate Scorecard, 53% of country offices reported efficiency gains in 2019 through the implementation of the Common Business Operations (BOS), compared to 20% in 2017. UNICEF is on track to meet its 2021 target of 65%, although interviews with country offices highlighted that the sharing of processes and systems among UN entities remains challenging. In 2018, UNICEF also begun to operationalise the 1% levy but found that multiple donors were taking the levy from UNICEF programmatic resources rather than increasing funding ceilings. UNICEF is currently reviewing the levy arrangements and their broader impact.

UNICEF's resource mobilisation efforts have been successful in supporting the implementation of its strategic plan. "Developing and leveraging resources and partnerships for children" is one of the eight change strategies in the UNICEF SP. The plan is accompanied by the Global Resource Mobilisation Strategy which includes results statements and targets to maximise RR and leverage funding from the public and private sector. The Resource Mobilisation Strategy also emphasises the need to diversify funding sources by expanding the pool of public sector donors and attracting funding from non-traditional donors, international finance institutions (IFIs) and global partnerships. Revenue from IFIs more than doubled between 2018 and 2019 and the proportion of revenue from donors other than the top 15 has increased from 28.3% in 2017 to 33.1% in 2019, though it is still short of the 2019 target of 37%. The strategy also seeks to increase revenue from the private sector, including from individual donors as well as business. Income from the private sector has remained relatively stable since 2014. In 2019, private sector income totalled USD 1.46 million and made up 23% of all resources and 47% of RR.

The Resource Mobilisation Strategy underlines the importance of multi-year funding, but ensuring the predictability of resources remains challenging. Only 19% of member state contributions to RR come from multi-year agreements. In addition, despite UNICEF's total income increasing 6% between 2018 and 2019, regular resources have declined from 23% of the total budget in 2018 to 21% in 2019. Interviewees expressed concerns over a decrease in the quality of funding, which hinders the strategic use of resources, undermines the UNICEF funding model and creates inefficiencies. UNICEF actively advocates to governments about the importance of more flexible resources.

Central to the UNICEF Resource Mobilisation Strategy is the leveraging of domestic resources, with UNICEF country offices playing a key role in mobilising resources from the public and private sector. Interviews confirmed that this model is working well, and also pointed to the emergence of "hybrid offices" in Asia and the Pacific which combine both resource mobilisation and programme delivery. In addition, UNICEF collaborates with 33 National Committees, which operate as independent NGOs and help UNICEF to raise funds from the public and private sector.

UNICEF is a highly decentralised organisation, with country offices empowered to make decisions about reallocating resources and hiring staff. As per the UNICEF Financial and Administrative Policy, Heads of Offices in country offices are responsible for developing integrated budget submissions in support of the country programme and have full delegation of authority over the allocated budget. This also means that country offices have the ability to reallocate CP resources. In addition, country offices have the authority to make decentralised HR decisions for national staff and posts below P4 level. Interviews with Country Office staff found they highly appreciate this decentralised model, acknowledging that this makes UNICEF particularly flexible and responsive to emerging needs. Evaluations found that the decentralised model has allowed UNICEF to be particularly agile in emergencies, although decentralised decisions depend on the quality of leadership in country offices and unpredictable global leadership who are sometimes unwilling to share accountability. In the survey, more than two-thirds (71%) of surveyed partners agreed or strongly agreed that UNICEF staff are empowered to make critical strategic or programming decisions locally (Figure 6). The MOPAN assessment team did not find evidence of a policy or guidelines describing the delegation of authority at different levels of the organisation.

UNICEF successfully introduced a system to manage staff performance in 2018, which is expected to be further improved following the roll out of a new matrix management structure. The Human Resources Strategy 2018-21 introduced a new approach to performance management, aimed at creating a "results-based culture of accountability, effectiveness and efficiency". The 2019 Annual Report of the Division of Human Resources (DHR) reports that a total of 237 cases of low performance in over 90 offices were managed by supervisors with support of the DHR. Staff interviews noted a simplified and improved approach to performance management since the "new HR reform" which involves feedback, regular check-ins and an online system to manage staff performance. However, interviews with country offices highlighted continued challenges, and a vertical organisation structure in which country office staff have a single reporting line to the UNICEF Representative. This weakness was confirmed by the Report of the

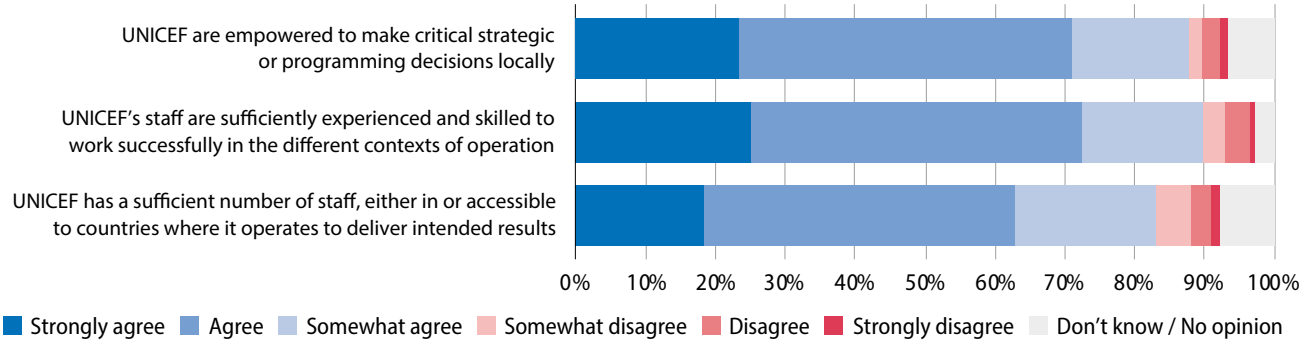
Box 3. How has the COVID-19 response affected UNICEF's mandate and delivery?

As an organisation with a dual development and humanitarian mandate, UNICEF has procedures in place to respond to emergencies, including COVID-19. Interviews with country offices confirmed that this, combined with UNICEF's highly decentralised model and flexible procedures, have allowed country offices to respond to the COVID-19 crisis and change programming as needed. The Annual Report for 2020 highlights that UNICEF activated its level response since the beginning of the pandemic in March 2020, reaching 261 million children across 153 countries. As of November 2020, UNICEF had mobilised USD 1.23 billion through the Humanitarian Action for Children Coronavirus (COVID-19) Global Response Appeal. UNICEF's strong supply chain management procedures allowed it to deliver half a billion items of personal protective equipment to 138 countries.

Several interviewees at headquarters explained that UNICEF had already started to enhance organisational efficiencies before the pandemic and was "ready" when COVID-19 hit. Interviews with country offices revealed that UNICEF was among the quickest UN organisations to respond on the ground when the crisis began. UNICEF had already started implementing its Digital Transformation Project in preparation for the new Strategic Plan (2022-25) and 93% of country offices had already moved to a digital platform when the pandemic started. Therefore, operations were not significantly affected by the lockdown and staff were quick to transition to remote working. In fact, COVID-19 accelerated an already emerging digital culture across the organisation, and UNICEF is now exploring a hybrid working model post-pandemic.

Within its broad mandate to address children's rights, UNICEF adapted existing programming across multiple goal areas to address emerging needs. For example, UNICEF supported more than 300 million children with remote learning, bridging the digital divide in many low-income settings. UNICEF also put a heightened emphasis on existing WASH programming, further promoting access to water and handwashing practices. It increased its focus on strengthening health systems and training community health workers. Interviews also indicated that UNICEF has been paying increasing attention to mental health, gender-based violence and parental teaching methods in the context of a widespread lockdown.

FIGURE 6. STAFFING



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

Independent Task Force (ITF) on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority, which confirmed that leaving staff performance management in the hands of a single individual (the Country Representative) led to imbalances in its application, and staff not being promoted based on skills and good performance. It therefore recommended the adoption of a dotted line matrix structure with dual reporting lines to functional areas in regional offices and HQ. Interviews confirmed that the matrix management structure, piloted in the HR and well-being functions and expanded to other functions throughout 2020, is becoming increasingly accepted among staff as a new management structure.

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

Score: 3.59

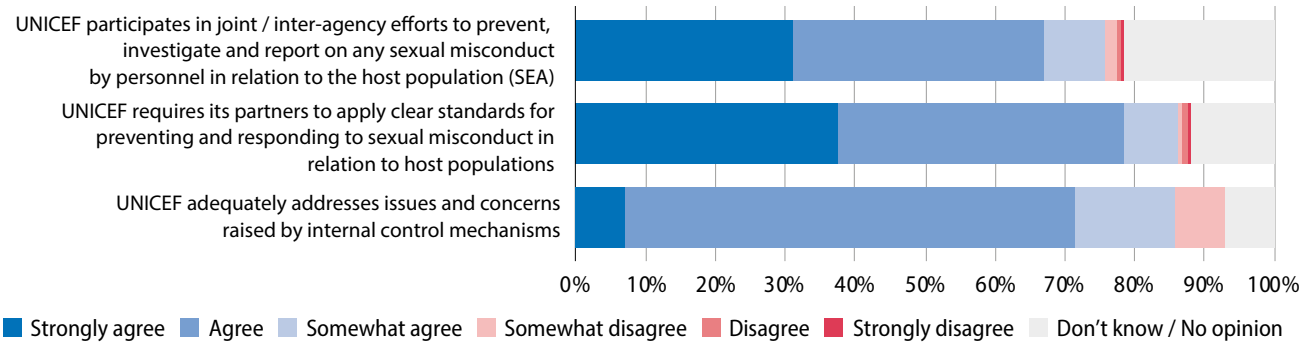
External audits on UNICEF's financial statements are conducted annually and comply with international standards. UNICEF submits yearly financial statements to the Board of Auditors for external audit, which is conducted in accordance with the International Standards on Auditing. The external audit for 2019 confirmed that UNICEF financial statements comply with International Public Sector Accounting Standards and accurately present its financial position of UNICEF. The audit found that, overall, UNICEF has taken positive steps to strengthen the financial and managerial control over its operations. It proposed a series of recommendations to further improve financial management, programme management, the management of cash transfers, procurement inventory, and supply chain management, among others. Since 2019, UNICEF has made its management response to the External Audit of the Board of Auditor publicly available.

UNICEF has a strong internal audit function that systematically investigates and addresses concerns raised by internal control mechanisms. In line with UNICEF's Financial and Administrative Policy, the Office of Internal Audit and Investigations (OIAI) is responsible for monitoring the effectiveness of the internal control system and for conducting investigations of fraud, corruption, and other forms of misconduct. It is also responsible for submitting investigation reports to relevant instances for appropriate follow up actions. As of 2019, the OIAI started to increase its capacity to implement UNICEF's Internal Control Policy, with a new structure that includes an investigative team in Budapest and new positions, such as a Deputy Director for Investigation and a digital forensic investigator. In 2020, UNICEF published a new Internal Control Reference Guide providing guidance to Head of Office and other staff on the implementation of the Internal Control Policy and the reporting of irregularities to the OIAI. UNICEF also developed digital tools, including the Financial Assurance Module, which allows country offices to monitor follow-up actions from internal control activities.

The OIAI submits an annual report to the Executive Board on the actions it has taken to investigate and address issues identified by internal control. The Corporate Scorecard reports on the number of internal audit recommendations outstanding for more than 18 months; in 2019, none were outstanding. In 2019, an External Quality Assessment (EQA) found that internal audit "generally conforms with the Standards and the IIA Code of Ethics", which is the highest rating in achieving the core principles of internal auditing. The assessment found a few gaps, including delegation of the functional oversight of the OIAI from the Executive Board to the Executive Director. In 2020, the OIAI Charter was revised to specify approval of the OIAI Charter by the Executive Board thereby ensuring greater organisational independence of the function. In the partner survey, 73% of respondents agreed or strongly agreed that UNICEF adequately addresses issues and concerns raised by internal control mechanisms (Figure 7).

UNICEF has robust policies and procedures to prevent, detect, investigate and sanction cases of fraud and misconduct in all its forms. Aligned with the United Nations Staff Regulations and Rules and the Standards of Conduct for the International Civil Service, the 2013 UNICEF Policy Prohibiting and Combatting Fraud and Corruption re-affirms UNICEF's zero tolerance for fraud and corruption. Applicable to UN staff, vendors, implementing partners and UNICEF National Committees, the policy outlines the actions to be taken against possible cases of fraud. In 2018, UNICEF adopted its Anti-fraud Strategy, which puts an important emphasis on preventing and deterring cases of

FIGURE 7. INTERNAL CONTROLS AND PSEA MECHANISMS



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

fraud and misconduct in all its forms at local level. It clearly identifies the roles and responsibilities of units and staff at all levels in implementing the strategy. In 2019, UNICEF launched mandatory online fraud awareness training for staff, and 95% had completed it in 2020. UNICEF also collaborated with six other UN agencies to develop and implement fraud-awareness online training addressed specifically at implementing partners.

In 2018, a Joint Inspection Unit (JIU) Review of Whistle-Blower Policies and Practices in United Nations System Organisations identified weaknesses in the provisions for reporting possible cases of misconduct and the mechanisms to ensure confidentiality. In 2020, UNICEF reported having reviewed its whistle-blower mechanisms and implemented all JIU recommendations. The Corporate Scorecard includes three indicators for prevention and response to fraud, all of which have met their targets. In particular, 97% of substantiated investigations had led to relevant actions. The OIAI's 2019 annual report confirmed that 43 actions had been taken, including staff dismissal, demotion, loss of steps in the job grade, written censure or resignation.

UNICEF made notable progress in developing practices and systems to address sexual exploitation and abuse, but country offices and implementing partners still have capacity gaps. In 2019, UNICEF adopted its first organisation-wide Strategy to Prevent and Respond to Sexual Exploitation and Abuse and Sexual Harassment. The strategy addresses both sexual exploitation and abuse (SEA) against beneficiary populations and sexual harassment within the workplace. The strategy was developed as a response to the Independent Panel Review of the UNICEF Response to Protection from Sexual Exploitation and Abuse in 2018, which found that UNICEF lacked a coherent strategy and structure to address SEA.

UNICEF has put in place a structure and capacities to address SEA, including creating a position focussing on PSEA and SH in the Office of the Executive Director (OED) to support regional and country offices in implementing the strategy. UNICEF has rolled out mandatory online training and, as of February 2020, 96% of staff had completed it. Despite good progress, interviews indicate that more efforts and resources are needed to ensure that all country offices have the required capacity to adequately address SEA, including robust reporting mechanisms. The strategy also applies to its implementing partners (IPs). UNICEF developed a series of tools to help IPs address PSEA and, to date, approximately 9 000 UNICEF partners – many of whom are implementing partners – have been trained by UNICEF on PSEA. In the survey, 78% of partners agreed or strongly agreed that UNICEF requires its partners to apply clear standards for preventing and responding to sexual misconduct in relation to host populations (Figure 7). The strategy also emphasises the importance of adopting a victim-centred approach to addressing SEA. However, interviewees noted that in many contexts – especially in fragile and conflict-affected countries – the availability of quality survivor services remains limited. Likewise, interviews pointed to a need to further strengthen accountability mechanisms for PSEA, including through corporate indicators to monitor the implementation of the strategy.

In addition to developing its own practices and systems to address and respond to SEA, UNICEF also contributed significantly to inter-agency efforts in this area. During the UNICEF Inter-Agency Standing Committee (IASC) championship in 2018-19, UNICEF contributed to the adoption and implementation of an IASC action plan for strengthening country-level systems to prevent and respond to SEA. It allocated USD 21.6 million to 32 country priorities to accelerate work on PSEA in humanitarian settings. In addition, UNICEF, UNHCR, the United Nations Population Fund (UNFPA) and the WFP jointly developed a harmonised implementation tool to strengthen accountability and the capacity of IPs to address PSEA. Interviews with staff indicate that UNICEF has strongly contributed to IASC's efforts to address PSEA. The partner survey found 67% agreed or strongly agreed that UNICEF participates in joint / inter-agency efforts to prevent, investigate and report on any sexual misconduct by personnel in relation to the host population (SEA). However, the large share of "don't knows" also suggests that partners are not very familiar with UNICEF's efforts in this area (Figure 7).

UNICEF has fostered a culture change promoting respect in the workplace and developed capacities to prevent and address sexual harassment. Alongside the adoption of the Strategy to Prevent and Respond to Sexual Exploitation and Abuse and Sexual Harassment, in 2019, UNICEF set up the Independent Task Force (ITF) to examine workplace gender discrimination, sexual harassment, harassment and abuse of authority to further inform the implementation of the Strategy. The ITF report in 2019 found a workplace culture of "results at any cost" that enabled gender-based discrimination, sexual harassment, harassment and abuse of authority. It called for a radical culture change to embed UNICEF's core values of care, respect, integrity, transparency and accountability. Staff interviews confirmed the appointment of a senior culture change advisor to implement the ITF recommendations. The OIAI appointed a case co-ordinator for all allegations involving sexual harassment, harassment and abuse of authority. At country level, the Update on the Implementation of the ITF Recommendations (2020) report confirms the establishment of new structures in country offices to implement SH requirements, stating that "many UNICEF offices have developed follow-up action plans or established culture committees to improve their workplace environments". Important progress has also been made in building staff capacity on SH, with 94% of staff having taken the only mandatory course on sexual harassment and abuse of authority as of February 2020.

RELATIONSHIP MANAGEMENT

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

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

Score: 3.05

UNICEF country programmes are well aligned with national priorities and respond to the needs of beneficiaries, including vulnerable groups. The UNICEF SP makes a commitment to respect national ownership by ensuring UNICEF programming is aligned with national strategies and guidance and processes are in place to support this alignment. Before they develop a country programme, country offices are required to hold national consultations to identify key national priorities. To further inform the development of the CPD, country offices can also engage with the regional office and headquarters through a Strategic Moment of Reflection (SMR) for internal discussion about UNICEF's strategic engagement in the country and ensure its continued relevance in light of national priorities identified through national consultations. Though not mandatory, interviews suggest that the SMR is being used. A review by the MOPAN assessment team of sampled CPDs shows that they are well aligned with national development and sectoral strategies. In addition to aligning with national priorities, evidence shows that CPDs respond to the needs of beneficiaries. In the survey, 88% of partners agreed or strongly agreed that UNICEF's programmes respond to the needs of beneficiaries, including the most vulnerable children (Figure 8). These are among the most positive views expressed by partners in the entire survey. Similarly, the 2019 Quality Review of CPDs found that they successfully integrate principles of equity by targeting the most vulnerable children, although they refer to vulnerable groups in a generic way without sufficiently describing the target groups.

UNICEF country offices conduct situational analyses to inform country programmes, and review them annually with partners to ensure their continued relevance. It is mandatory for CPDs and Programme Strategic Notes (PSNs) to be informed by a Situation Analysis of Children's Rights and Well-being (SitAn), which is in turn expected to inform the UN Common Country Analysis. The 2019 Quality Review of CPDs and PSNs found that UNICEF country offices performed very well in terms of positioning their programmes in the wider UN context and that all CPDs presented a credible situation analysis with a clear rational for prioritisation of programming. In the survey, over three-quarters (76%) of respondents agreed or strongly agreed that UNICEF's programme is tailored to the specific situations and needs in the local context.

In interviews, UNICEF staff at country level confirmed that situation analysis is undertaken in wide consultation with partners and is key to determining programming priorities at country level. They also noted that the SitAn informs the Common Country Analysis. The SitAn guidance was updated in 2020 and stipulates that they should now be updated on a rolling basis to inform adaptive management. Country offices are also responsible for conducting annual reviews of their country programme to ensure continued relevance and adjust as needed. Though not mandatory, country offices can also conduct mid-year and mid-term reviews of their CPs. Interviews with country office staff confirmed that annual reviews – and sometimes midyear reviews – are undertaken, often with the participation of partners. They explained that these reviews are used to adjust programming based on external changes and actual needs.

UNICEF is committed to strengthening country capacities, although its efforts are not always evidence based. Through its change strategy "Programming for at-scale results for children", the UNICEF SP commits to the strengthening of national systems and country capacities. The Corporate Scorecard reports that 77% of country offices have an evidence-based system-strengthening strategy, surpassing the 2019 target of 55%. However, the Evaluation of the UNICEF SP found that lack of evidence often limited the capacity of UNICEF country offices to make evidence-based decisions regarding systems-strengthening activities, which instead tended to be driven by political priorities.

UNICEF assesses the capacity of most implementing partners but does not systematically address capacity gaps. UNICEF conducts micro-assessments to assess IPs' capacities and determine the overall risk to programme implementation. These assessments are then used to identify the type of capacity development activities needed to support the IPs and assurance required. Micro-assessments are required for all IPs receiving USD 100 000 or more per calendar year, unless an IP is already assumed high-risk, in which case this procedure is waived. However, the 2020 Internal Audit of the Harmonised Approach to Cash Transfers (HACT) at UNICEF found that approximately 1 000 of the 3 000 partners that met the financial threshold in 2018 were exempted from this assessment without a clear reason. The audit also found that country offices often did not develop a capacity building strategy to address the gaps in IP capacities that were identified by the micro-assessments. Moreover, training was often provided in the form of workshops which built individual capacity, but seldom aimed to strengthen IPs' systems.

UNICEF has strong processes in place to manage operational and strategic risks, but political and reputational risks are less well managed. In 2018, UNICEF adopted a new enterprise risk management (ERM) policy and framework, which emphasises the need for country offices to adopt risk-informed programming. Interviewees at UNICEF headquarters explained that risks and mitigation strategies are now integrated into a consolidated digital system, which allows UNICEF offices to manage risks in a more integrated manner using a uniform approach. UNICEF has issued a set of guidance and tools on PPPX to help staff conduct child-centred risks analyses. Depending on the country context, country offices are also encouraged to conduct additional types of risk analyses, including conflict analysis in countries experiencing armed conflicts and climate landscape analysis for children in countries facing risks of natural disasters. The Corporate Scorecard (2019) reports that 95% of country offices performed risk assessments as per the ERM policy and framework, surpassing the 90% target for that year. Interviews with country offices confirm that the new ERM framework has allowed them to manage risks more consistently. However, the partner survey presents somewhat less positive views on risks management than other questions related to 'intervention management', with

less than two-thirds (61%) of partners agreeing or strongly agreeing that UNICEF appropriately manages risks relating to its programmes (Figure 8). The 2020 Evaluation of the UNICEF SP also identified some room for improvement in managing certain types of risks, noting that political and socio-economic elements have not been adequately integrated in risks analyses, particularly in humanitarian contexts. The evaluation also noted that the potential reputational risks of engaging with the private sector as part of UNICEF's new Business for Results (B4R) approach are not yet adequately managed. These findings are consistent with a review done by the MOPAN assessment team of the PSNs, which found most identify operational and strategic risks and their associated mitigation strategies, but rarely flag reputational risks.

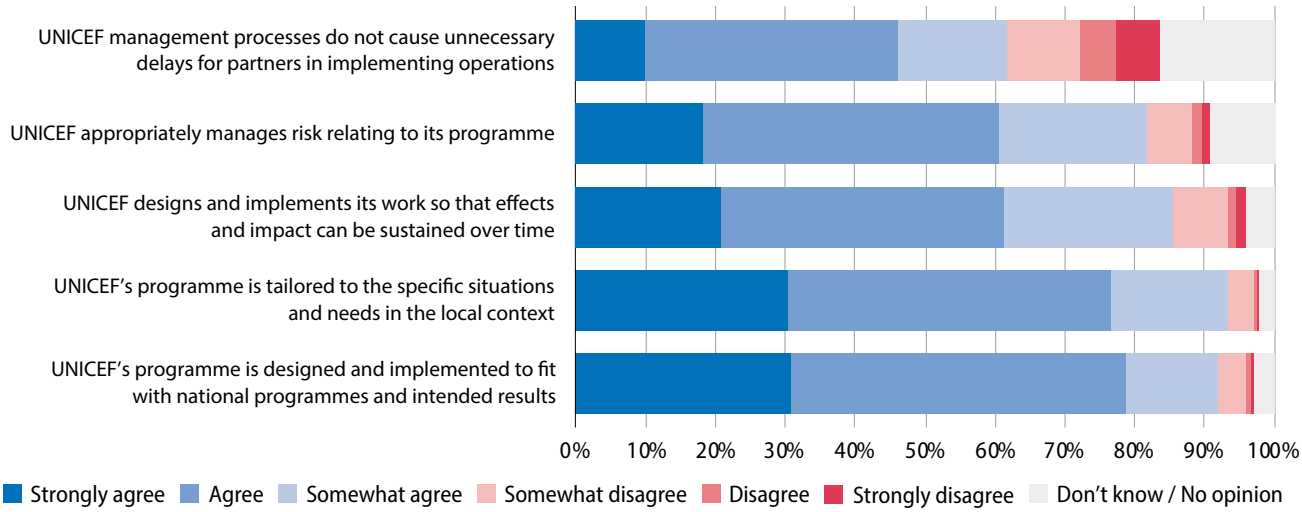
UNICEF country programmes and M&E plans do fairly well at including the cross-cutting issues of gender equality and human rights, but less so environmental sustainability and climate change. Country offices are required to integrate gender equality, human rights-based approaches, and climate, energy and environment (CEE) issues into programme design and at other stages. However, the 2019 Quality Review of the CPDs and PSNs noted a fall in ratings for the integration of cross-cutting issues in CPDs between 2018 and 2019, from 83% to 76% for gender equality, and 83% to 68% for human rights. The Quality Review also reported little integration of natural hazards and climate change into programming. Similarly, a review of sampled country-level M&E plans shows good integration of gender equality and human rights but that very few integrate issues of environmental sustainability and climate change.

The design of country programmes includes measures to ensure sustainability, but does not fully promote multisectoral programming and connectedness in humanitarian action. The UNICEF SP underlines the importance of multisectoral programming and a systems-strengthening approach for sustainability. It also emphasises UNICEF's role in advocating for policy and legislative changes in creating an enabling environment. A review of sampled CPDs conducted by the assessment team found that most country programmes seek to strengthen individual and institutional capacities while also creating an enabling environment through support for policy development, pro-child reforms and child-friendly budgets. However, the Evaluation of the UNICEF SP in 2020 also noted that UNICEF experiences challenges in implementing multisectoral programming, which is central to sustainable development.

The UNICEF SP promotes sustainability in humanitarian action by enhancing coherence and connectedness between humanitarian action and long-term programming. However, the Evaluation of the UNICEF SP found that UNICEF still plans humanitarian and development programming separately, using different processes and schedules, creating siloes between them. This has hindered its ability to fully operationalise the humanitarian and development nexus and has therefore adversely affected the sustainability of its humanitarian programming. In the survey, 62% of respondents agreed or strongly agreed that UNICEF designs and implements its work so that effects and impact can be sustained over time. This constitutes the second most negative perceptions on questions related to managing interventions (Figure 8).

UNICEF has institutional procedures in place to support speedy implementation but delays in programme delivery remain an issue. There are institutional procedures to ensure efficiency in several management processes, including procurement, recruitment, disbursements, etc. In the area of humanitarian action, UNICEF has Level 3 (L3) emergency procedures in place to ensure the deployment of response staff within 72 hours of activation. UNICEF uses dashboards in its performance management system, InSight, to monitor the speed of implementation in these areas. Likewise, the Corporate Scorecard also has efficiency indicators, mainly on recruitment and emergency response. Interviews with HQ staff highlighted that UNICEF has been transferring more tasks to the GSSC in Budapest to further improve organisational efficiency. However, as noted in KPI 11, the 2020 Development Effectiveness Review (DER) identified delays in programme implementation due to lengthy recruitment procedures, delays in financial disbursements and weaknesses in supply chain management. While evaluations and interviews with country offices indicate that UNICEF's surge capacity has allowed it to deploy quickly in emergencies, the External Audit of the UNICEF

FIGURE 8. INTERVENTIONS



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

Financial Statements (2019) found that some emergency deliveries were delayed. This is reflected in the survey responses, with only 46% of partners agreeing or strongly agreeing that UNICEF management processes do not cause unnecessary delays for partners in implementing operations and 16% expressing some level of disagreement (Figure 8). These are the most negative perceptions recorded among partners on questions about managing relationships.

KPI 6: Partnership working is coherent and directed at leveraging and catalysis the use of resources

Score: 3.10

UNICEF has strong procedures in place to allow programmes to be changed in response to contextual changes, and to make partnerships more agile. Partnership is at the heart of the UNICEF SP and UNICEF has made several adjustments to its organisational processes, policies and structures to strengthen partnership within the context of the UNDS reform. It also has strong mechanisms that allow for changes to country programmes in response to external changes. Country offices have delegated authority to make changes in outputs at any time of the programming cycle to ensure continued relevance. They can also make changes to outcomes, but must seek approval from the Regional Director. Country offices can also extend a country programme or re-allocate resources to respond to needs. They can adjust the funding and staffing structure of the country office in accordance with CP re-adjustment through a Programme and Budget Review. Previously such reviews could only be approved at certain times in the year whereas this can now be done at any point in the programming cycle. Interviews with country office staff confirmed that these increasingly flexible procedures have allowed them to become particularly agile. In the survey, 67% of partners agreed or strongly agreed that UNICEF adapts to changing conditions as jointly agreed with partners (Figure 9).

UNICEF has developed strategic partnerships that are generally based on an analysis of comparative advantage, although there is still room for improvement. Through the UNICEF SP, UNICEF has developed strategic partnerships with several UN organisations, including UNDP, UNFPA and UN Women through the Common Chapter, as well as with the WPF in the area of nutrition, UNHCR to address children on the move and WHO in the area of immunisation. In the context of the COVID-19 response, UNICEF has also developed a strategic partnership with WHO under the COVAX facility (Box 4). UNICEF has reorganised its organisational structure to facilitate the implementation of these strategic partnerships. In some cases, its comparative advantage is well defined (i.e. in strategic procurement and market shaping for COVID-19 vaccines) while in other instances the specific role of UNICEF compared to its partners could be better defined. For example, the Evaluation of the UNICEF SP identified a need to better define the role of UNICEF in relation to

UNHCR in areas such as nutrition, education and sanitation when working with children on the move. In addition, staff interviews reported that it is sometimes difficult at regional and country level to find coherence with the work of sister agencies involved in the Common Chapter. Despite these challenges, more than three-quarters (77%) of CPDs and PSNs did a good job of developing a narrative that demonstrates UNICEF's comparative advantage in the delivery of results. This is consistent with results of the survey, where 73% of respondents agreed that UNICEF's work with partners is based on a clear understanding of why it is best placed to target specific sectoral actors (Figure 9).

In addition to UNICEF's strategic partnerships with UN organisations to enhance synergies and reduce duplication, it also seeks through its B4R approach to partner with the private sector for advocacy purposes and also to leverage the expertise and assets of private companies for market shaping and innovations, among purposes. Since 2019, UNICEF has also rolled out B4R training to more than 1 100 staff in 60 countries and the number of partnerships with the private sector is growing. Though promising, this approach is not yet fully mature, with few countries yet to demonstrate large-scale strategic partnerships with the private sector. Although CPDs often make reference to partnerships, they seldom define the roles and responsibilities of different partners in implementation.

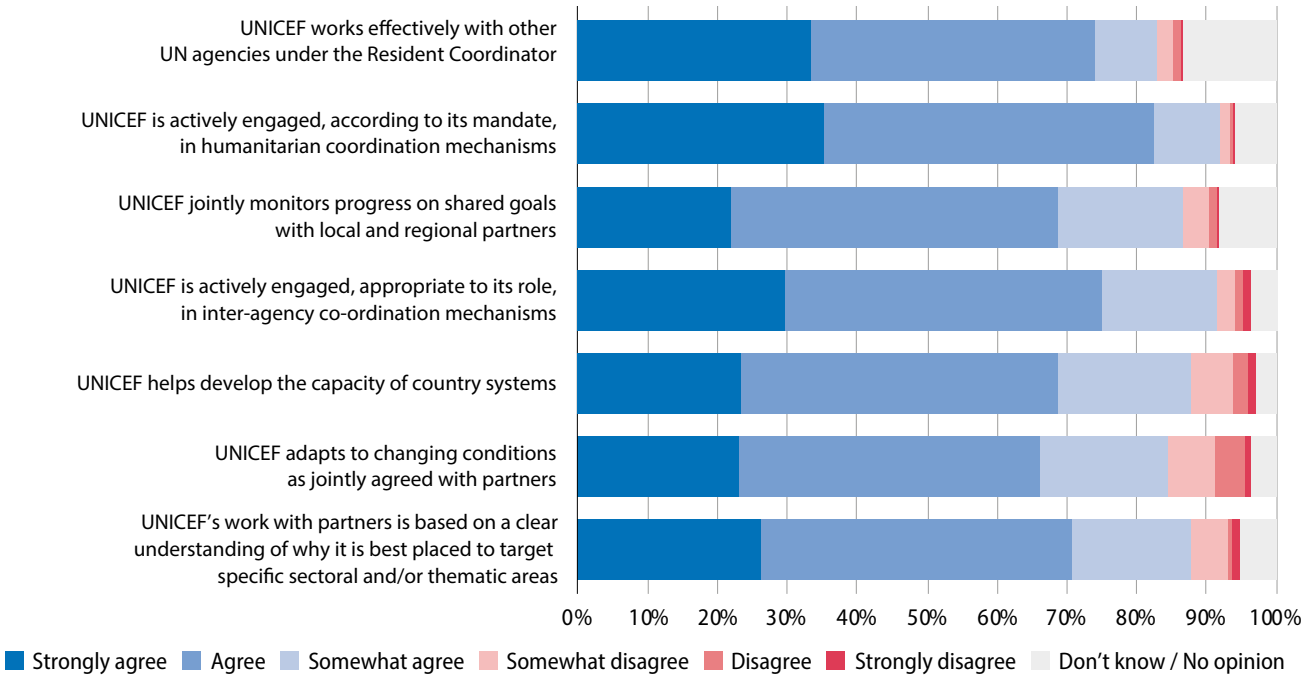
UNICEF effectively engages in the UN Country Team and in its role as cluster lead/co-lead. Working together with the UN is one of the eight change strategies of the UNICEF SP. The Evaluation of the UNICEF SP in 2020 found that UNICEF has made good progress in implementing this change strategy. Similarly, interviews with county offices confirm that they actively engage in the design and implementation of the UNSDCF. This is also reflected in the survey, with nearly three-quarters (73%) of surveyed respondents agreeing or strongly agreeing that UNICEF works effectively with other UN agencies under the Resident Coordinator (Figure 9). Three-quarters (75%) also agreed or strongly agreed that UNICEF is actively engaged, where appropriate, in inter-agency co-ordination mechanisms. With respect to humanitarian action, UNICEF leads the nutrition and WASH clusters and co-leads the education as well as the child protection cluster. Overall, the Evaluation of the Coverage and Quality of the UNICEF Humanitarian Response in Complex Humanitarian Emergencies highlighted that UNICEF has used its role as cluster lead agency to strengthen the quality and coverage of the response of other agencies to humanitarian emergencies. In the partner survey, humanitarian co-ordination received the highest score in relationship management, with 83% agreeing or strongly agreeing that UNICEF is actively engaged in humanitarian co-ordination mechanisms, according to its mandate (Figure 9).

Box 4. How has UNICEF demonstrated its operational flexibility in responding to COVID-19?

UNICEF released a guide for COVID-19 programming in InSight, which provides information to staff on procedures to follow when adapting programming to COVID-19. This included the possibility of mainstreaming COVID-19 into existing outcomes or creating new outcomes within the CPD without the approval of the Regional Director (as is normally required when country offices modify CPD outcomes). Interviews with country offices provided several examples of programming adjustments in response to the crisis. For example, UNICEF worked jointly with partners to adjust their interventions by implementing remote programming in health and psychosocial support. Interviews with HQ staff raised the example of an innovative low-cost portable device converting air into oxygen – originally developed in 2020 for children with pneumonia, one of the major causes of death among children globally – was scaled up and redeployed to treat severely ill COVID-19 patients in low-income settings.

Another example of UNICEF's operational flexibility in response to the pandemic is its participation in the COVAX Facility. COVAX is a partnership between UNICEF, WHO, Gavi and the Coalition for Epidemic Preparedness Innovations (CEPI), which seeks to provide equitable access to COVID-19 vaccines globally. Interviews indicated that UNICEF's agile procedures in supply chain management and relationship with the air freight industry through an agreement with the International Air Transport Association allowed UNICEF to support the COVAX Facility by shipping COVID-19 vaccines internationally at a time of stringent travel restrictions.

FIGURE 9. MANAGING RELATIONSHIPS



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

Despite good progress, joint monitoring and evaluation with UN partners is still an area for improvement. Interviewees indicated that UNICEF founded and chairs the Monitoring Working Group of the UN Strategic Planning Network, and convened an inter-agency exchange on joint monitoring in March 2021. The 2019 GEROS-Meta Analysis observed an increase in joint programme evaluations, from 2% of the portfolio in 2018 to 6% in 2019 – though this remains low. The Evaluation of the UNICEF SP found a need for more co-ordinated work among UNICEF, UNPFA, UNDP and UN Women to jointly monitor and report on joint commitments made in the Common Chapter.

UNICEF increasingly promotes the participation of national and other partners in mutual assessments of progress in implementing agreed commitments. UNICEF's guidance stipulates that programme monitoring and annual programme reviews should be done in collaboration with partners. Interviews with UNICEF country staff confirm that this practice is generally being followed. With respect to evaluations, the revised Evaluation Policy makes a commitment to building national evaluation capacities and conducting country-led evaluations. The 2019 GEROS Meta-Analysis found that, in 2019, 20% of evaluations were jointly managed by UNICEF and host countries while 5% were country-led. This represents an improvement over the previous year, when 8% of evaluations were jointly managed and none was country-led. There are also examples of UNICEF fostering dialogue with UN partners on normative and sector issues. However, the Evaluation of the UNICEF SP found that UNICEF could engage more with the UNCT to further joint commitments on the normative child rights agenda. In the survey, 69% of partners agreed or strongly agreed that UNICEF jointly monitors progress on shared goals with local and regional partners (Figure 9).

UNICEF has committed to promoting south-south and triangular co-operation, although putting those commitments into practice is still a work in progress. UNICEF has been putting in place practices and systems to promote SSTC. In 2017, UNICEF issued a guidance note describing the roles and responsibilities of UNICEF HQ, regional and country offices in promoting SSTC. The commitment to SSTC was reaffirmed in the UNICEF SP, which pledges to promote co-operation and the sharing of lessons learned while fostering innovation and partnerships through south-south and triangular co-operation. UNICEF established a dedicated unit for knowledge exchange and

SSTC in its HQ and recently developed a corporate strategy on SSTC, although it is too early to assess how far it has been implemented. Data from the Corporate Scorecard point to room for improvement, however, with only 43% of CPDs adopting SSTC as an implementation strategy in 2019, short of the 86% target for that year. This is reflected in the survey data, with only 54% of surveyed partners agreeing or strongly agreeing that UNICEF supports countries to build development partnerships, which is among the lowest survey scores attained in relationship management. In addition, the particularly high percentage of "don't know" responses suggests that partners are not familiar with UNICEF's work on SSTC (Figure 9).

Although no formal policy on use country systems exists, there is evidence that UNICEF frequently uses them. With respect to country systems, UNICEF strengthens and uses national systems, in particular national M&E systems as well as procurement and financial systems. However, the assessment team found no evidence of a policy or guidelines that explain how UNICEF uses country systems. In the survey, more than two-thirds of respondents (69%) agreed or strongly agreed that UNICEF helps develop the capacity of country systems.

UNICEF has a robust structure and processes to fulfil its mandate for knowledge production and policy advocacy. The UNICEF SP commits to harnessing the power of evidence as a driver of change for children. It recognises the importance of evaluations, research and monitoring data to inform programming and advocacy and to leverage partnerships for children. To translate this commitment into action, UNICEF has adopted its first organisation-wide knowledge management strategy (2021-22). UNICEF also plays an important role in advocating for the cause of children to decision makers and the wider public. In 2019, communication and advocacy were fully embedded into UNICEF programmes at all levels of the organisation following the adoption of the updated Global Communication and Advocacy Strategy (2019-21). UNICEF distinguishes itself in having a unique research governance structure, headed by the UNICEF Office of Research (Innocenti), which has ramped up its knowledge production in 2020, including on children and COVID-19. However, the 2018 JIU report Strengthening Policy Research Uptake in the Context of the 2030 Agenda for Sustainable Development also found that, in decentralised organisations like UNICEF, quality assurance and uptake of policy research is not consistent throughout organisations, resulting in knowledge products of variable quality. The Evaluation of the UNICEF SP found that country offices have successfully reinforced strategies to generate evidence for policy advocacy. However, it also highlighted that UNICEF needs to make additional efforts to achieve its 2021 target on policy advocacy, further emphasising that it has room to strengthen its collaboration with civil society movements over advocacy, especially through social media.

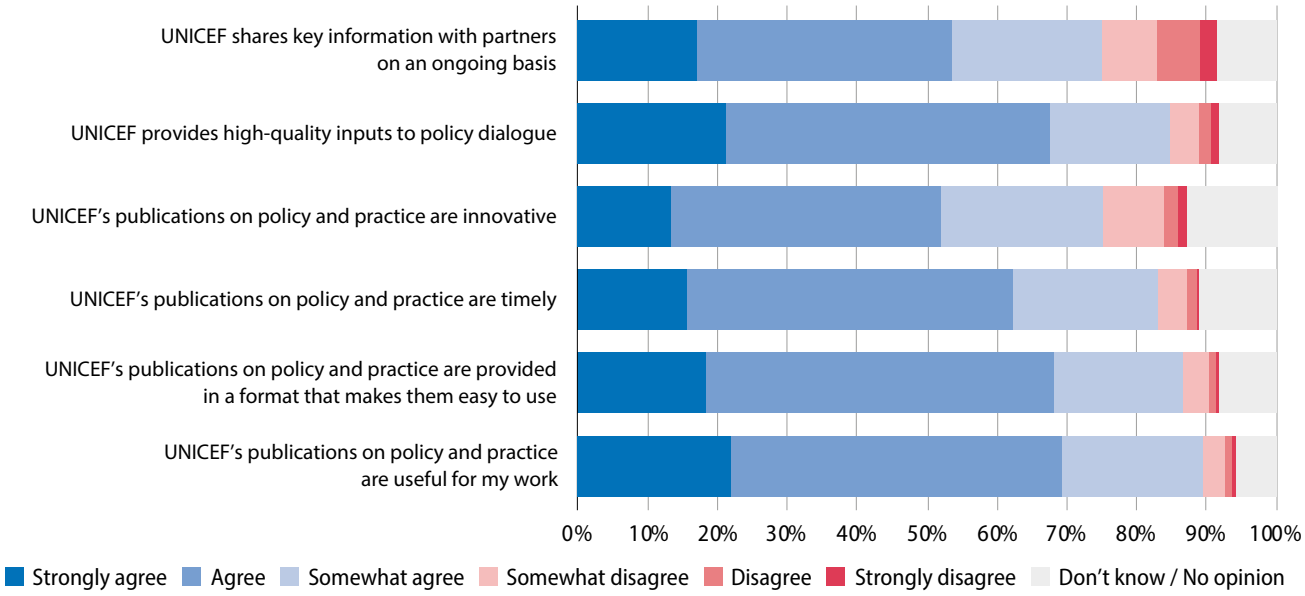
Efforts are underway to enhance the usefulness of its knowledge products. While survey results are fairly positive overall, they also suggest some room for improvement. About two-thirds of partners agreed or strongly agreed that UNICEF's publications are useful for their work (70%), are provided in a user-friendly format (68%), provides high-quality inputs to policy dialogue (67%), and are timely (62%). The perception of partners regarding the innovativeness of knowledge products were less positive, with 51% of partners agreeing or strongly agreeing that UNICEF publications on policy and practice are innovative (Figure 10). Interviews confirmed that UNICEF staff are currently developing guidance and tools to support country offices in making their knowledge products user-friendly.

UNICEF has made important progress in developing practices and systems for accountability to affected populations, but implementation gaps remain. In 2018, UNICEF adopted its first organisation-wide strategy on accountability to affected populations (AAP). AAP is also central to the revised 2020 CCCs. By putting AAP at the centre of its work, UNICEF commits to promoting the participation of communities in decisions related to UNICEF's programming and provide them with access to information. It also commits to providing secure feedback and complaint mechanisms through which affected populations can share their concerns, which are in turn expected to be used to inform UNICEF decision making. In 2020, UNICEF launched its first corporate handbook, accompanied by a toolkit, to help UNICEF staff and partners to integrate AAP into programme implementation. Since 2019, UNICEF has offered training sessions on AAP, with 64 country offices having delivered training to UNICEF staff and 32 to UNICEF

partners. However, this is still a work in progress and capacity gaps to implement AAP remain. To address these, in 2021 UNICEF launched an Agora course on AAP in four languages. It has also created technical positions in regional offices to help country offices to implement AAP. A review of UNICEF's Humanitarian Action in 2020 found weaknesses in community engagement as well as in feedback and complaint mechanisms. UNICEF has since taken steps to address these issues, including through the implementation of digital technologies to improve its mechanisms. It has also developed mechanisms to ensure compliance with AAP commitments: AAP implementation at country level is monitored using strategic monitoring questions (SMQs) that feed into corporate results reporting and through humanitarian evaluations, which are now required to assess the integration of AAP commitments.

An active member of the International Aid Transparency Initiative (IATI), UNICEF shares high-quality information with partners in a transparent manner. It has made a corporate commitment to transparency and accountability in delivering results for children, positioning transparency as an enabler in the UNICEF SP. In 2011, UNICEF adopted its Information Disclosure Policy and, in 2013, became a signatory of the IATI. It has since then been an active member, serving on its governing board. In 2020, UNICEF was among the top performers on the 2020 Aid Transparency Index, ranking 6th among 47 major development agencies. Its rating went from good in 2018 to very good in 2020, with improvements in the publication of transparent and high-quality financial and performance data. Since 2015, UNICEF has given partners access to performance and financial data through its Transparency Portal. Partner requests for information are also responded to by relevant divisions/departments at HQ, regional or country level depending on the type of query and level of engagement. However, nearly one-fifth (16%) of surveyed partners expressed some level of disagreement when asked whether UNICEF shares key information with partners on an ongoing basis (Figure 10).

FIGURE 10. KNOWLEDGE MANAGEMENT



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

PERFORMANCE MANAGEMENT

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

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

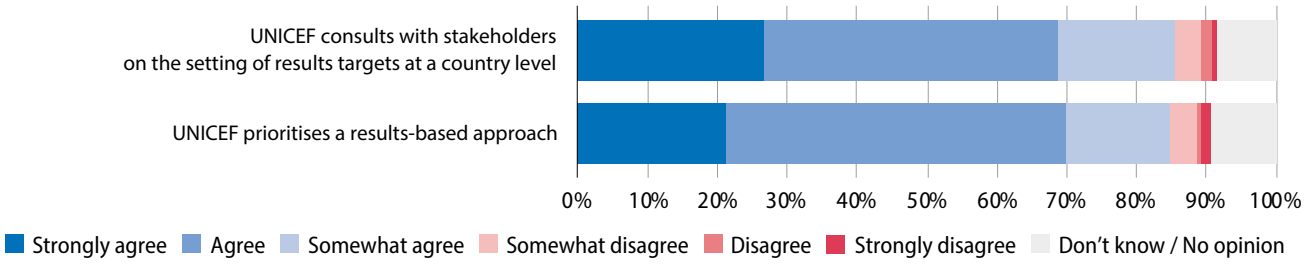
Score: 3.34

UNICEF has dedicated budgets, processes and accountability mechanisms that ensure the application of results-based management across the organisation, but its approach is overly focused on tools and compliance. The UNICEF SP makes a commitment to "achieve long-lasting results for children", with results-based management at its core. One of the four enablers of the UNICEF SP focuses on "results-oriented, efficient and effective management". Its results framework includes corporate indicators measuring the percentage of CPDs that comply with RBM requirements, showing corporate accountability for RBM. UNICEF has a new unit (DAPM) with dedicated staff responsible for its monitoring function. Tools and guidance are available to help staff integrate RBM principles into country programming, including the development of theories of change, results frameworks and target setting. In 2019, 80% of new CPDs approved by the Executive Board met organisational RBM standards.

UNICEF has also introduced performance scorecards for country offices to monitor progress on indicators. UNICEF staff interviewees explained that country programme performance is now tied to the performance appraisal of the country representative, which has resulted in an increase in the achievement of targets at country level. UNICEF allocated USD 721.9 million to RBM for the 2018-21 strategic cycle and since 2015, has invested about USD 2.6 million to strengthen the capacities of UNICEF staff on RBM, with 8 000 staff RBM trained by January 2021. However, interviews indicate that further resources are needed to ensure that UNICEF fully becomes a results-oriented organisation. An assessment of the 2016-18 RBM Strategy found that UNICEF needs to move beyond RBM "tools and compliance" to a results-driven mind-set shared by all staff across the organisation. In the survey, partners were positive about UNICEF's RBM approach compared to other questions on performance management, with more than three-quarters (79%) agreeing or strongly agreeing that UNICEF prioritises a results-based approach (Figure 11).

The UNICEF results framework is based on sound RBM principles. The UNICEF SP is accompanied by a corporate results framework that includes output, outcome and impact indicators for each goal area. The results framework was revised during the mid-term review of the UNICEF SP. The Evaluation of the UNICEF SP in 2020 found that this was the most comprehensive results framework that UNICEF has ever developed. UNICEF also took steps to enhance the linkages between the corporate results framework and the CPD results frameworks. Previously, UNICEF used the Results Assessment Module (RAM) of InSight to track country-level results using approximately 16 000 context-specific indicators which, according to interviewees, made it hard to aggregate results. In 2019, UNICEF reduced the number of standard indicators to 939 (314 outcome level and 625 output level) to ensure clearer connections between

FIGURE 11. RESULTS-BASED MANAGEMENT



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

country and corporate results. The 2019 Quality Review of CPDs and PSNs found that country-level objectives were generally well aligned with the objectives of the UNICEF SP.

The UNICEF SP and CPDs include results statements and SMART indicators, although the logic underpinning the impact pathways is not always grounded in a strong evidence base. The Evaluation of the UNICEF SP found that it has a clear theory of change depicting impact pathways to change. Its results framework includes targets and baseline data. However, despite being UNICEF's most comprehensive results framework to date, the framework and its indicators do not adequately reflect the complexity of joint programming and multisectoral action. At country level, the 2019 Quality Review of CPDs and PSNs found that CPDs are generally based on a sound theory of change describing the pathways of change underlying the programme's logic, although they are not always grounded in evidence. In most cases (90%), CPDs include indicators, baseline and targets. The Quality Review confirmed that CPD indicators are usually SMART, although it found gaps in the disaggregation of indicators by sex, age and vulnerable groups. Interviews with country offices confirmed that targets can be adjusted during the annual review when needed. Regional offices provide support to country offices to set clear and realistic targets. Although the assessment team did not find evidence of the extent to which targets are set in consultation with beneficiaries, the Evaluation of the UNICEF SP found that UNICEF must engage children in the planning, implementation and monitoring of its programmes. Nevertheless, most partners surveyed (69%) agree or strongly agree that UNICEF consults with stakeholders on the setting of results targets at country level (Figure 11).

UNICEF also has a robust mechanism to ensure quality country data feed into corporate reporting processes. UNICEF has robust monitoring and reporting processes to ensure that data are available for corporate reporting. InSight is the UNICEF performance management system and includes several tools that allow country offices to monitor and report on country programming and their contribution to the UNICEF SP. Within InSight, the Results Assessment Module (RAM) serves as the main corporate results reporting platform. In 2019, UNICEF improved the RAM, now known as RAM Version 3.0 (RAM 3), which for the first time consolidates results information into a single system making data available to all staff across the organisation. At least annually, RAM 3 captures country-level output and outcome monitoring data generated by national monitoring systems and strategic monitoring questions (qualitative data). It is used to produce end-of-year reporting feeding into the Corporate Scorecard. The quality assurance process is integrated into the RAM, allowing the regional offices' monitoring and evaluation teams, HQ, and country offices to jointly review the quality of data using a single platform. The system has also recently been updated and harmonised with UN Info and UNDSCF reporting.

Data are not updated on a rolling basis and the focus on outcomes could be improved. Interviews point to concerns that the country reporting feeding into these repositories is too focused on outputs and donors' requirements, and that more could be done to capture outcome-level changes and make use of qualitative data. Interviewees also noted that the system does not generate and report on data in real time.

KPI 8: The organisation applies evidence-based planning and programming

Score: 3.39

UNICEF has a strong evaluation function with a high degree of independence. Following a 2017 peer review of the evaluation function, UNICEF adopted a Revised Evaluation Policy (2018) that includes several dispositions to ensure the independence of the Evaluation Office (EO). The Director of Evaluation is appointed by the Executive Director and has full accountability of the evaluation function. The Director of Evaluation is responsible for preparing and submitting an independent plan for global evaluations directly to the Executive Board and has full discretion over the resources allocated by the Board to the evaluation function as part of the integrated budget. As per the Revised Evaluation Policy, the Director of Evaluation reports administratively to the Executive Director and directly to the Executive Board through an independent annual report of the Evaluation Function.

The UNICEF evaluation plan is well funded and coverage has increased over time. The Revised Evaluation Policy establishes clear expectations about evaluation coverage at country, regional and corporate levels. It requires multiple types of evaluations to be conducted, including country programme evaluations, thematic evaluations, evaluation of humanitarian action, corporate evaluations, evaluability assessments/meta-evaluations, joint evaluations, regional level multi-country evaluations and country-led evaluations. At corporate level, the Global Evaluation Plan (2018-21) provides detail on the type of evaluation to be conducted over the strategic cycle. This global evaluation plan includes 11 more evaluation products than in the previous cycle, indicating greater evaluation coverage. At decentralised level, each country office is responsible for developing a multi-year Costed Evaluation Plan as part of their CPD.

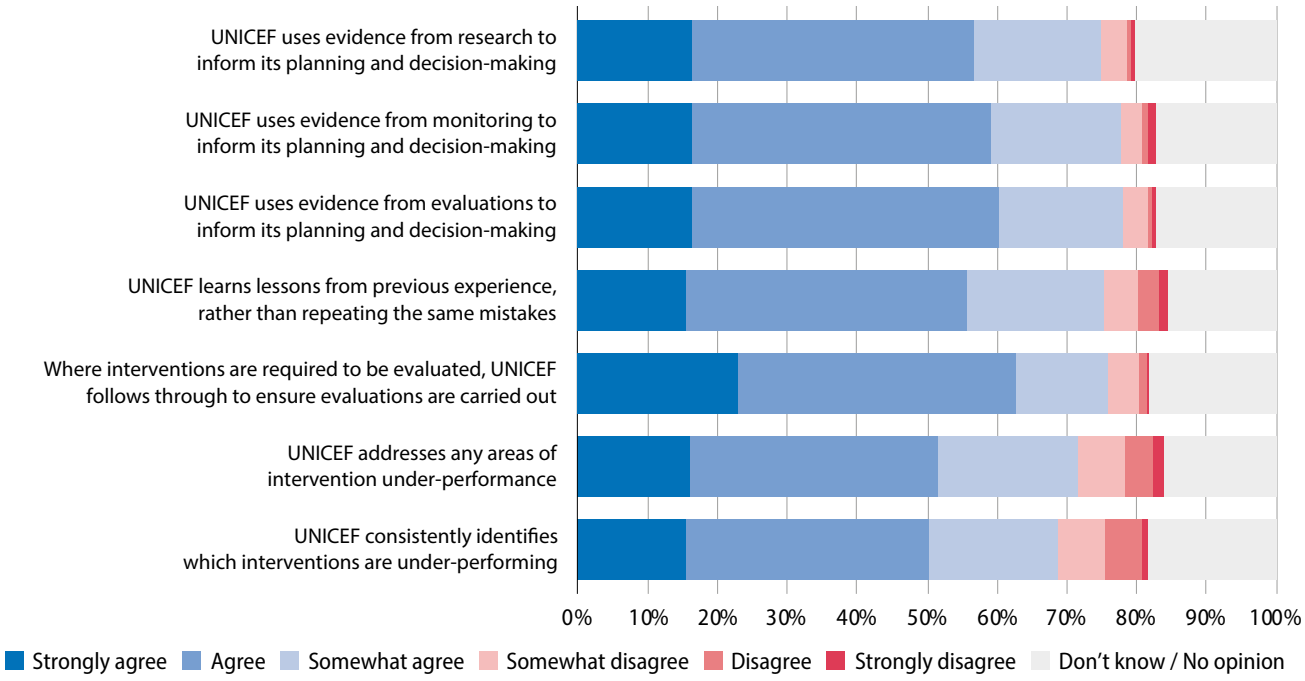
There has been a notable increase in evaluation coverage at country level, with 95% of country offices having undertaken an evaluation during 2017-19, compared to 89% in 2016-18. The creation of an evaluation pooled fund helped to expand evaluation coverage. Despite an overall increase in the number of evaluations, the 2019 Annual Report of the Evaluation Function also noted that the distribution of evaluations per goal area does not fully reflect the distribution of expenditure across the UNICEF SP. Overall, the evaluation function is well funded, with evaluation expenditures amounting to USD 50 million in 2018. However, as of 2019, the evaluation function did not meet its ambitious target of dedicating 1% of programme expenditures to evaluation, instead reaching 0.86%. In the survey, 57% of partners strongly agreed or agreed that, where interventions need to be evaluated, UNICEF follows through to ensure they are; 20% did not know/had no opinion (Figure 12).

UNICEF has a robust system in place to ensure the quality of its evaluations and has made efforts to increase staff capacity. Created in 2010, the Global Evaluation Report Oversight System (GEROS) is a corporate system that ensures the quality of centralised and decentralised evaluations, from the development of the terms of reference, to inception and draft/final evaluation reports. An external review of GEROS conducted in 2020 found that it meets this objective and provides senior management and the Executive Board with an independent assessment of the quality of evaluations. Between 2016 and 2018, GEROS assessed the quality of approximately 300 evaluation reports. In 2019, 99% of evaluations were rated satisfactory or higher, a 12% increase over the previous year. The GEROS Meta-Analysis for 2016-18 also reported however, some weaknesses in evaluation methodologies and the frequent absences of mitigation strategies to accompany evaluation limitations. The Evaluation Office has also made efforts to increase the quality of evaluations by enhancing evaluation capacity across the organisation. Interviews confirmed that there are now regional evaluation advisors who provide support to country offices and quality assurance for the decentralised evaluation function in all 7 regions as well as 16 multi-country evaluation specialists.

UNICEF has clear accountability mechanisms to ensure that evaluation recommendations are acted upon in a timely manner. The Revised Evaluation Policy requires UNICEF offices to prepare a formal management response to recommendations within 60 days of an evaluation being completed. Management responses identify the level of management agreement with the recommendations, the actions and timeline required to implement them, and the lead person responsible for implementing each recommendation. In 2019, UNICEF launched an Evidence Information Systems Integration (EISI) System to plan and manage the evaluation and research function. The EISI system stores all management responses and is used by management to follow up on the implementation of recommendations. In 2019, 96% of management responses were issued within the agreed timeline, compared to 100% for 2018. Since 2018, UNICEF has made information on the implementation status of evaluation recommendations publicly available through the Annual Report on the Evaluation Function. The Annual Report for 2019, confirms that 91% of actions from 2018 have been or were being implemented. Management responses for all evaluations are also publicly available on UNICEF's website.

UNICEF supports the dissemination of lessons learned to UNICEF staff and partners, but burdensome reporting systems are not conducive to timely learning. The dissemination and uptake of evidence and lessons learned from evaluations is at the heart of the theory of change of the Evaluation Function. UNICEF has developed several practices

FIGURE 12. PERFORMANCE MANAGEMENT



Source: Based on responses to the 2020 MOPAN external partner survey: UNICEF, November 2020-January 2021.

Note: The graph illustrates aggregation of total survey responses per partner type (executive board members, donor governments, global policy partners, strategic partners and implementing partners).

and systems to store and disseminate lessons learned not only from evaluations but from monitoring and research as well. The EISI platform stores evaluations, research and studies conducted since 2014 and is easily accessible to UNICEF staff with advanced search functions. In addition, the EO prepared a lessons learned paper accompanying the mid-term review of the UNICEF SP and has conducted a series of webinars to share lessons emerging from evaluations. The EO also developed the Global Development Commons Platform to share lessons learned with its partners. A platform was set up on PPPX for UNICEF staff to share lessons on the COVID-19 response. However, the Evaluation of the UNICEF SP found that reporting systems are too heavy, which hinders the timely sharing of lessons, and that more efforts are needed to share lessons learned with partners. The views of surveyed partners are less positive about the uptake of lessons learned than other aspects of UNICEF's knowledge management function, with only 59% agreeing or strongly agreeing that UNICEF learns from previous experience, rather than repeating the same mistakes (Figure 12).

UNICEF has made some progress in using evidence to inform the design of programming, but does not yet do so consistently. The guidance for the development of country programmes requires their design to be informed by evidence and lessons learned from past experiences. According to interviews, the UNICEF knowledge management model aims to inform programming using three streams of evidence: monitoring, evaluation and research. Interviewees confirmed the creation of the Reimagining Business Models Working Group on Data and Evidence, composed of Innocenti, Data Analytics/DAPM, the EO and the Office of Global Insight and Policy (OGIP). However, interviewees noted that the different streams of evidence within UNICEF are not well co-ordinated with no clear architecture for bringing together these different functions. While interviewees noted that there have been some improvements in informing the design of programming – particularly using monitoring data and evaluation – they acknowledged that this practice is not consistent. This is confirmed by the 2019 Quality Review of the CPDs, which found that lessons learned do not sufficiently inform the development of CPDs. Survey data also indicate room for improvement, with less than two-thirds of surveyed partners agreeing or strongly agreeing that UNICEF uses

evidence from evaluations (61% of partners), from monitoring (56%), and from research (63%) to inform its planning and decision making (Figure 12).

UNICEF has procedures and systems in place to identify and address poorly performing programmes, but more agile M&E tools are required to support adaptive management. UNICEF has clear procedures in place requiring staff to identify poorly performing projects through regular monitoring and take immediate action to address implementation bottlenecks. Guidelines detailing the process are available to staff on PPPX. UNICEF also has systems and tools to track the performance of programmes, including management reports and dashboards. Interviews with country offices confirm that management regularly uses these tools to monitor poorly performing programmes. However, interviews also pointed to some challenges with the organisation's ICT infrastructure, which hinders the generation of real-time results monitoring data. Interviewees reported that, to enable a culture of adaptive management, UNICEF is seeking to further capitalise on digitalisation to shorten data collection times and make evidence more readily available to users. Partners tended to be much less positive about the management of poorly performing programmes than on other questions of performance management, with only about half of survey partners agreeing or strongly agreeing that UNICEF identifies and addresses poorly performing programmes (Figure 12).

3.2. DEVELOPMENT/HUMANITARIAN EFFECTIVENESS

RESULTS

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

KPI 9: Development and humanitarian objectives are achieved and results contribute to normative and cross-cutting goals

Score: 4.00

UNICEF has achieved the majority of its outputs but progress on outcomes has been slower, and its contribution to the SDGs is off track. UNICEF's delivery of output-level results is a notable strength. By 2020, according to its corporate results reporting, it had achieved the vast majority of output results in both development programmes and humanitarian action and across the five goal areas in its strategic plan. Its contribution to outcome-level results remains a significant challenge, however. Progress at outcome level has been slower than anticipated and so its contribution to the SDGs as foreseen in the UNICEF SP is off track.

- In Goal Area 1 (every child survives and thrives), progress was over 90% for seven of the nine result areas at output level, but acceleration is required in several areas to achieve UNICEF's targets for 2021.
- In Goal Area 2 (every child learns), progress for all three result areas was over 90% at output level, but acceleration was needed in the areas of improving learning outcomes and the share of adolescents not in employment, education or training.
- In Goal Area 3 (every child is protected from violence and exploitation), progress rates exceeded 90% for all three result areas at output level and there was some progress at outcome level, but progress was slower on areas such as physical punishment and detention of children.
- In Goal Area 4 (every child lives in a safe and clean environment), progress rates were over 90% in 4 out of 5 result areas at output level, but significant acceleration was still needed for outcome indicators, including access to basic sanitation services.

- In Goal Area 5 (every child has an equitable chance in life), progress rates were at over 90% for all five result areas at the output level, but progress was mixed across outcome indicators.

The UNICEF Development Effectiveness Review, which synthesised 62 evaluations conducted between 2016 and 2019, found that 75% of evaluations found UNICEF had achieved or exceeded stated objectives, and 95% of evaluations reviewed benefitted target groups. The global humanitarian evaluation synthesis, Contribution to Education in Humanitarian Situations (CEH) concluded that UNICEF's programming at a global and regional level had positively contributed at to improved global humanitarian and education architecture and policy landscape, as well as sustained global partnerships. At a country level, the report found UNICEF had effectively (co) led the education cluster, but was unable to meet all accountabilities as provider of last resort, due to limited resources in certain contexts (e.g. Somalia, the Central African Republic). A meta-analysis of 20 sampled evaluations conducted by the MOPAN assessment team found that 16 of them concluded that expected output and outcome level results had been broadly achieved.

UNICEF programmes are increasingly achieving gender equality results, although there is still room for improvement. The 2020 Development Effectiveness Review noted that 58% of the 62 sampled evaluations were rated satisfactory or highly satisfactory for the achievement of gender results. Although this still leaves 42% of evaluations reporting a lack of gender results, this is still a notable improvement over the previous DER, conducted in 2016, where only 48% of sampled evaluations reported positive findings on the achievement of gender results. The DER noted that this improvement is reflective of the increased attention that UNICEF has paid to gender equality though the Gender Action Plans. The DER found that gender equality results were achieved across all five goal areas, including increased school attendance among girls, increased GBV and child-protection services, and gender-appropriate sanitation facilities.

The UNICEF Contribution to Education in Humanitarian Situations: Volume I Synthesis of Evaluation Findings (CEH), noted variable achievement of gender results across countries. Of the 22 evaluations sampled by the MOPAN assessment team, 13 integrated a gender analysis, while 7 did not report on gender. Seven of these evaluations concluded that UNICEF programming had positively contributed to gender equality. For example, the joint evaluation of the UNFPA-UNICEF Global Programme to Accelerate Action to End Child Marriage in 2019 reported positive results in supporting the development of national action plans to end child marriage, increasing girls' access to health and protection services, and improving girls' education, among others. However, seven evaluations found that UNICEF programmes were not adequately based on gender analyses, did not sufficiently integrate gender in their design or did not achieve gender results. The Evaluation of the GAP found that the achievement of gender results was mixed and highly variable across areas, with most results achieved in education and social inclusion. There were mixed results in health, HIV, nutrition, and child protection, and limited results in WASH. Corporate reporting is much more positive, recording 126% progress against Goal Area 5d (Gender output milestones for gender responsive programming).

There is limited use of transformative approaches to address the root causes of gender inequality. The Evaluation of the GAP found that UNICEF makes only limited use of gender transformative approaches that could further enhance its contribution to gender equality results, especially with respect to changing social norms, cultural values and power structures to address the root causes of gender inequalities. In the same vein, the DER found that men's and boys' engagement – which is central to gender transformative approaches – was variable across programmes.

There is little evaluative evidence of the contribution of UNICEF programming to environmental sustainability and climate change. The DER found that only 5 of the 62 evaluations considered in the synthesis presented an assessment of environmental sustainability and climate change, which limits UNICEF's ability to develop a credible story on its contribution to addressing climate change. This is consistent with the meta-analysis conducted for this MOPAN assessment, which found that only 2 of the 22 sampled evaluations examined UNICEF's work in ESCC. The Corporate Scorecard found that UNICEF has surpassed targets on output indicators related to DRR and environmental

sustainability. However, some targets are low, especially those related to air pollution and child-sensitive national climate change adaptation/mitigation plans, targeting 10 and 15 countries respectively.

The few results that have been reported are mostly in WASH, with limited progress in addressing air pollution. In the DER, the evaluations that discusses ESCC mainly provide examples of UNICEF's WASH programming addressing climate change through rainwater recycling. Similarly, the Country Evaluation of Ethiopia (2016-21) found that UNICEF delivered on climate change objectives on ESCC through WASH programming. The Goal Area 4 Annual Report for 2019 reports the installation of over 1 000 solar water systems in 40 countries. The Global Evaluation of UNICEF's Work in Urban Settings in 2020 found little focus on disaster risk reduction management or climate change adaptation in urban programming despite their immediate relevance to climate change. Similarly, it found that none of the countries covered by the evaluation addressed issues of air/water pollution and waste. This is consistent with interview data, which indicated (as noted in KPI 2) that country offices mostly focus their ESCC efforts on WASH and DRR programming.

There have been some positive results in human rights and equity programming, but UNICEF has not systematically included vulnerable groups in programme designs. The 2020 DER reported that 57% of evaluations found UNICEF had achieved satisfactory or highly satisfactory results in addressing issues of equity. While this is positive overall, it represents a 10% decline from the previous DER in 2019. The DER found positive results in equity across all five goal areas; this is consistent with corporate reporting, which reports good progress towards the achievement of most targets on equity. The DER found that the marginalised groups most often reached through UNICEF programming include children with disabilities and adolescents, with more than half of sampled evaluations reporting positive results for the former group and 44% for the latter. Results for other groups also considered marginalised – including children living in extreme poverty, rural isolation and minority groups – were less frequently cited. In the meta-analysis conducted by the MOPAN assessment team, 14 of the 22 sampled evaluations provided an assessment of human rights and equity. Based on this review, UNICEF's performance was mixed, with six evaluations providing evidence of progress towards human rights and the "leave no one behind" agenda. However, eight evaluations considered UNICEF's performance in reaching the most vulnerable unsatisfactory. The DER found that a key enabling factor in implementing equity-focused programming is the consideration of the needs of vulnerable groups and effective targeting in programme design. However, several evaluations of UNICEF's humanitarian responses as well as UNICEF Contribution to Education in Humanitarian Situations: Volume I synthesis of evaluation findings) found it did not adequately consult with vulnerable groups over needs assessments and programme design.

KPI 10: Interventions are relevant to the needs and priorities of partner countries and beneficiaries, as the organisation works towards results in areas within its mandate

Score: 3.00

Overall, UNICEF's programming is relevant to the needs of beneficiaries. The DER reported that 82% of the 62 sampled evaluations found that UNICEF programming was relevant to the needs of beneficiaries, enabled by strong community participation and clear links between needs analysis and programme design and interventions. Similarly, the DER found that UNICEF programming was well aligned with national programmes, priorities and goals in 96% of evaluations reviewed. This level of alignment was ensured by UNICEF's strong engagement with national and sub-national actors at the stage of programme design, as well as UNICEF's participation in the United Nations Development Assistance Framework (UNDAF) process. The global humanitarian evaluation synthesis CEH also found that UNICEF's education humanitarian programming is broadly aligned to the CCCs and UNICEF SP. However, the synthesis also highlighted that data limitations can prevent targeting and overall UNICEF lacked capacity in needs assessment and targeting vulnerable groups, thereby somewhat limiting the relevance of its humanitarian programming. The meta-analysis conducted by the MOPAN assessment team also found a high level of relevance for UNICEF's programming, with the majority of sampled evaluations (13 out of 15) having found that its programming is driven by and responds to the needs of beneficiaries. Only two evaluations (Global WIPC and Young People in Peacebuilding) found that

UNICEF had failed to systematically conduct needs assessments or consult beneficiaries appropriately, or that the interventions lacked relevance to target groups.

KPI 11: Results are delivered efficiently.

Score: 2.00

There are mixed results when it comes to the cost-efficiency of UNICEF's programming. The 2020 DER found that only 47% of evaluations reviewed found cost efficiency was satisfactory or highly satisfactory. Despite an increasingly "cost-effective" mind-set among staff, cost-efficiency remains challenging. A major constraint in demonstrating cost-efficiency is that UNICEF programmes often lack reliable, credible cost data to track value for money (VFM), meaning that cost/resource efficiency conclusions are difficult to assess. There are some examples, however, of low-cost unit interventions that have been scaled up to reach several beneficiaries, including through the implementation of networks of volunteers and a training the trainer approach. Despite a lack of data, evaluations suggest UNICEFs co-ordination role improves the way resources are managed and increases cost-efficiency. In the meta-analysis conducted by the MOPAN assessment team, of the 12 evaluations that commented on cost-efficiency, 6 considered the interventions to be cost and resource efficient, noting low costs and high service provision, as well as efficient partnerships and partner co-ordination. The other six found that the interventions were not cost-efficient. In addition, evaluations also noted that the use of international procurement over local supply does not always result in cost-efficient interventions.

UNICEF's programme delivery, including humanitarian action, is not always timely. The DER found that only 46% of programme implementation and objectives were achieved on time, with little progress made since 2012. The DER identified a lack of realistic planning and overly ambitious timelines, insufficient human resources and delays in recruitment, and delays in financial disbursements as some of the factors behind this. It also noted weaknesses in procurement and supply chain management, although it should be noted that these are not always within UNICEF's control and can often be due to issues faced by implementing partners in difficult operating environments. Evaluations reviewed through the meta-analysis completed by the MOPAN assessment team also found UNICEF's humanitarian interventions were hampered by inefficiencies, including slow HR procedures and lengthy procurement for programme inputs, which resulted in implementation delays.

KPI 12: Results are sustainable.

Score: 2.00

The sustainability of UNICEF programming remains challenging, although progress is being made in building partner capacity and fostering an enabling environment. Only 32% of the evaluations sampled by the 2020 DER found that UNICEF programmes were likely to lead to sustained benefit that would continue after programme completion. This represents a significant decline since 2012, when 51% of sampled evaluations identified such sustainable benefits. Key factors hindering the sustainability of UNICEF programming including the absence or inadequacy of exit strategies, high staff turnover and difficulties ensuring financial sustainability. While the DER found that UNICEF has successfully brought programmes to scale, it also identified the need to ensure medium to long-term financial sustainability through leveraging sustainable financing from governments, the private sector and civil society. In addition, it identified a need to further embed UNICEF programmes in national budgets.

However, UNICEF has been more successful at building partner capacities, with 73% of evaluations reporting that UNICEF had helped to strengthen institutional and community capacity, compared to only 48% in 2012. UNICEF's longstanding engagement with key partners, coalitions and alliances was seen as a key enabling factor. Similarly, more than half of sampled evaluations (64%) found that UNICEF has contributed to creating an enabling environment for development, through support for the development of child-friendly institutional and policy frameworks. Conversely, the global humanitarian synthesis Contribution to Education in Humanitarian Situations (CEH) found insufficient

understanding at country level to operationalize guidance on the development and humanitarian nexus. Likewise, this synthesis found that systems strengthening and sustainability in humanitarian action has been hampered by lack of emphasis on building the capacity of implementing local NGOs. In the meta-analysis completed by the MOPAN assessment team, 16 evaluations provided an assessment of sustainability. Of these, seven evaluations found that programmes had continued benefits to the population, had successfully contributed to building sustained capacities and strengthened the enabling environment. However, nine evaluations found that programmes were unlikely to have continued benefits to the population after completion. These also found that, in humanitarian settings, connectedness was limited by lack of linkages between humanitarian and development programming.

ABOUT THIS ASSESSMENT

About this assessment

4.1. THE MOPAN APPROACH

The approach to MOPAN assessments has evolved over time to adjust to the needs of the multilateral system. The MOPAN 3.1 Approach, applied in this assessment of UNICEF, is the latest iteration.

MOPAN conducted Annual Surveys from 2003 to 2008 and used a methodology titled the MOPAN Common Approach during 2009-14.The MOPAN 3.0 Approach was first adopted for the 2015-16 cycle of assessments.

In 2019, MOPAN 3.0 was relabelled as MOPAN 3.0* to acknowledge a change in how ratings (and their corresponding colours) were aligned with the scores defined for indicators. Compared to previous cycles conducted under MOPAN 3.0, the threshold for ratings was raised to reflect increasing demands for organisational performance in the multilateral system. The underlying scores and approach to scoring remained unaffected.

Starting in 2020, all assessments have used the MOPAN 3.1 Methodology,[35] which was endorsed by MOPAN members in early 2020. The framework draws on the international standards and references points, as described in Annex C of the Methodology Manual. The approach differs from the previous 3.0 approach in the following ways:

- Integration of the 2030 Sustainable Development Agenda into the framework.
- Two new micro-indicators (MIs) for the prevention of and response to SEA/SH.
- The incorporation of elements measuring key dimensions of reform of the UN Development System (UNDS Reform).
- A reshaped relationship management performance area, with updated and clearer key performance indicators (KPIs) 5 and 6, which better reflect coherence and which focus on how partnerships operate on the ground in support of partner countries (KPI 5), and how global partnerships are managed to leverage the organisation's resources (KPI 6).
- A refocused and streamlined results component.
- A change to how ratings (and their corresponding colours) are applied, based on scores defined for indicators. Compared to previous cycles conducted under MOPAN 3.0, the threshold for a rating has been raised to reflect the increasing demands for organisational performance in the multilateral system. The underlying scores and approach to scoring are unaffected. This approach was already implemented in MOPAN 3.0* (2019 cycle).

Table 1 lists the performance areas and indicators used in MOPAN 3.1.

35 MOPAN (2020), *MOPAN 3.1 Methodology Manual: 2020 Assessment Cycle*, Multilateral Organisation Performance Assessment Network, www.mopanonline.org/ourwork/themopanapproach/MOPAN_3.1_Methodology.pdf.

Table 1: Performance areas and key performance indicators

Aspect	Performance area	Key performance indicator (KPI)
Organisational effectiveness	Strategic management	**KPI 1**: The organisational architecture and the 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, in line with the 2030 Sustainable Development Agenda principles.
	Operational management	**KPI 3**: The operating model and human and financial resources support relevance and agility.
		KPI 4: Organisational systems are cost- and value-conscious and enable financial transparency and accountability.
	Relationship management	**KPI 5**: Operational planning and intervention design tools support relevance and agility within partnerships.
		KPI 6: Working in coherent partnerships directed at leveraging and catalysing the use of resources.
	Performance management	**KPI 7**: The focus on results is strong, transparent and explicitly geared towards function.
		KPI 8: The organisation applies evidence-based planning and programming.
Development/ humanitarian effectiveness	Results	**KPI 9**: Development and humanitarian objectives are achieved, and results contribute to normative and cross-cutting goals.
		KPI 10: Interventions are relevant to the needs and priorities of partner countries and beneficiaries, as the organisation works towards results in areas within its mandate.
		KPI 11: Results are delivered efficiently.
		KPI 12: Results are sustainable.

Source: MOPAN 3.1 Methodology Manual, 2020 Assessment Cycle, http://www.mopanonline.org/ourwork/themopanapproach/MOPAN_3.1_Methodology.pdf

4.2. APPLYING MOPAN 3.1 TO UNICEF

Lines of evidence

A first step in the assessment was analysis to UNICEF's country presence in order to define a sample of countries to gather country level evidence. Table 2 lists the representative sample of 14 countries chosen to reflect UNICEF's various geographical and operating contexts and the size of the UNICEF presence in terms of regular and other resources.

The assessment team collected and reviewed a significant body of evidence. The assessment relied on three lines of evidence: a document review, a partner survey, and staff interviews and consultations:

- **A document review**. This principally comprised publicly available documents published between January 2017 up to January 2021 as well as guidelines and policies that are "current and in force".
  - The document review also included online references from an internal UNICEF SharePoint website "Programmes, Policies and Procedures (PPPX) portal. This online SharePoint site keeps updated in real time the information that previously was published in the Policy, Processes and Procedures Manual. SharePoint is normally only accessible to authorised persons – typically UNICEF staff. For the purposes of the MOPAN assessment, the team were provided access for the period of the document review.
  - The document review also included key documents that were not publicly available, such as programme strategy notes provided by the UNICEF country offices selected as part of the assessment sample.

Table 2: Final country selection

Country	Region	National income	Planned budget 2020 (USD million)	Justification
South Sudan	Eastern and Southern Africa	Low-income	345.5	Largest planned budget (2020) in ESAR. Least developed country; Level 3 (L3) emergency in 2018; L2 emergency in 2020.[36]
Ethiopia	Eastern and Southern Africa	Low-income	153.3	Third largest planned budget (2020) in ESAR. Least developed country; L2 emergency in 2018. Country suggested by UNICEF for its large budget, operational complexities, strong humanitarian-development Nexus.
Democratic Republic of Congo	West and Central Africa	Low-income	564.1	Largest planned budget (2020) in WCAR. Least developed country; conflict area; current L2 emergency (L3 emergency until May 2020).
Nigeria	West and Central Africa	Lower-middle income	285.0	Highest under-5 mortality rate (2018) in WCAR. Second largest planned budget (2020) in WCAR. L3 emergency until Jan 2019.
Lao People's Democratic Republic	East Asia and Pacific	Lower-middle income	117.8	One of the highest under-5 mortality rates (2018) in EAPR. Least developed country.
Myanmar	East Asia and Pacific	Lower-middle income	85.7	Largest planned budget (2020) in EAPR.* High under-5 mortality rate (2018). Emerging area of humanitarian programming.[37] *available data.
Pakistan	South Asia	Lower-middle income	188.7	Second largest planned budget (2020) in SAR. One of the highest under-5 mortality rates (2018) in SAR. Least developed country.

36 For an explanation of Level 2 and Level 3 emergencies, see UNICEF Humanitarian Practice website: https://www.corecommitments.unicef.org/level-3-and-level-2-emergencies.

37 See Annual Report 2018, Office of Emergency Programmes, p.8.

Documents were limited to those in final form (not draft versions), recognised by management, and available in English. A total of 260 documents were reviewed, including 22 evaluations (of which 2 were evaluation syntheses) published between January 2018 and January 2021.

- **An online survey**. UNICEF partners surveyed fall into the following categories:
  - Programme-level implementing partners, including formally contracted "downstream" partners implementing programmes with UNICEF. This was a mix of international non-government organisations (INGOs), national non-government organisations (NNGOs), and others.
  - Country-level strategic partners, including government ministries, development and humanitarian actors, collaborative initiatives, country-level donors, national civil society organisations (CSOs) e.g. youth and women's groups.
  - Global-level policy partners, including representatives of UNICEF's Executive Board, UN agencies/international finance institutions, donors, corporate and foundation partners, and selected regional bodies.
  - Donor governments.
  - Executive Board members.

Potential respondents for the partners' survey were provided by focal persons at UNICEF as agreed at inception. The 14 UNICEF COs, ROs and HQ identified and shared the names and emails for the partners within the relevant

Country	Region	National income	Planned budget 2020 (USD million)	Justification
Bangladesh	South Asia	Lower-middle income	94.6	Fourth largest planned budget (2020) in SAR. L3 emergency (2018) and L2 emergency (2019). Least developed country. Country suggested by UNICEF for its large budget and large-scale humanitarian crisis.
Tajikistan	Europe and Central Asia	Low-income	20.1	Third largest planned budget (2020) in ECAR. One of the highest under-5 mortality rates (2018) in ECAR.
Turkey	Europe and Central Asia	Upper-middle income	22.0	Second largest planned budget (2020) in ECAR. UN in-country presence. Country suggested by UNICEF for its large budget, including ORE, and significant UNCT, humanitarian and development programming
Haiti	Latin America and Caribbean	Low-income	41.4	Largest planned budget (2020) in LACR. Highest under-5 mortality rate (2018) in LACR. Least developed country; L2 emergency in 2016-17.
Mexico	Latin America and Caribbean	Upper-middle income	11.9	Complex and increasing share of humanitarian programming. Growing private sector fundraising operation. L2 emergency (2020). Country suggested by UNICEF for its programme size, complexity, increasing humanitarian programming (new HAC) and growing private sector fundraising.
Lebanon	Middle East and North Africa	Upper-middle income	645.4	Largest planned budget level (2020) in MENAR.
Yemen	Middle East and North Africa	Low-income	353.8	Second largest planned budget (2020) in MENAR. One of the highest under-5 mortality rates (2018) in MENAR. Least developed country; L3 emergency response.

categories. The partner survey respondent list was shared by the UNICEF focal person in New York and included 1 030 names and contacts. The survey was launched on 27 November 2020 and was initially sent to these 1 030 respondents. Once bounced emails and those who opted out were removed, the effective sample was 977 participants. The survey was closed on 24 March 2021 (for more details, see Annex 3). Out of the effective sample, 58% ignored the invitations, whilst 42% clicked the link. A total of 349 partners responded to the survey, an overall 35.7% response rate.

The breakdown of response rate according to partner category is shown in Table 3 below. The highest response rate was from the Executive Board (94%) and donor governments (74%). Global policy partners, country strategic partners and programme implementing partners had a response rate of 27-29%. Overall, the largest share of responses came from programme implementing partners (34% of all responses), country strategic partners (29%) and donor governments (22%). The remainder were from global policy partners and UNICEF Executive Board members.

Table 3: Survey responses by partner categories

Partner categories	Initial respondents	No of responses	Response rate	Share of total respondents
Programme implementing partner	413	120	29%	34%
Country strategic partner	370	101	27%	29%
Global policy partner	125	34	27%	10%
Donor government	105	78	74%	22%
Executive Board member	17	16	94%	5%
Total	**1030**	**349**	**34%**	**100%**

- **Interviews and consultations**. These were undertaken virtually between 7 December 2020 and 19 January 2021. A total of 53 consultations were conducted, on an individual and group basis as follows:
  - Headquarters interviews with 9 strategic leaders and senior management, 24 technical leads, and 9 consultations with expert groups.
  - Country/regional level interviews with 14 staff groups comprising Country Representatives, Deputy Representatives of Programmes and Operations, and the Chief of PME (Table 4).

Table 4: Interviews conducted

Type of interviews	# of individual interviews	Share of total respondents
Headquarters: UNICEF technical and expert leads	24	9
Headquarters: UNICEF strategic leaders	9	n/a
Country level: UNICEF country office interviews	n/a	14

Discussions were held with the MOPAN institutional lead of the UNICEF assessment as part of the analytical process. These served to gather insights on current priorities for the organisation from the perspective of MOPAN member countries.

General information about the sequence and details related to these evidence lines, the overall analysis, and scoring and rating process as applied to UNICEF can be found in the MOPAN 3.1 methodology.

4.3. LIMITATIONS

The assessment applies a standardised framework that provides a picture of the organisation's performance based on the lines of evidence discussed above.

Given the scope and scale of the assessment, there are a few limitations in data collection, and subsequently the confidence that can be ascribed to the findings.

Data limitations

The assessment was fortunate to not be limited by significant data gaps in documents reviewed and key interlocutors. Overall, the document review was limited by the inclusion criteria for documents being restricted to those published before January 2021. Therefore, more recent documents related to the new strategic plan from the Executive Board etc., and updated 2020 Corporate Annual Results for 2020 were not included in the evidence. One specific limitation was the lack of evaluative evidence covering environmental sustainability and climate change. This is related to the lack of climate change programming to be evaluated, as well as this not being a cross-cutting area of focus within the evaluations. There was minimal limitation in the data collected through key informant interviews, since nearly all the planned interviews were conducted. We also spoke to senior level UNICEF staff from 14 country offices which allowed fuller insights into the status, implementation and factors affecting organisational effectiveness at the country level.

The sequencing of the data collection meant that key informant interviews were conducted alongside an ongoing document review. This meant that the interviews could not be used to fill in any gaps in the documentary evidence, but the Interim Document Review was reviewed by UNICEF senior technical staff which allowed for this "gap-filling" exercise at a later step.

Limitations to the confidence in findings

The gaps in the evidence sources noted above are reflected in the strength of evidence in the findings in certain areas. In particular, the findings related to the UNICEF's performance in ESCC programming should be considered in the light of the fact that the available evaluative evidence does not necessarily coincide with MOPAN's framework results areas. In addition, such evaluative evidence reflects programming from an earlier period, which may not be aligned with current strategy and policies, which are the focus of other sections of the assessment report.

ANNEXES

Annex A. Performance ratings and analysis table

METHODOLOGY FOR SCORING AND RATING

The approach to scoring and rating under MOPAN 3.1 is described in the 2020 Methodology Manual,[38] which can be found on MOPAN's website.

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

Scoring of KPIs 1-8

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

Scoring of KPIs 9-12

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

Rating scales

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

- **Highly satisfactory** (3.51-4.00)
- **Satisfactory** (2.51-3.50)
- **Unsatisfactory** (1.51-2.50)
- **Highly Unsatisfactory** (0.00-1.50)
- **No evidence / Not applicable**

- **High evidence confidence**
- **Medium evidence confidence**
- **Low evidence confidence**

A score of "N/E" means "no evidence" and indicates that the assessment team could not find any evidence but was not confident of whether or not there was evidence to be found. The team assumes that "no evidence" does not necessarily mean that the element is not present (which would result in a zero score).

Elements rated N/E are excluded from any calculation of the average. A significant number of N/E scores in a report indicates an assessment limitation (see the Limitations section at the beginning of the report). A note indicating "N/A" means that an element is considered to be "not applicable". This usually owes to the organisation's specific nature.

38 MOPAN (2020), MOPAN 3.1 Methodology Manual, 2020 Assessment Cycle, www.mopanonline.org/ourwork/themopanapproach/MOPAN_3.1_Methodology.pdf.

UNICEF SCORING OVERVIEW

Strategic management

KPI 1: Organisational architecture and financial framework

- 1.1 Long-term vision
- 1.2 Organisational architecture
- 1.3 Supports normative frameworks
- 1.4 Financial framework

KPI 2: Cross-cutting issues

- 2.1 Gender
- 2.2 Environment
- 2.3 Good governance

Operational management

KPI 3: Resources support, relevance and agility

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

KPI 4: Cost and value consciousness, financial transparency

- 4.1 Translarent decision-making
- 4.2 Disbursement as planned
- 4.3 Results-based budgeting
- 4.4 Audit
- 4.5 Control mechanisms
- 4.6 Anti-fraud procedures
- 4.7 SEA prevention / response
- 4.8 SH prevention / response

Relationship management

KPI 5: Planning / intervention design support, relevance and agility

- 5.1 Alignment to country
- 5.2 Context analysis
- 5.3 Capacity analysis
- 5.4 Risk management
- 5.5 Cross-cutting issues in intervention design
- 5.6 Sustainability
- 5.7 Implementation speed

KPI 6: Work in coherent partnerships

- 6.1 Agility
- 6.2 Comparative advantage
- 6.3 Use country systems
- 6.4 Synergies
- 6.5 Co-ordination
- 6.6 Information sharing
- 6.7 Accountability to bene ciaries
- 6.8 Joint assessments
- 6.9 Knowledge

Performance management

KPI 7: Transparent results focus, explicitly geared to function

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

KPI 8: Evidence-based planning and programming applied

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

Results

KPI 9: Achievement of results

- 9.1 Achieves objectives
- 9.2 Gender equality / empowerment
- 9.3 Environmental sustainability
- 9.4 Human rights

KPI 10: Relevance to partners

- 10.1 Interventions relevant to needs

KPI 11: Results delivered efficiently

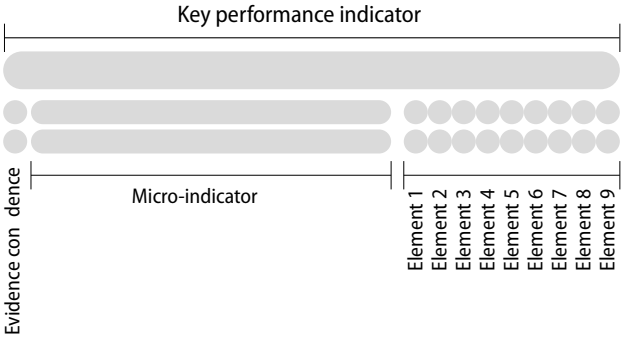
- 11.1 Results are cost-e cient
- 11.2 Results achieved on time

KPI 12: Results are sustainable

- 12.1 Bene ts likely to continue

High con dence
Medium con dence
Little to no con dence

Highly satisfactory
Satisfactory
Unsatisfactory
Highly unsatisfactory
No evidence/Not applicable



PERFORMANCE ANALYSIS TABLE

STRATEGIC MANAGEMENT

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

KPI 1: The organisational architecture and the financial framework enable mandate implementation and achievement of expected results	KPI score
Satisfactory	**3.19**

UNICEF's organisational architecture and financial framework are rated as satisfactory for enabling the implementation of its mandate and achieving the expected results.

- **Supports normative frameworks**: UNICEF's Strategic Plan (SP) supports global commitments and results very well. It was explicitly aligned with the 2030 Agenda and SDGs most relevant to UNICEF's mandate, refined at mid-term recognising the need for acceleration towards the achievement of SDGs, and accompanied by outcome indicators with a system for tracking them.
- **Financial framework**: UNICEF's financial framework supports the SP well. The integrated budget is published with the SP and revised with the MTR, its financial plan is reviewed and revised annually, and the SP encourages flexible funding through both flexible regular resources (RR) and restricted other resources (OR), notably through 10 'thematic funding instruments' established in 2017 to support the SP and five goal areas.
- **Long-term vision**: UNICEF's SP is based on a relatively clear vision and comparative advantages. The SP describes the vision as "realising the rights of every child" and "starting with the most deprived", grounds this in the Convention on the Rights of the Child (CRC). It describes UNICEF's comparative multiple advantages, provides a supporting results framework for monitoring progress, and is found to be a useful and holistic framework. However, the SP's four-year horizon is considered too short term; the focus on outcomes and change strategies, especially multisectoral change strategies, is considered insufficient; and strategies at global and country levels struggle to keep up with changing contexts.
- **Organisational architecture**: UNICEF's organisational architecture is scored less well. It is not clearly defined, no document also explicitly describes UNICEF's operating model, and interviews indicate that UNICEF's highly decentralised model makes it hard to achieve organisational coherence, while its siloed structure complicates decision making.

MI 1.1 Strategic plan and intended results based on a clear long-term vision and analysis of comparative advantage in the context of the 2030 Sustainable Development Agenda	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: A publicly available strategic plan (or equivalent) contains a long-term vision	3
Element 2: The vision is based on a clear analysis and articulation of comparative advantage	3
Element 3: The strategic plan operationalises the vision and defines intended results	3
Element 4: The strategic plan is reviewed regularly to ensure continued relevance and attention to risks	3
MI 1.1 Analysis	**Source documents**
Element 1 is substantially achieved because UNICEF's Strategic Plan 2018-21 (SP) is publicly available and describes UNICEF's vision as "realising the rights of every child" and "starting with the most deprived". It is "grounded in the Convention on the Rights of the Child, which provides the foundation for everything UNICEF does". Many UNICEF interviewees see its clear mandate and mission as a key strength. A large majority (93%) of partners surveyed across global and country levels agreed that the strategies (and policies) of UNICEF demonstrate clarity of vision, with almost one-third agreeing strongly (29%). The element is not fully achieved because the Evaluation of	1-5

UNICEF's Strategic Plan (2020) found the SP's four-year horizon to be insufficient and recommended a longer-term 2022-30 strategy. UNICEF interviewees also questioned whether the centrality of the SDGs adequately reflected UNICEF's humanitarian and normative mandate. Element 2 is substantially achieved because the SP broadly described UNICEF's comparative advantages in terms of "normative work on child rights, policy advocacy, systems strengthening and service delivery (...) and maintaining the capacity to scale up humanitarian action" while contributing to resilience. In 2020, the Midterm Review of the Strategic Plan (MTR/SP) found UNICEF was leveraging comparative advantage in strategies to accelerate progress towards SDGs. A majority of partners surveyed (90%) agreed that the strategies (and policies) of UNICEF demonstrate good understanding of comparative advantage. It is not fully achieved because clear linkages between vision, comparative advantages and analysis were not found, and the Evaluation of the UNICEF Strategic Plan (2020) found UNICEF could have done more to use its comparative advantages to support UNDS reform and promote UNICEF's core mission. UNICEF interviews also revealed diverse understandings of UNICEF's comparative advantage. Element 3 is substantially achieved because the SP provided a supporting results framework for monitoring progress, specifying UNICEF outputs linked to the 2030 Agenda and including a humanitarian annex. The Evaluation of the UNICEF Strategic Plan (2020) found the SP itself to be a useful and holistic framework which allowed flexibility for inclusion of all parts of the complex organisation. It is not fully achieved because the evaluation also found the SP was insufficiently focused on outcomes and change strategies, in particular multisectoral change strategies. Element 4 is substantially achieved because the SP was reviewed at mid-term (MTR/SP) and evaluated in 2020. The MTR/SP described the threat posed by COVID-19 and outlined UNICEF's six-point Agenda for Action to urge governments and partners to safeguard children from the socioeconomic impacts of the COVID-19 pandemic. It is not fully achieved because reviewing after two years is not regular enough in the views of some UNICEF interviewees and the reviews do not explicitly review strategic risks linked to the SP. Interviewees also indicate that UNICEF strategies at global and country levels struggled to keep up with changing contexts.	1-5
MI 1.1 Evidence confidence	**High confidence**

MI 1.2 Organisational architecture congruent with a clear long-term vision and associated operating model	**Score**
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.25**
Element 1: The organisational architecture is congruent with the strategic plan	3
Element 2: The operating model supports implementation of the strategic plan	2
Element 3: The operating model is reviewed regularly to ensure continued relevance	2
Element 4: The operating model allows for strong co-operation across the organisation	2
Element 5: The operating model clearly delineates responsibilities for results	N/E
MI 1.2 Analysis	**Source documents**
For Element 1, "organisational architecture" is understood to refer to UNICEF's accountability structure. This element in substantially achieved because the Strategic Plan 2018-21 (SP) explicitly describes key organisational enablers (internal governance, management, staff capacity and knowledge/information systems) and eight change strategies. Along with the related results frameworks, these guide the plans of all UNICEF divisions and offices and provide a coherent	1, 3, 6-8, 11

reference for the organisation. In 2020, the mid-term review of the UNICEF integrated budget (MTR/IB) presented a simple diagram of UNICEF's organisational structure 2020-21, showing a divisional structure with the Executive Office and associated executive functions sitting above five functional areas: HQ Field Results and Innovation; HQ Programmes; HQ Management; regions (7 regional offices); and 127 country offices. It is not fully achieved because the organisational structure is not clearly defined in a full organigram or explicitly linked to SP implementation; UNICEF's most recent accountability structure was published in 2009, before the SP. UNICEF interviewees consistently describe the organisation as highly decentralised, because power and accountability rest squarely with country offices (COs); while this promotes relevance, many note it complicates achieving coherence and raises questions about accountability. For example, what is the role of the Programme Division in ensuring global good practice when it has no clear accountability for UNICEF programmes? For Element 2, "operating model" is understood to refer to how UNICEF converts inputs into results. This element is partially achieved because the "how" is well explained in the SP, including the eight change strategies and the recognition that the "UNICEF business model is to partner with the public and private sectors, United Nations entities, civil society organisations and citizens to support the fulfilment of the rights of children, everywhere, especially the most-disadvantaged, including in humanitarian situations". It is not substantially achieved because there is no document that explicitly describes the operating model, there are limited references to it, and the MTR/SP refers to changes being made to UNICEF's business model. According to Reimagining Business Models Project Site, the Executive Director (ED) requested a "reimagining" of current business models with the specific aim of making them fit for purpose as one of the key drivers of accelerated action for children. Element 3 is partially achieved because the MTR/SP refers to "modernizing and simplifying processes", the MTR/IB refers to an ongoing internal review of UNICEF's business model to address the increasing requirements of earmarked funding, and UNICEF's Reimagining Business Models Project Site stated its task was to "assess and develop recommendations and options for reimagined business models". It is not substantially achieved because UNICEF's documentary evidence indicate it did not explicitly review its operating model during the period covered and there was no indication of when this last happened. Element 4 is partially achieved because interviews indicate Deputy Executive Director-led management "cones" involve multiple functions/divisions; information and communications technology (ICT) makes information increasingly available across UNICEF and different levels (allowing for 5 deep dive studies involving 100+ people across the organisation); and the Reimagining Business Models exercise aims to "better balance accountabilities and complementarities" across the UNICEF family organisation (HQ, ROs, COs, sub-offices, national committees). It is not substantially achieved because the document review finds little or no evidence of this, interviews speak of a siloed organisation that does not allow timely and quality decisions at corporate level. Co-ordinating UNICEF's different levels was also seen as a major challenge by UNICEF interviewees. Element 5 is scored as "no evidence" because no operating model document exists.	1, 3, 6-8, 11
MI 1.2 Evidence confidence	**Medium confidence**

MI 1.3: Strategic plan supports the implementation of global commitments and associated results	Score
Overall MI rating	**Highly satisfactory**
Overall MI score	**4.00**
Element 1: The strategic plan is aligned to the 2030 Sustainable Development Agenda, wider normative frameworks and their results (including, for example, the Grand Bargain and the QCPR)	4
Element 2: A system is being applied to track normative results for the 2030 Sustainable Development Agenda and other relevant global commitments (for example, the QCPR and the Grand Bargain, where applicable)	4
Element 3: Progress on implementation and aggregated results against global commitments are published at least annually	4
MI 1.3 Analysis	**Source documents**
Element 1 is fully achieved because the SP is explicitly aligned with the 2030 Agenda/SDGs (including specified SDGs relevant to CRC) and the Core Commitments for Children in Humanitarian Action (2010) or CCCs. It is practically and conceptually aligned through the results framework and theory of change (ToC), and further aligned with the QCPR and claims to be aligned with UNDS reform. In the Midterm Review of the Strategic Plan (MTR/SP), alignment with the SDGs was refined/reprioritised recognising the need for acceleration, and alignment was specified with the revised CCCs (2020). At a higher level, the SP is also aligned with CRC and the CCCs in emergencies. It is notable, however, that the SP framework lacks a "holistic and multisectoral approach" (Evaluation of the UNICEF Strategic Plan, 2018-2021) and was therefore found to be insufficient for supporting UNDS reform and attainment of the SDGs. In addition, the SP is aimed at achieving the SDGs to which it considers the CCCs a means of achieving progress, but in 2020 UNICEF revised the CCCs and interviews indicate increased ambition for their implementation in all humanitarian and fragile settings in the next SP. Neither the SP nor the revised CCCs explicitly mention the Grand Bargain. Element 2 is fully achieved because the SP results framework outlines impact and outcome indicators (largely derived from the SDGs) and how they would be tracked through national monitoring systems and providing annual reporting in the ED report 2019 and MTR 2020. UNICEF is the "custodian or "co-custodian of the 17(out of 35) SDG indicators that focus on children. UNICEF also tracks Grand Bargain commitments and was "working towards" providing real-time information on humanitarian spending in the future. Element 3 is fully achieved because UNICEF publishes an annual report on implementation of the SP, which includes reporting on QCPR progress. In 2020, UNICEF published a data companion and scorecard (2019), and makes monitoring information available in a transparency portal.	1-5, 12-17
MI 1.3 Evidence confidence	**High confidence**

MI 1.4 Financial Framework supports mandate implementation	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.50**
Element 1: Financial and budgetary planning ensure that all priority areas have adequate funding in the short term or are at least given clear priority in cases where funding is very limited	2
Element 2: A single integrated budgetary framework ensures transparency	4
Element 3: The financial framework is reviewed regularly by the governing bodies	4
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
Element 5: Policies/measures are in place to ensure that earmarked funds target priority areas	4
Element 6: [UN] Funding modalities with UN reform: 15% of total resources are from pooled funding	3
MI 1.4 Analysis	**Source documents**
Element 1 is partially achieved because the integrated budgets that accompany both the SP and the MTR specify allocations and prioritisations by goal area (GA), in relation to predicted income. Interviewees note the integrated budget is a "reasonable estimate" of requirements to deliver on SP, done on 4-year cycle with annual updates to Executive Board (EB). The budget is approved by the EB, which restricts institutional budget/spending for HQ but not the programme budget for country programmes. It is not substantially achieved because budgeting and EB approval do not mean the funds are available; funding is being increasingly earmarked by donors and growing needs mean that ensuring adequate funding per goal area has been increasingly difficult. In addition, a majority of survey respondents (EB members and global policy partners only) were unconvinced that UNICEF's strategic allocation of resources is transparent and coherent with agreed strategic priorities, showing higher levels of both disagreement and differences of views compared to other questions. Just 56% of respondents agreed with the statement, and a majority either somewhat agreed (14%), disagreed (26%) or didn't know (18%). At CO level, interviews also indicated that CP budgets are "allocation-based" not budget-based, meaning they begin with a "fictitious figure" and then depend on income received, often against activities instead of results. This allocation-based approach increases the risk of donor-driven programming which is considered to undermine programme effectiveness as well as UNICEF's ability to allocate funding to strategic and programmatic priorities. Element 2 is fully achieved because the integrated budget published with the SP and the MTR provide transparency. UNICEF interviewees perceive the IB framework to work well, presenting both institutional budget and programme budget. UNICEF's Division of Financial and Administrative Management (DFAM) ensures resource requirements are quantified but it is "not an easy job". Element 3 is fully achieved because the integrated budget is reviewed in the MTR/IB and presented to the EB, while a financial plan is also reviewed and revised annually. Element 4 is fully achieved because the SP focuses on encouraging flexible funding, through both flexible regular resources (RR) and restricted other resources (OR) which also include loosely earmarked "thematic funds". UNICEF interviewees indicate both types of funding (RR and OR) are complementary, but UNICEF tracks earmarking trends and conducts advocacy to encourage flexible funding with a view to reshaping the trend of less flexible funding through structured dialogue with donors. It is limited by a trend towards decreasing quality of funding which reduces flexibility to move funding between programmes and countries. Most notably, staff interviews highlight a trend of increased earmarking from public sector donors, reflecting increased scrutiny/	1-4, 6, 7, 13, 18-27

control and reduced risk sharing, and leading to excessive OR earmarked for projects and "donor darling" activities not necessarily based on the most pressing needs. In 2020 only 7% of OR was loosely earmarked thematic funding. UNICEF interviews also noted a contraction in the quantity of private sector funding in 2018 and 2019, reflecting a more inward-looking world and media, before a rallying of donations in response to the pandemic in 2020. Private sector funding includes essential individual supporters to RR (47% of RR) which are considered "gold dust" by UNICEF. Element 5 is fully achieved because UNICEF describes the introduction of 10 new thematic funding instruments in 2017 to support the SP and the 5 GAs. In 2020, it also produced a Funding Compendium describing earmarked funding types, how thematic funds supports Strategy Plan outcome areas, and UNICEF's aims to double thematic funding as a share of all OR to 15 % by 2021. Element 6 is substantially achieved because UNICEF reports an increase in pooled funding to OR from 6% in 2018 to 13% in 2019. It is not fully achieved because no reporting was found from 2020 or to indicate if the 15% benchmark was achieved. Indeed, later reporting published in 2021 show the proportion dropped to 11% in 2020.	1-4, 6, 7, 13, 18-27
MI 1.4 Evidence confidence	**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, in line with the 2030 Sustainable Development Agenda principles	**KPI score**
Satisfactory	**2.94**

UNICEF's implementation of cross-cutting issues in line with the principles of the 2030 Sustainable Development Agenda is rated as satisfactory.

- **Gender equality**: UNICEF's strategies reflect very well the intended results of normative frameworks for gender equality and empowerment of women. The SP adopts gender equality as a cross-cutting priority and integrates gender in all goal areas, and the Gender Action Plan (GAP) and Corporate Scorecard track indicators on gender-responsive programming. UNICEF's gender architecture is well resourced, and evaluations increasingly integrate gender equality. Country programmes are making progress in integrating gender in results statements and indicators, and Gender Equality PPPX topic pages provide guidance on how to integrate gender equality across all aspects of UNICEF work. A large majority of partners surveyed (95%) at global and country levels agree that UNICEF promotes consistently the equal rights and full participation of women and girls, almost half of them (47%) strongly agreeing—one of the highest levels of agreement across the partner survey.
- **Environment**: UNICEF's strategies reflect quite well the intended results of normative frameworks for environmental sustainability and climate change (ESCC). UNICEF committed to ESCC in the SP, developed ESCC-related indicators to monitor commitments, and adopted a corporate approach to climate change (An Environment Fit for Children) in 2019. It reorganised to better address ESCC and increased ESCC indicators at the mid-term review. Most partners (69%) agree that UNICEF promotes consistently environmental sustainability and addressed climate change. At CO level, UNICEF provides guidance on integrating ESCC into country programmes and interviews confirm its use, but this remains inconsistent and mainly in water, sanitation and hygiene (WASH) and disaster risk reduction (DRR); dependent on decentralised leaders; and affected by relatively weak processes and capacities.
- **Human rights**: UNICEF's strategies reflect quite well the intended results of normative frameworks for human rights, including protection of vulnerable people. The SP embeds the principles of human rights and "leave no one behind", commits to equity-focused programming in Goal Area 5, and includes indicators and targets for UNICEF contributions. Most partners surveyed agree that UNICEF promotes rights of the child as defined in the CRC (96%), UNICEF consistently acts to protect the rights of children in emergencies'(95%), and UNICEF consistently works to ensure special protection for the most disadvantaged children (93%). At CO level, PPPX offers ample guidance to integrate the human rights-based approach (HRBA) in the programming cycle. However, HRBA is limited by UNICEF's programming focus on specific groups (girls and women) and rights (social and economic), leaves gaps in addressing discrimination and exclusion, and is not reflected in results or effectively monitored.

MI 2.1 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for gender equality and the empowerment of women	Score
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.677**
Element 1: Dedicated policy statement on gender equality available and showing evidence of application	4
Element 2: Gender equality indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	4
Element 3: Accountability systems (including corporate reporting and evaluation) reflect gender equality indicators and targets	3
Element 4: Gender equality screening checklists or similar tools inform design for all new Interventions	4
Element 5: Human and financial resources are available to address gender equality issues	4
Element 6: Capacity development of staff on gender is underway or has been conducted	3
MI 2.1 Analysis	**Source documents**
Element 1 is achieved because UNICEF has a Policy on Gender Equality and Women's Empowerment (2010), the SP adopts gender equality as one of two cross-cutting priorities, and the SP is accompanied by a Gender Action Plan (2018-21). The Corporate Scorecard tracks indicators on gender-responsive programming and shows UNICEF met its targets for 2019 on all indicators. UNICEF interviews indicate the GAP mirrors the SP with five-year equality targets and is a top corporate priority along with humanitarian action. However, the "Realising Potential" Evaluation of UNICEF's Gender Action Plans (2019) concluded the gender policy is outdated and that instead of developing a new gender action plan, UNICEF should update its policy as it develops its Strategic Plan 2022-25. The updated road map to the development of the plan for 2022-25 confirms that UNICEF will update its gender policy in accordance with recommendations from the GAP evaluation. Element 2 is fully achieved because the Strategic Plan 2018-21 confirms that gender is integrated into all goal areas and the GAP 2018-21 explains how key gender equality results are embedded in the SP's results framework. The Evaluation of the UNICEF SP 2018-21 reports progress in integrating gender into country level results statements and indicators. UNICEF interviewees indicate progress has been made in articulating vision and results for gender equity, with the GAP being implemented alongside the SP and presented to EB, Goal Area 5 including gender equity as a result, gender equity being included as a cross-cutting priority, and "gender-responsive" programming being defined as a strategy in the SP. Element 3 is substantially met because the GAP 2018-21 provides detail on the accountability system to monitor and report on management indicators for gender equality, and PPPX guidance on Gender Integration in Country Programming in Development Contexts confirms that an accountability system is in place at CO level to monitor the implementation of the GAP. The GEROS Meta-Analysis for 2016-18 also noted improvements made in integrating gender equality into evaluations, and the Evaluation Office conducted an independent evaluation of the GAP, in compliance with UN-SWAP requirements to assess corporate gender policies (2019). It is not fully met because the Evaluation of UNICEF's Gender Action Plans reported accountability gaps in implementing gender commitments, with accountability limited to a high-level collective approach rather than individuals holding responsibility. Some UNICEF interviews indicate this leads to "patchy" implementation.	1-3, 13, 14, 28-36

Element 4 is fully achieved because the Gender Equality PPPX topic pages provide guidance on how to integrate gender equality across all aspects of UNICEF work, UNICEF provides a Gender Programmatic Review Toolkit, and some ROs (e.g., ESARO) report adapting the toolkit for their region. The 2020 annual report on the implementation of the UNICEF Gender Action Plan, 2018-21 highlights that UNICEF increased efforts in 2019 to use tools by providing support to 41 countries, mainly on data collection/analysis, training, partnerships, and communications. UNICEF interviews with multiple COs (e.g., the Lao People's Democratic Republic, Pakistan, Bangladesh and Ethiopia) confirm this. However, the Evaluation of the UNICEF's Gender Action Plans found that UNICEF produced gender tools but they were not sufficiently systematised and not fully used. Element 5 is fully achieved because the Report on the Implementation of the QPCR 2020 confirms a well-resourced gender architecture, the Evaluation of the UNICEF's Gender Action Plans confirms adequate human and financial resources to address gender, and the 2019 annual report on the implementation of the UNICEF Gender Action Plan 2018-21 confirms that UN-SWAP requirement of 15% for spending on gender-transformative results was nearly met (14.2% in 2019 and 14.1% in 2018). Nonetheless, the GAP evaluation found shortcomings in the system of Gender Focal Points, with little clear rationale for their appointment, lack of experience in gender equality, and significant capacity challenges. UNICEF interviewees indicated that financial resources were lacking, due to lack of flexible funding and/or lack of dedicated resources for gender equity, and human resources lacked gender expertise across programme areas and UNICEF divisions/offices. Element 6 is substantially achieved because UNICEF Corporate Scorecard tracks the percentage of staff who have completed a learning programme on gender responsive programming, with targets achieved for 2019. It is not fully achieved because the Evaluation of GAPs identified some weaknesses with respect to capacity development of staff on gender and recommends "broad-based training across UNICEF to ensure that gender equality awareness and technical competence reach all corners of the organisation". UNICEF interviewees also indicate a lack of gender expertise across programme areas, divisions and offices.	1-3, 13, 14, 28-36
MI 2.1 Evidence confidence	**High confidence**

MI 2.2 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for environmental sustainability and climate change (ESCC)	**Score**
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.33**
Element 1: Dedicated policy statement on environmental sustainability and climate change available and showing evidence of application	3
Element 2: Environmental sustainability and climate change indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	3
Element 3: Accountability systems (including corporate reporting and evaluation) reflect environmental sustainability and climate change indicators and targets	2
Element 4: Environmental screening checklists or similar tools inform design for all new interventions	2
Element 5: Human and financial resources 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	2

MI 2.2 Analysis	Source documents
Element 1 is substantially achieved because the UNICEF Strategic Plan (2018-21) commits to environmental sustainability and climate change: in 2019, UNICEF's Approach to Climate Change (An Environment Fit for Children) was adopted. The annual report for Goal Area 4 explains that UNICEF is currently building an evidence base on the impact of climate change on children to inform its future work in this area. In the Midterm Review of the Strategy Plan (MTR/SP) UNICEF committed to further integrating issues of environmental sustainability and climate change (ESCC). UNICEF interviewees indicated the approach to ESCC is "mainstreaming plus-plus", which means using all existing UNICEF levers and "not silos": advocacy on child rights and the environment, mainstreaming in sector programming, and internal sustainability work on CO_2 emissions. However, the element is not fully achieved because, in practice, implementation in programmes in inconsistent, depending on whether dedicated capacities are available and the decisions of decentralised leaders without clear accountability. Element 2 is substantially achieved because the Proposed Revised Results Framework on the Strategic Plan 2018-21 includes indicators to monitor ESCC commitments (on internal sustainability, child-sensitive climate policies in Goal Area 4 and DRR/risk informed programming). ESSC indicators were modified during the MTR/SP, including new indicators for WASH, and new indicators in Goal Area 1 (Health) and Goal Area 2 (Adolescent Engagement and Communications and Advocacy). It is not fully achieved because UNICEF CO interviews mention it most in relation to WASH (e.g., Bangladesh, Lao PDR, Lebanon, Mexico and Pakistan) and DRR (e.g., Lao PDR and Pakistan) and some were unclear how it fits into the SP framework. Element 3 is partially achieved because the Corporate Scorecard reports on ESCC commitments using the indicators mentioned above and the Evaluation Office conducted a formative evaluation in 2020 exploring UNICEF's climate and environment readiness status. It is not substantially achieved because some UNICEF interviewees question ESCC accountabilities at CO level where the matter was left very much to Country Representatives. In addition, few evaluations report on progress towards the implementation of ESCC commitments. Element 4 is partially achieved because UNICEF's PPPX includes guidance for integrating climate, energy and environment (CEE) Issues into Country Programming and some interviews at CO level refer to its use, although this is not systematic across country offices. However, interviewees note that UNICEF's guidance and processes for ESCC are considerably weaker than for gender. Element 5 is partially achieved because the 2019 Annual Report of the Programme Division confirms a reorganisation of its architecture to better address ESCC issues, the UNICEF Annual Report 2019 confirms increased resources for programming on ESCC, and the PPPX website also includes a page on climate financing which explains UNICEF's approach to climate financing to address the needs of children. It is not substantially achieved because UNICEF interviews at CO level report reliance on dedicated advisers at RO level with too little capacity at CO level. Element 6 is partially achieved because UNICEF's Agora platform provides a short e-course on Integrating Climate Change in UNICEF Programming, structured around four core modules. It is not substantially achieved because no evidence or measurement was found of actual capacity developed in this area as a result.	1, 14, 33, 37-45
MI 2.2 Evidence confidence	**Medium confidence**
Confidence in the evidence is medium for this MI because documentary evidence is lacking on the implementation of ESCC commitments, there is little or no evidence from evaluations, and evidence generated from Key Informants Interviews is patchy, including across the 14 country programmes.	

MI 2.3 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for human rights, including the protection of vulnerable people (those at risk of being "left behind")	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.83**
Element 1. Dedicated policy statement on human rights available and showing evidence of application	3
Element 2. Human rights indicators and targets fully integrated into the organisation's strategic plan and corporate objectives	3
Element 3: Accountability systems (including corporate reporting and evaluation) reflect human rights indicators and targets	3
Element 4: Human rights screening checklists or similar tools inform design for all new interventions	3
Element 5: Human and financial resources are available to address human rights issues	2
Element 6: Capacity development of staff on human rights is underway or has been conducted	3
MI 2.3 Analysis	**Source documents**
Element 1 is substantially achieved because the UNICEF Strategic Plan 2018-21 embeds the principles of human rights and the "leave no one behind" principle, and reaffirms UNICEF's commitment to equity-focused programming (which is at the heart of Goal Area 5). The Global Annual Report for Goal Area 5 highlights some of the ways UNICEF works to support children's rights, and UNICEF interviews at CO level provide multiple examples. It is not fully achieved because UNICEF interviews indicate a Human Rights unit encourages the application of the human rights-based approach (HRBA) but UNICEF's strong programming focus on specific groups (girls and women) and rights (social and economic rights) does not necessarily include all groups (e.g., indigenous groups, non-binary children) and all rights (civil and political rights) for children. It therefore leaves gaps in addressing discrimination, racism, exclusion and intersectionality, including in high-income countries. Element 2 is substantially achieved because the Revised Results Framework for the Strategic Plan 2018-21 includes indicators and targets to measure UNICEF's contribution to Goal Area 5 with several disaggregated by age, sex, disability, or geography. UNICEF includes indicators to monitor and report on the integration of HRBAs (in its change strategies). It is not fully achieved because UNICEF interviewees indicate that much of its HRBA work is not reflected in results, that human rights work and normative advocacy is not easily measured under UNICEF's quantitative monitoring system, data are often lacking and UNICEF's systematic "situation monitoring" does not constitute "child rights monitoring". Element 3 is substantially achieved because UNICEF produces an annual report on Goal Area 5 including contributions towards addressing inequities. Improvements were also noted in integrating principles of human rights and equity into evaluations. UNICEF tracks the number of COs that support national human rights institutions as well as the percentage of CPDs approved by the EB that meet organisation standards on the human-rights based approach. It is not fully achieved because, as mentioned above, human rights work and normative advocacy are not easily measured under UNICEF's quantitative monitoring system and SADD and data disaggregated by disability are often lacking. Element 4 is substantially achieved because PPPX offers ample guidance to integrate the HRBA at various stages of the programming cycle. UNICEF interviewees at CO level mentioned various	[1], [3], [28], [40], [41], [44], [46]–[49]

tools and guidance that help them to address human rights and the most vulnerable women and children: situation analysis and equity lens, Multiple Indicator Cluster Surveys and national survey data collection. It is not fully achieved because UNICEF interviewees indicate the HRBA has been reduced in recent years and UNICEF reporting shows the percentage of CPDs approved by the EB that meet organisation standards on the HRBA declined between 2018 and 2019 to 68%, which was short of the target for 2019 of 85%. Element 5 is partially achieved because the programme division (PD) incorporates a Human Right Unit and a Disability Section. The Human Rights Unit has a responsibility "to encourage, remind and drive the organisation into an explicit focus on the human rights-based approach to programming" and "to push attention onto the most marginalised, discriminated and excluded, and encourage all other aspects of HR based approach to programming". The MTR/SP confirms that in 2019, global programme expenses in Goal Area 5 across 154 countries totalled USD 0.50bn, including USD 0.27bn for humanitarian action in 60 countries. It is not substantially achieved because, alongside only limited information on the availability of human and financial resources to implement this work, UNICEF interviews indicate the Human Rights Unit is minimally resourced (just three staff). Element 6 is substantially achieved because in 2020 UNICEF revised its results-based management (RBM) training by integrating the two approaches of RBM and HRBA to develop a Rights and Results Based Management (RRBM). UNICEF interviewees indicate this is provided for all UNICEF staff. It is not fully achieved because UNICEF interviews indicate it replaces a more comprehensive one-week HRBA course that was stopped in recent years.	[1], [3], [28], [40], [41], [44], [46]–[49]
MI 2.3 Evidence confidence	**Medium confidence**
Confidence in the evidence for this MI is medium because we found no comprehensive document or independent evaluation, and diverse inputs from interviews reflect a complex and fragmented evidence base.	

OPERATIONAL MANAGEMENT

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

KPI 3: The operating model and human and financial resources support relevance and agility	**KPI score**
Satisfactory	**3.19**

UNICEF's operating model and human and financial resources are rated as satisfactory in their support of the organisation's relevance and agility.

- **Resource mobilisation**: UNICEF's resource mobilisation efforts are very much consistent with the organisation's core mandate and strategic priorities. The Strategic Plan defined "developing and leveraging resources and partnerships for children" as a change strategy and Global Resource Mobilisation Strategy 2018-21 provides specific direction and targets for maximising regular resources (RR) and leveraging public and private sector resources. UNICEF raised a record USD 1.43 billion from the private sector in 2018 but this amount was topped in 2020 in the context of COVID-19 when it raised USD 1.6 billion from the private sector – including USD 717 million in RR.
- **Performance-based HR**: UNICEF's HR systems and policies are performance-based and geared towards the achievement of results. The HR Strategy 2018-21 introduced a new approach to performance management, aimed at creating a "results-based culture of accountability, effectiveness and efficiency", linked staff performance to the SP, began promoting a matrix reporting structure, and revised the job descriptions of Country Representatives to include accountability to the Resident Coordinator. UNICEF interviewees noted an improved approach to performance management, but workplace culture was also divided by power differentials and questions have arisen about the fairness of promotion practices.

- **Resources aligned to functions**: UNICEF's organisational structures and staffing do well at ensuring that human and financial resources are "continuously aligned and adjusted to key functions". The HR Strategy 2018-21 aims to support implementation of the SP (which considers staff capacity a key enabler) and the integrated budget calculated the resources needed to implement the Strategic Plan. However, UNICEF lacks yearly estimations of resource allocations across functional areas, a budget formulation tool did not work as intended, and offices continue to default to hiring staff without considering alternatives such as partnerships or private sector providers. UNICEF is reviewing its business models, through the Reimagining Business Models Project and the process remains underway, but no review document was seen, and UNICEF interviewees have raised questions about the exercise's rationale, scope, priorities and risks.
- **Decentralised decision making**: UNICEF resource reallocation and programming decisions can be made at a decentralised level. Heads of Office/COs are responsible for preparing results frameworks and integrated budget submissions, have full financial authority and responsibility for budgets allocated, and Country Representatives are empowered to reallocate funds within the CP and make decentralised HR decisions. UNICEF's highly decentralised model is seen as an advantage and makes the organisation more agile than comparable agencies. But decentralised decisions are limited by "unpredictable" and "unaccountable" global leadership and lack of clarity about risk tolerance in emergencies.

MI 3.1 Organisational structures and staffing ensure that human and financial resources are continuously aligned and adjusted to key functions	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.17**
Element 1. Organisational structure is aligned with, or being reorganised to, requirements set out in the current strategic plan	2
Element 2. Staffing is aligned with, or being reorganised to, requirements set out in the current strategic plan	4
Element 3. Resource allocations across functions are aligned to current organisational priorities and goals as set out in the current strategic plan	3
Element 4. Internal restructuring exercises have a clear purpose and intent aligned to the priorities of the current strategic plan	2
Element 5. [UN] Engagement in supporting the Resident Coordinator systems through cost-sharing and Resident Coordinator nominations	4
Element 6. [UN] Application of mutual recognition principles in key functional areas	4
MI 3.1 Analysis	**Source documents**
Element 1 is partially achieved because the UNICEF Integrated Budget 2018-21 reported substantive changes to HQ functions made over the previous four years; the MTR of the Integrated Budget (MTR/IB) stated in 2020 that a review of the business model was underway; and UNICEF's Reimagining Business Models Project Site reported the Executive Director requesting "to reimagine our current business models with the specific aim of making them fit-for-purpose as one of the key drivers of accelerated action for children". It is not substantially achieved because this process remains underway and the business model review document was not seen. Staff interviews indicate UNICEF's core structure is decentralised to support programme delivery at CO level, and generally remains too "linear" and "hierarchical". Element 2 is fully achieved because the UNICEF Strategic Plan, 2018-21 defined staff capacity as an enabler to support the delivery of results and change strategies, and the Human Resources Strategy 2018-21's stated aim was to support the SP and its implementation. At CO level, UNICEF interviewees explained how work plans are developed and approved. Partners surveyed widely agree that UNICEF's staff are sufficiently experienced and skilled to work successfully in the	1, 3, 6-11, 13, 24, 50-59

different contexts of operations (90%), present in country for a long enough time to build the relationships needed (85%), and that UNICEF has a sufficient number of staff, either in or accessible to countries where it operates to deliver interventions (83%). Nonetheless, interviews noted it remained UNICEF's "default mode" to hire staff for work plans without considering other resourcing options, such as working through partnerships or contracting private companies. Element 3 is substantially achieved because the Integrated Budget 2018-21 calculated the resources needed to implement the Strategic Plan; a UNICEF financial report and audited financial statements in 2018 stated the integrated budget detailed resources for the five goal areas in the SP over the entire four-year period, and DFAM's Strategic Resource Management section oversaw resource allocation and piloted a Budget Formulation Tool to enable resource planning fully aligned with the SP. Regarding COVID-19, in 2020 UNICEF produced a guidance note on grant management in the context of the COVID-19 response focused on reprogramming and extension of existing grants and frontloading new grants with donor partners. It is not fully achieved because the UNICEF financial report and audited financial statements found no yearly estimations, there were deficiencies in the mapping of programme areas at the country level to the goal areas of the Strategic Plan, and DFAM's Budget Formulation Tool application faces performance issues and has been frozen while the issues were addressed. Element 4 is partially achieved because of efforts established in March 2020 as part of the Mid-Term Review of the Strategic Plan whereby a Task Team 3 (TT3) conducted a thorough review of UNICEF's programme delivery model and key business processes from both programme and operations perspectives to make UNICEF fit for purpose. in 2020. The overall goal was to make UNICEF an agile organization that can deliver programmatic results quickly and more efficiently, while appropriately managing risk and achieving value for money. The findings and recommendations on "Business Process Simplification, Modernization and Recalibration" were presented by the task team with the purpose of making UNICEF [more] fit for purpose, agile, and efficient. The element is not fully achieved as the business model review document was not available for review, and there was less evidence of restructuring operational activities and financial resources in response to Covid. Element 5 is fully achieved because UNICEF's QCPR report 2020 confirmed efforts to improve the Resident Coordinator (RC) system by empowering RCs, supporting the RC pool, and funding the RC system; UNICEF's UNDS Information Note 2020 reported on these efforts. UNICEF interviewees noted that new management accountability at CO level means the UNICEF Country Representative now also reports to the RC (with a revised job description including UNDS reform responsibilities in their appraisal). UNICEF interviewees also cited ongoing challenges such as dual reporting, RC overreach, and differing Representative attitudes or unwillingness. Element 6 is fully achieved because, according to the UNICEF's UNDS Information Note 2020, UNICEF is one of the first UN organisations to have recognised the UNDS concept of mutual recognition of the processes and systems of UN entities in area like procurement, finance, logistics, ICT, administration and human resources to generate efficiency gains and save costs. The Corporate Scorecard indicates that, in 2019, 53% of country offices reported efficiency gains through Common Business Operations (BOS), compared to only 20% in 2017. Interviewees also noted that the UNICEF Global Shared Services Centre (GSSC) actively participates in the United Business Innovations Groups (BIG), and is exploring the possibility of using it to provide admin and HR services to other UN organisations.	1, 3, 6-11, 13, 24, 50-59
MI 3.1 Evidence confidence	**Medium confidence**
Confidence in the evidence for this MI is medium because a range of different sources were seen, but none were very definitive, and the business model review document was not yet available.	

MI 3.2 Resource mobilisation efforts consistent with the core mandate and strategic priorities	Score
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.80**
Element 1. Resource mobilisation strategy/case for support, with clear targets and monitoring and reporting, explicitly aligned to current strategic plan	4
Element 2. Resource mobilisation strategy/case for support reflects recognition of need to diversify the funding base, particularly in relation to the private sector	3
Element 3. Resource mobilisation strategy/case for support seeks multi-year funding within mandate and strategic priorities	4
Element 4. Resource mobilisation strategy/case for support prioritises the raising of domestic resources from partner countries/institutions, aligned to goals and objectives of the strategic plan/ relevant country plan	4
Element 5. [UN] 1% levy systematically collected and passed on to the UN Secretariat	4
MI 3.2 Analysis	**Source documents**
Element 1 is fully achieved. The UNICEF Strategic Plan 2018-21 defined "Developing and leveraging resources and partnerships for children" as one of eight change strategies (with related indicators) to achieve the SP results. The UNICEF Global Resource Mobilisation Strategy provides an overall vision and direction for mobilising resources including results statements and targets for maximising regular resources (RR) and to leverage public and private sector resources. The UNICEF Public Partnerships Division Annual Report 2018, for example, reported on progress in resource mobilisation compared to the Strategic Plan. UNICEF interviewees consider both funding types – RR and other resources (OR) – to be complementary. Nonetheless the MTR/SP noted a decrease in UNICEF's revenue (and RR in particular), highlighted the crucial importance of RR for accelerating development results, and stated UNICEF will focus on accelerating the mobilisation of regular resources by advocating with government partners and individual donors and "reaffirming the criticality of multilateral institutions in meeting global challenges". UNICEF interviewees highlighted the decreasing quality of funding (with more earmarked OR funds), a need for more flexible resources (including flexible humanitarian resources, especially in an uncertain COVID-19 context) and the risk that reduced RR and increased OR undermines UNICEF's funding model and creates inefficiencies. Element 2 is substantially achieved because the UNICEF Strategic Plan 2018-21 aimed to "maintain a strong focus on mobilising resources from Governments and the private sector". The UNICEF Global Resource Mobilisation Strategy aimed to further strengthen and diversify the portfolio for resource mobilisation with a focus on revenue streams from the public sector (Traditional Government Resource Partners, New and Emerging Government Partners, International Financial Institutions, Global Programme Partnerships, and UN Joint Programmes); the Private Sector (Individual donors, Key influencers, and Business), and Public and Private Sector Initiatives (Multi-Stakeholder Partnerships, Innovative Finance Arrangements). UNICEF's Private Sector Plan 2018-21 established a revenue goal of USD 9.6 billion gross (USD 7.5bn net) and in 2018, total private sector revenue was USD 1.43 billion, at the time the highest amount ever generated from the private sector in any given year – although it was topped in 2020 in the context of COVID-19 when USD 1.6bn was raised from the private sector. In 2020 the MTR/SP reported "significant variance" in reaching targets for private sector funding due to global fundraising market contraction, and UNICEF rolled out its Business for Results (B4R) approach to build the capacity of COs to engage	1, 3, 7, 13, 22-24,60-64

with the business sector. In Eastern and Southern Africa (ESARO), for example, UNICEF is looking to engage with the private sector beyond fundraising to partnerships for innovation and scaling up innovation. However, it is not fully achieved. The Corporate Scorecard reports that the proportion of revenue from donors other than the top 15 has increased from 28.3 percent in 2017 to 33.1 percent in 2019, but it is still short of the 2019 target of 37 percent. Element 3 is fully achieved. The UNICEF Global Resource Mobilisation Strategy 2018-21 undertook to "Strengthen the narrative on the value of RR, thematic funds and multi-year funding, and provide clear evidence of how these funds help to leverage development/emergency funding, improve efficiency and cost-effectiveness and produce results"; the UNICEF Public Partnerships Division Annual Report 2018 reported on multi-year partnerships to provide "Core and Flexible Resources and Multi-Year Funding" established in 2018 with Sweden, the United Kingdom, Germany and Generation Unlimited. In 2021, UNICEF reported that the proportion of multi-year RR contributions had steadily increased from 7% of overall RR contributions in 2016 to 18% in 2020. For humanitarian contexts the resource mobilisation focus was to strengthen two critical quality funding elements that can help bridge the humanitarian-development nexus: increasing flexible/thematic funding and ensuring that funds are multi-year. The Grand Bargain Annual Independent Report 2019 indicated that UNICEF multiyear funding decreased, UNICEF passed on 30% of its multiyear funding to partners and increased the number of countries with multi-year plans from 11 in 2018 to 18 in 2019. Element 4 is fully achieved because the SP defines two change strategies which involved mobilising domestic resources from governments (Developing and leveraging resources and partnerships for children) and from business (Harnessing the power of business and markets for children). The UNICEF Global Resource Mobilisation Strategy 2018-21 referred to leveraging domestic resources as a key component, "including in countries that have difficulty mobilising funds from traditional resource partners, for example, middle income and high-income countries". COs are key to UNICEF's resource mobilisation activities in the field, where they fundraise from public and private sector partners to meet the funding needs of their programmes. UNICEF's 33 National Committees, each established as an independent local NGO (mainly in high-income countries), work to raise funds from the public and private sector. UNICEF's QCPR Report in 2020 reported a continued focus on "the acceleration of UNICEF regular resources fundraising from public sector resources in programme countries"; and UNICEF interviews at CO level confirm such efforts, notably through "hybrid offices" in the Asia Pacific region which combine resource mobilisation and programme delivery. Element 5 is fully achieved. In 2018 UNICEF reported it had begun operationalising the 1% co-ordination levy and identified any potential implications. In 2020 it reported that USD 3.39 million had been transferred to Development Cooperation Office from levies in 2019. But it had found that a majority of donors were electing to take the 1% levy from programmatic funding (instead of adding it on top of the contribution amount), thereby reducing programmatic funding for non-core projects. Consequently, UNICEF is preparing a review of the levy arrangements and their wider impact.	1, 3, 7, 13, 22-24,60-64
MI 3.2 Evidence confidence	**High confidence**

MI 3.3 Resource reallocation / programming decisions responsive to need can be made at a decentralised level	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1. An organisation-wide policy or guidelines exist that describe the delegation of decision-making authorities at different levels of the organisation	2
Element 2. Policy/guidelines or other documents provide evidence of a sufficient level of decision-making autonomy available at the country level (or other decentralised level as appropriate) regarding resource reallocation/programming	4
Element 3. Evaluations or other reports contain evidence that reallocation/programming decisions have been made to positive effect at country or other local level as appropriate	3
Element 4. The MO has made efforts to improve or sustain the delegation of decision-making on resource allocation/programming to the country or other relevant levels	3
MI 3.3 Analysis	**Source documents**
Element 1 is partially achieved because UNICEF Financial and Administrative Policies refer to its accountability framework, which was approved in 2009, and define internal controls and budgeting policy along with related roles and responsibilities. In 2012, UNICEF adopted Simplified Standard Operating Procedures (SSOPs) for Corporate Emergency Activation Procedure for humanitarian situations designated as Level 3 emergencies. It is not substantially achieved because the assessment did not find clear policy and guidelines describing the delegation of decision-making authorities at different levels of the organisation. Element 2 is fully achieved because the UNICEF Financial and Administrative Policy 2 (Budget) specifies that Heads of Office/COs are responsible for preparing results frameworks and integrated budget submissions and have full financial authority and responsibility for budgets allocated. UNICEF interviewees speak of a highly decentralised model where Country Representatives are empowered, to reallocate funds within the country programme and make decentralised HR decisions (for P1-P4 level posts). Element 3 is substantially achieved because evaluations offer some evidence about effective reallocation and programme decisions. For example, the evaluation of the UNICEF Level 3 response to the cholera epidemic in Yemen highlighted the importance of donor and UNICEF flexibility in the re-allocation of funds towards cholera response priorities. Country office interviews indicated flexibility was afforded in the COVID-19 response (e.g., Ethiopia) and by the L3 procedures (e.g., Bangladesh). It is not fully achieved because only limited specific evidence was found of reallocation/programming decisions and their effects at CO or local level. Element 4 is substantially achieved because the comprehensive review, Strengthening UNICEF's Humanitarian Action 2020, found its decentralised model is generally seen as an advantage and makes the organisation more agile than other agencies. It is not fully achieved because the review found much depends on the quality of the decentralised leadership and "unpredictable" global leaders, who were sometimes unwilling to share accountability, made it difficult for COs to take calculated risks to progress a response. In 2020, the OIAI's Thematic Review of UNICEF's Emergency Procedures for COVID-19 Response also found emergency procedures were underused and the risk tolerance or appetite for the utilisation and adherence to COVID-19 procedures was undefined. It	64-75
recommended a clarification of responsibilities and accountabilities of HQ divisions and regional offices about support to country offices during an emergency.	64-75

MI 3.3 Evidence confidence	Medium confidence
Confidence in the evidence for this MI is medium because no accountability framework or relevant evaluation evidence was available, and document coverage was somewhat incomplete.	

MI 3.4 HR systems and policies performance-based and geared to the achievement of results	Score
Overall MI rating	**Satisfactory**
Overall MI score	**2.80**
Element 1. A system is in place which requires all staff, including senior staff, to undergo performance assessment	3
Element 2. There is evidence that the performance assessment system is systematically implemented by the organisation for all staff and to the required frequency	3
Element 3. The performance assessment system is clearly linked to organisational improvement, particularly the achievement of corporate objectives, and to demonstrating the ability to work with other entities	3
Element 4. Staff performance assessment is applied in decision-making on promotion, incentives, rewards, sanctions etc.	1
Element 5. A clear process is in place to manage disagreement and complaints regarding staff performance assessments	4
MI 3.4 Analysis	**Source documents**
Element 1 is substantially achieved. The UNICEF Strategic Plan 2018-21 stated "UNICEF will continue to evaluate the performance of each individual and will increasingly focus on assessing and recognising office level contributions to results". The Human Resources Strategy 2018-21 included the goal "Creating a results-based culture of accountability, effectiveness and efficiency where everyone understands what is expected of them and where performance is recognised and rewarded", and a report on Human Resources Reform Initiatives 2017 described a new approach to performance management that highlighted a "performance management culture". The UNICEF Division of Human Resources 2019 Annual Report described performance management activities (i.e., training, a new competency framework, a programme to support national staff pursuing international careers, and promotion of a "high performance culture") and highlighted the "revised performance management approach" as a key achievement. It is not fully achieved because in 2019, the Report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority found a workplace culture divided by power differentials and offices that "function like fiefdoms", and the DHR was seen as "an enabler of uneven application of human resource policies and local mismanagement". It recommended a culture change and a complete transformation of human resource management for DHR to "regain the trust of staff". Element 2 is partially achieved because the Human Resources Strategy 2018-21 aimed to deliver on performance management through a culture of "ongoing honest feedback, strengthened managers' ability to manage performance, and professional support from Human Resources Business Partners". UNICEF interviews noted a simplified and improved approach to performance management since the 2016 "new HR reform" which involves feedback, regular check-ins, and an online system. It is not fully achieved because CO interviews also highlight challenges, such as overemphasis on a Country Representative's technical competencies over leadership capacity, a vertical organisation structure that complicates a supervisor's ability to give quality feedback, and ongoing difficulties in managing poorly performing staff.	13, 50, 51, 66, 77, 78

Element 3 is substantially achieved because the Human Resources Strategy 2018-21 clearly linked staff performance to the Strategic Plan. The UNICEF Division of Human Resources 2019 Annual Report referred to a new matrix reporting structure introduced in 2019 in the HR and staff well-being functions in country and regional offices. This had provided greater functional oversight and support and was planned for expansion to other functional areas during 2020. UNICEF's QCPR Report 2020 highlighted a revised job description for its Country Representatives to include a specific performance deliverable on contribution to United Nations country team results with UNICEF regional directors seeking inputs from Resident Coordinators on the performance of Country Representatives. It is not fully achieved because the working with other agencies requirement is only specified for the Country Representatives, not all relevant staff. Element 4 is not achieved because the Human Resources Strategy 2018-21 aims for a culture where performance is recognised and rewarded, but does not mention decision-making, promotion, incentives and sanctions. Little or no other evidence was found on these practices. In 2019, the Report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority recommended an in-depth review of career mobility practices and examination of how policies might contribute to talented staff, especially women, leaving UNICEF. It also indicated that people management skills were not considered in the selection and promotion criteria for managers. Element 5 is fully achieved because the UNICEF Division of Human Resources 2019 Annual Report reported on the handling of underperformance and included staff rebuttals. Since the beginning of the quadrennium, a total of 237 cases of low performance in more than 90 offices were managed by supervisors with active guidance and support from DHR. Staff members' rebuttal requests are reviewed by experienced external experts, ensuring the efficiency, neutrality and quality of rebuttal reviews.	13, 50, 51, 66, 77, 78
MI 3.4 Evidence confidence	**High confidence**

KPI 4: Organisational systems are cost- and value-conscious and enable transparency and accountability	**KPI score**
Highly satisfactory	**3.598**

UNICEF's organisational systems are rated as highly satisfactory for their cost- and value-consciousness, and enabling transparency and accountability.

- **International audit standards, control mechanisms, and anti-fraud procedures**: UNICEF has excellent financial accountability practices, notably auditing, internal controls and anti-fraud, where it uses all best practice systems, processes and behaviours. A single weakness found in whistle-blower protection has now been addressed.
- **Decision-making, disbursement, and results-based budgeting**: UNICEF has strong financial management practices, including transparent allocations, disbursals as planned, and results-based budgeting. It aligns regular resources to strategic goals, allocates funds to country programmes according to a transparent formula, reviews its integrated budget at mid-term, publishes yearly financial statements comparing budget and spending, explains variances, introduced and applies results-based budgeting (RBB) principles, and reports spending according to results. However, it is facing the challenge that RR, which can be freely allocated, only make up around one-quarter of UNICEF funding. The rest is comprised of earmarked OR that allows donors to "buy into" specific parts of the SP, which has complicated the allocation of funding to strategic priorities. This may explain why the partners surveyed were relatively unconvinced or unclear about UNICEF's financial management.

Prevention of sexual exploitation and abuse/sexual harassment: UNICEF's practices are relatively strong in the newly assessed area of PSEA/SH, following its commissioning of an independent review, and the adoption of a strategy and action plan to address both. With regard to sexual harassment, UNICEF updated its policy on prohibited conduct, developed a charter promoting core values and behaviours, created a co-ordinator post, rolled out mandatory training, provided a trusted mechanism for reporting, responded increasingly quickly. In the area of PSEA, UNICEF played a leadership role at IASC level to promote an acceleration plan focused on the operational response, strengthened systems in 54 UNICEF country offices, conducted mandatory training of 96% of UNICEF staff, began assessing implementing partners, strengthened investigations, and committed to providing survivor support. However, challenges included a lack of PSEA indicators in the Strategic Plan, resource implications of PSEA requirements at CO level, a lack of perceived inter-agency PSEA work in some countries, and the lack of survivor services and systems in many countries.

MI 4.1 Transparent decision-making for resource allocation, consistent with strategic priorities over time (adaptability)	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.25**
Element 1: An explicit organisational statement or policy is available that clearly defines criteria for allocating resources to partners	4
Element 2: The criteria reflect targeting to the highest priority themes/countries/areas of intervention as set out in the current strategic plan	3
Element 3: Resource allocation mechanisms allow for adaptation in different contexts	2
Element 4: The organisational policy or statement is regularly reviewed and updated	4
MI 4.1 Analysis	**Source documents**
Element 1 is fully achieved because UNICEF's Integrated Results and Resources Framework describes the planned use of resources for the strategic plan goals, specifying resources allocated to strategic goals, and through Country Programmes of co-operation. The EB Overview of UNICEF Oversight and Financial Management describes how RR is allocated according to a formula based on three core criteria: gross national income (GNI) per capita, Under five mortality rate, and child population. UNICEF allocates these resources to Country Programmes which are implemented in partnership with governments and often through programme co-operation agreements. In the survey, 69% of partners responding agreed to some extent that UNICEF openly communicates the criteria for allocating financial resources. However, over half of survey respondents were unconvinced (18% somewhat agreed, 15% disagreed and 16% no opinion/don't know). Global policy and country strategy partners were less convinced than implementing partners, and partners expressed lower levels of agreement about UNICEF's management of financial resources than on other questions. This may indicate that implementing partners, who receive funding via UNICEF, have more clarity about the criteria than other partners, who do not. Element 2 is substantially met because the Assessment of the Regular Resource Allocation System to Country Programmes confirmed the allocation system targeted RR to countries with children in the greatest need; consistently allocated more than 60% of RR to the least developed countries, as required by the Executive Board; and allocated at least 50% to Sub-Saharan Africa as required by the SDG "leave no one behind" agenda. It is not fully met because RR resources allocated by these criteria make up only around one-quarter of UNICEF funds (see the UNICEF Strategic Plan Updated Financial Estimates 2020-23). UNICEF interviews indicate that relatively little funding is available to allocate by formula once core functions are covered, allowing "donors to buy into parts of Strategic Plan" and thus complicating UNICEF's ability to invest in its strategic priorities. UNICEF's	6, 7, 62, 66, 69, 79

global policy partners, including EB members, were split on whether "UNICEF's strategic allocation and resources is transparent and coherent with agreed strategic priorities", with a majority of these survey respondents unconvinced (58%). Element 2 is partially achieved because the UNICEF Financial and Administrative Policy 2: Budget provides information on flexible resource allocation mechanisms, namely the 7% Set-Aside and the Emergency Programme Fund (EPF), which UNICEF interviews indicate allows the ED to allocate funding to bridge gaps in emergencies or critical issues, and the ED Briefing to the Executive Board on COVID-19 highlighted new flexible procedures to adjust programmes in light of the pandemic. It is not substantially met because little evidence was found about how these mechanisms facilitate re-allocations in the context of the COVID-19 crisis. Element 4 is fully achieved because the UNICEF Financial and Administrative Policy 2: Budget states the integrated budget covers a planning period of four years, and the integrated budget was reviewed at mid-term (see Report on the Midterm Review of the UNICEF Integrated Budget, 2018-21).	6, 7, 62, 66, 69, 79
MI 4.1 Evidence confidence	**High confidence**

MI 4.2: Allocated resources disbursed as planned	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.75**
Element 1: The institution sets clear targets for disbursement to partners	3
Element 2: Financial information indicates that planned disbursements were met within institutionally agreed margins	4
Element 3: Clear explanations, including changes in context, are available for any variances against plans	4
Element 4: Variances relate to external factors rather than internal procedural blockages	4
MI 4.2 Analysis	**Source documents**
Element 1 is substantially achieved because the Midterm Review of the UNICEF Integrated Budget 2018-21 (MTR/IB) states that "Of the US$22.3 billion available for 'programmes' in the revised plan, UNICEF would channel US$21.1 billion (or 95%) through country programmes in accordance with the original approved plan". Most partners surveyed (67%) agreed in some form that UNICEF provides reliable information on when financial allocations and disbursement will happen, with programme implementing partners, the largest group of respondents, expressing the highest levels of agreement (77.5%). It is not fully achieved because just over half of partners surveyed, especially global and strategic partners who do not receive funding from UNICEF, were unconvinced (18% somewhat agree, 16% disagree and 16% have no opinion/don't know). Element 2 is fully achieved. UNICEF publishes yearly financial statements comparing budgets and spending (e.g., UNICEF 2020, Financial Report and Audited Financial Statements for the Year Ended 31 December 2019 and Report of the Board of Auditors). It reports updated financial estimates to the Executive Board on a rolling basis (UNICEF 2020, UNICEF Strategic Plan: Updated Financial Estimates, 2020-23) and the MTR/IB 2018-21 considered actual income and expenditures for 2018 as well as revised projections for 2019.	7, 26, 53, 80

Element 3 is fully achieved because the Financial Report and Audited Financial Statements for the Year Ended 31 December 2019 and Report of the Board of Auditors (Section V) and the MTR/IB 2018-21 explain variances in planned income and how these were revised. In its Updated Financial Estimates 2020-23, UNICEF was "assessing the impact of the COVID-19 pandemic on current and future income estimates", and pivoting to revise strategies to limit any potential downturn in resource mobilisation results. Based on the latest available information, UNICEF was preparing its financial framework and "adopting a conservative financial outlook for the period 2020–2023, while closely monitoring developments." Element 4 is fully achieved because the MTR/IB 2018-21 outlines the external factors responsible for the reduction in RR. It explains how the variance between budget and actual spending in 2019 was mainly driven by these external factors: modifications in programming that arose as a result of emergencies (OR Regular), challenges in the operating environment faced by UNICEF staff (OR Emergencies), and utilisation of the special purpose budget category (Institutional Budget), as well as the timing of contributions which were received late in December.	7, 26, 53, 80
MI 4.2 Evidence confidence	**High confidence**

MI 4.3: Principles of results-based budgeting applied	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.50**
Element 1: The most recent organisational budget clearly aligns financial resources with strategic objectives/intended results of the current strategic plan	4
Element 2: A budget document is available that provides clear costs for the achievement of each management result	4
Element 3: Systems are available and used to track costs from activity to result (outcome)	3
Element 4: There is evidence of improved costing of management and development results in budget documents reviewed over time (evidence of building a better system)	3
MI 4.3 Analysis	**Source documents**
Element 1 is fully achieved. The principles of results-based budgeting are enshrined in the UNICEF Financial and Administrative Policy 2 (Budget). The UNICEF Integrated Results and Resources Framework (IRRF) presents planned regular resources (RR) and other resources (OR) for each of the five goal areas outlined in the UNICEF Strategic Plan(2018-1, and the Assessment of Ways to Enhance Results-Based Budgeting explains the need for the IRRF to estimate the resource requirements of the Strategic Plan. UNICEF interviewees indicate that RBB was practised in all UNICEF processes since 2017, the budget can be linked to the main results of the SP, allocations are well aligned with the SP, and much attention is paid to maintaining this alignment. Executive Board members and programme implementing partners, the partner categories surveyed for this question, generally agreed (80%) that UNICEF applies principles of results-based budgeting and reports expenditures according to results, with more than one-quarter (26%) of them agreeing strongly. Element 2 is fully achieved because the UNICEF Integrated Budget (2018-21) presents planned regular resources (RR) and other resources (OR) for the organisational effectiveness and efficiency results, and each of the four intended results are broken down into cluster areas which include indicative budget lines. PPPX guidance explains how resources for management results are planned for at country level.	6, 54, 66, 69, 81, 82

Element 3 is substantially achieved. The Assessment of Ways to Enhance Results-Based Budgeting describes the system used to track costs and strengthen RBB, the Integrated Budget Costing System, which is an enterprise resource planning tool essential for aligning resources with results at the country, regional and global levels. Used for costing the various types of post (human resources) and non-post items needed for programmes, the system builds on inflation parameters, exchange rates and multipliers to estimate staff costs, current local salary scales and other budgetary related information. It is not fully achieved because the tool involved a great deal of manual intervention and used multiple platforms for data entry, thereby complicating budget preparation and implementation processes, so UNICEF was in the process of replacing it with a new budget tool. However, the report of the Board of Auditors identified shortcomings with this new budget formulation tool, and by mid-July 2019 it was taken offline to be rectified. The tool is considered critical for appropriate planning, budget consolidation and appropriately linking planned and actual expenditure. Element 4 is substantially achieved because in 2017 the Assessment of Ways to Enhance Results-Based Budgeting, presented to the Board in preparation for the strategic plan, reported how RBB had improved across UNICEF in recent years, notably through the development of guidance and tools. It is not fully achieved because the assessment noted areas for further improvement, such as consolidating the range of guidance on value for money into a coherent guidance note that could be used at all levels of UNICEF, continuing the roll out of the comprehensive RBM learning package, and expediting the development and roll out of the new budget formulation tool. It also identified key factors that complicated the implementation of RBB at UNICEF, notably its decentralised structure and reliance on voluntary contributions (i.e., limited budget for this type of work).	6, 54, 66, 69, 81, 82
MI 4.3 Evidence confidence	**High confidence**

MI 4.4: External audit or other external reviews certify that international standards are met at all levels, including with respect to internal audit	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**4.00**
Element 1: External audit conducted which complies with international standards	4
Element 2: Most recent external audit confirms compliance with international standards across functions	4
Element 3: Management response is available to external audit	4
Element 4: Internal audit functions meet international standards, including for independence and transparency	4
MI 4.4 Analysis	**Source documents**
Element 1 is fully achieved because UNICEF submits yearly financial statements for external audit to the Board of Auditors, and the Report of the Board of Auditors on the financial statements confirms that these comply with international standards. Element 2 is fully achieved because the external audit confirms compliance with international standards across functions, stating "The Board has issued an unqualified audit opinion on the financial statements for the period under review as reflected in chapter I." UNICEF interviews indicate its audit function, the Office of Internal Audit and Investigation, plans a series of thematic audits on COVID-19 funds, HACT, and digitalisation and that an External Quality Assessment is required for the audit function.	54, 83-85

Element 3 is fully achieved because, according to Decision 2018/3 of the Executive Board, UNICEF has been required to make publicly available a management response to the external audit since 2019. UNICEF's management response to the report of the Board of Auditors is presented to the Executive Board and is publicly available. Element 4 is fully achieved because the External Quality Assessment of the UNICEF internal audit function confirms that internal audit is done according to international standards. The Review of Audit and Oversight Committees in the United Nations Systems found that the reporting lines of the UNICEF Audit Advisory Committee were not fully aligned with principles of independence, but the 2019 Annual Report of the UNICEF Audit Advisory Committee confirmed the Joint Inspection Unit (JIU) recommendation was addressed through the 2020 revision of the Charter.	54, 83-85
MI 4.4 Evidence confidence	**High confidence**

MI 4.5: Issues or concerns raised by internal control mechanisms (operational and financial risk management, internal audit, safeguards etc.) are adequately addressed	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**4.00**
Element 1: A clear policy or organisational statement exists on how issues identified through internal control mechanisms/reporting channels (including misconduct such as fraud, sexual misconduct) will be addressed	4
Element 2: Management guidelines or rules provide clear guidance on the procedures for addressing any identified issues, and include timelines	4
Element 3: Clear guidelines are available for staff on reporting any issues identified	4
Element 4: A tracking system is available that records responses and actions taken to address any identified issues	4
Element 5: Governing body or management documents indicate that relevant procedures have been followed/action taken in response to identified issues, including recommendations from audits (internal and external) with clear timelines for action	4
MI 4.5 Analysis	**Source documents**
Element 1 is fully achieved because the UNICEF Financial and Administrative Policy 1: Internal Controls confirms that UNICEF has an Internal Control Integrated Framework and that the Office of Internal Audit (OIAI) has the responsibility for monitoring the effectiveness of the internal control system and for conducting investigation of fraud, corruption and other forms of misconduct. The Charter of the OIAI confirms it has the responsibility to submit investigation reports to relevant instances for appropriate follow-up actions (in June 2021 a new charter replaced the one mentioned here). The OIAI 2019 Annual Report to the Executive Board also reported that the investigation function has increased its capacity to implement the policy. Element 2 is fully achieved. The UNICEF Financial and Administrative Policy 1: Internal Controls gives heads of offices responsibility for implementing internal control. An Internal Control Reference Guide was published in August 2020 to guide managers in aligning with UNICEF Internal Control Policy and procedures, and the PPPX provides tools and guidance to identify and report on irregularities at CO level, through the Financial Assurance Module, part of the eTools digital partnership management ecosystem.	14, 86-90

Element 3 is fully achieved because the UNICEF Financial and Administrative Policy 1: Internal Controls includes provisions requiring staff to report issues of concern, and the OIAI website includes information on how to report issues of wrongdoing, providing an investigation hotline for reporting fraud and abuse (https://www.unicef.org/auditandinvestigation/investigations). Element 4 is fully achieved. The UNICEF OIAI 2019 Annual Report to the Executive Board explains how it tracks investigations and actions taken to address issues identified. The results framework that accompanies the SP tracks the number of audit recommendations (internal and external) that are outstanding with clear timelines for their implementation. Element 5 is fully achieved because UNICEF produces an annual management response to the OIAI and presents it to the Board, detailing actions taken to address recommendations from the OIAI. The report summarises the actions taken by UNICEF to implement recommendations related to risk areas at headquarters and field level, provides insights into cases of fraud and misconduct investigated by the OIAI and the actions taken, and highlights collective efforts taken by UNICEF divisions and offices to implement recommendations. The EB members surveyed agreed almost unanimously that UNICEF adequately addresses issues and concerns raised by internal control mechanisms, with 14 out of the 16 agreeing (1 somewhat disagreeing and 1 don't know/no opinion).	14, 86-90
MI 4.5 Evidence confidence	**High confidence**

MI 4.6: Policies and procedures effectively prevent, detect, investigate and sanction cases of fraud, corruption and other financial irregularities	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.83**
Element 1: A clear policy/guidelines on fraud, corruption and any other financial irregularities is/are available and made public	4
Element 2: The policy/guidelines clearly define/s the roles of management and staff in implementing/complying with them	4
Element 3: Staff training/awareness-raising has been conducted on the policy/guidelines	4
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)	3
Element 6: Annual reporting on cases of fraud, corruption and other irregularities, including actions taken, ensures that they are made public	4
MI 4.6 Analysis	**Source documents**
Element 1 is fully achieved because UNICEF launched its Anti-fraud Strategy in 2018 and made it public, with the objective to "bring together UNICEF's policy, procedure, guidance, approaches and tools under one comprehensive resource in order to strengthen the systematic prevention, detection and response to fraud and misconduct in all its forms". It is also intended to complement ongoing efforts "to promote a culture of ethics and integrity and zero tolerance towards fraud and misconduct". UNICEF interviews highlighted that UNICEF's policy of zero tolerance for fraud and corruption remains in place, and a new anti-fraud strategy is focused on preventing and deterring fraud at local level.	14, 89, 91-94

Element 2 is fully achieved. UNICEF's Anti-fraud Strategy clearly outlines the roles and responsibilities of management and staff for implementation, including those of the Executive Director, the Deputy Executive Director for Management, the Comptroller, Heads of Offices, Regional Chief of Operations, the Chief of Operations or equivalent at the country office level and Operations Managers at Headquarters level, the Office of Internal Audit and Investigations (OIAI), the Audit Advisory Committee, and the Ethics Office. UNICEF interviewees indicated that all staff are required to comply with the strategy, and managers have special responsibility to promote and lead by example, be familiar with the types of fraud within their area of responsibility, and be able to identify "red flags". Element 3 is fully achieved. The UNICEF management response to the report of the Board of Auditors (2020) confirms that training and awareness raising on the Anti-fraud Strategy has been conducted. It noted that mandatory fraud awareness online training was launched in 2019 and the staff participation rate had increased to 95% by July 2020. UNICEF collaborated with six other UN agencies in developing and implementing fraud-awareness online training addressed specifically at implementing partners. UNICEF interviews indicate that training is underway with all staff (HQ, RO and CO) and for new staff as they come on board. Element 4 is fully achieved because the results framework that accompanies the SP includes three indicators on the prevention and response to fraud: 1) percentage of offices that have implemented an anti-fraud strategy; 2) percentage of substantiated investigations leading to relevant action (blocked vendor, recovery of losses initiative, administrative sanctions) within one year; and 3) percentage of processes and activities with potential financial risk monitored. The 2019 value for all three indicators (97%, 97% and 100% respectively) meets or surpasses the 2019 targets. Element 5 is substantially achieved. The Anti-fraud Strategy confirms that UNICEF issued the UNICEF Policy on Whistle-Blower Protection against Retaliation 2018 (Whistle-Blower Policy). In 2020 it reported having accepted and implemented all recommendations made by the JIU Review of Whistle-Blower Policies and Practices in United Nations System Organisations (2018), which had identified shortcomings with UNICEF's whistle-blower mechanism. The JIU review had found that UNICEF only partially met requirements for allowing a person to report confidentially and anonymously (1.3) and for having specific provisions for reporting misconduct/wrongdoing concerning the head of an organisation and head of the oversight office (1.4). Element 6 is fully achieved because the OIAI 2019 Annual Report to the Executive Board publishes cases of misconduct, including fraud and corruption, and provides information on remedial actions.	14, 89, 91-94
MI 4.6 Evidence confidence	**High confidence**

MI 4.7: Prevention of and response to sexual exploitation and abuse (SEA)	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.13**
Element 1: Organisation-specific dedicated policy statement(s), action plan and/or code of conduct that address SEA are available, aligned to international standards and applicable to all categories of personnel	4
Element 2: Mechanisms are in place to regularly track the status of implementation of the SEA policy at HQ and at field levels	2

Element 3: Dedicated resources and structures are in place to support implementation of policy and/or action plan at HQ and in programmes (covering safe reporting channels, and procedures for access to sexual and gender-based violence services)	3
Element 4: Quality training of personnel / awareness-raising on SEA policies is conducted with adequate frequency	3
Element 5: The organisation has clear standards and due diligence processes in place to ensure that implementing partners prevent and respond to SEA	4
Element 6: The organisation can demonstrate its contribution to inter-agency efforts to prevent and respond to SEA at field level, and SEA policy/best practice co-ordination fora at HQ level	4
Element 7: Actions taken on SEA allegations are timely, and their number, related basic information and actions taken reported publicly	3
Element 8: The organisation adopts a victim-centred approach to SEA, and has a victim support function in place (stand-alone or part of existing structures), in line with its exposure/risk of SEA	2
MI 4.7 Analysis	**Source documents**
Element 1 is fully achieved because in January 2019 UNICEF adopted the UNICEF Strategy to Prevent and Respond to Sexual Exploitation and Abuse and Sexual Harassment (PSEA/HA), following an Independent panel review of the UNICEF response to PSEA which recommended the development of a strategy and action plan. The document presents UNICEF's vision for preventing and responding to both sexual exploitation and abuse (SEA) and sexual harassment (SH) and sets out "concrete strategies and interventions for creating and maintaining a safe and respectful environment for the people UNICEF serves and for UNICEF staff and related personnel." It describes four goals rooted in UNICEF's core values (care, respect, integrity, trust and accountability), and locates accountability at the level of the individual, leadership and the organisation. In addition, and unusually for a non-member, UNICEF will adhere to the DAC Recommendation on Ending Sexual Exploitation, Abuse, and Harassment in Development Co-operation and Humanitarian Assistance: Key Pillars of Prevention and Response. Moreover, UNICEF interviews indicate that UNICEF has invested in addressing PSEA and plays a leadership role among UN agencies in this area, while recognising that much work remains to be done (given the scale and nature of the problem). At CO level, UNICEF interviews indicate PSEA is implemented diversely, that its zero tolerance policies are considered to be very clear, and that COs are required to develop PSEA action plans/work plans which are enforced internally and with implementing partners. However, UNICEF's strategy acknowledged the need to "establish clear and accessible normative and regulatory instruments that will guide the operationalisation of this Strategy, including a coherent and complementary set of policies and procedures; an accountability framework that sets out roles and responsibilities at every level; a monitoring and evaluation framework with tangible benchmarks for measuring progress on implementation of the strategy; and a resourcing and capacity building strategy without which progress will not be possible." Previously the Independent Panel Review of the UNICEF Response to PSEA found that "too many separate policy and guidance papers" signalled UNICEF lacked a coherent "whole of organisation" strategy on PSEA. It pointed to an information overload and strategic deficit on PSEA, and the need for support on operational implementation. Element 2 is partially achieved because in 2018 UNICEF commissioned an Independent panel review of the UNICEF response to PSEA, "to examine what is working as well as areas that need improvement, identify ways of deepening management accountability and improve the organisation's policies, systems, and responses, as well as its culture". It recommended 32 action points across the four pillars of the 2012 Inter-Agency Standing Committee (IASC) Minimum Operating Standards for	89, 95-104

PSEA: management and co-ordination, community engagement, prevention, and response. It is not substantially achieved because the panel found that "Chronic under-reporting is a systemic concern and stumbling block to accountability and prevention of SEA", which UNICEF recognises to be influenced by broader cultural, political and social norms as well as organisational systems. UNICEF interviewees also pointed out the lack of PSEA indicators linked to the 2018-21 strategic plan. Element 3 is substantially achieved because the Updates on the Implementation of UNICEF's work on PSEA (2019) confirmed the creation of a position focusing on PSEA and SH in the Office of the Executive Director (OED), to support UNICEF with an enhanced and accelerated response, including direct support to COs and ROs and direct support to staff. UNICEF also invested in strengthening its internal investigative function, bringing the investigations section staffing to 17 staff members and the appointment of a case co-ordinator for all allegations involving sexual harassment, harassment and abuse of authority to which around half of the OIAI's efforts and "huge attention" are dedicated, according to interviews. At CO level, the Update on the Implementation of PSEA reported that since 2018 a total of 54 country offices had scaled up their systems to address PSEA, through training staff and partners and rolling out reporting and response procedures across UNICEF operations. In Yemen, for example, the CO reported recruiting a P3-level adviser on PSEA, developing standard operating procedures and serving the HC/HCT and clusters. It is not fully achieved because UNICEF interviewees highlighted that it will be a challenge to maintain current investments at HQ level and more than half of COs may not yet have scaled up their PSEA systems. Element 4 is substantially achieved because the Update on the Implementation of PSEA (2020) confirms that awareness-raising and training to staff on PSEA is ongoing, with high levels of completion: as of 12 February 2020, 96% (14 652) of UNICEF staff had completed the mandatory online training on PSEA (which is currently available in Arabic, English, French and Spanish). At CO level, UNICEF interviews indicate PSEA training is mandatory for all personnel (including staff, individual contractors/consultants, standby personnel, interns, UNVs, etc.) and for implementing partners, including spot checks in some places to ensure systems are in place. It is not fully achieved because the update reports the huge challenges faced by UNICEF's plans to adapt the innovative and interactive learning package on PSEA to make it available to RO and CO focal points for regular staff training and awareness-raising sessions, and training partners / awareness raising. In feedback received in September 2021,[39] UNICEF noted that the course has been widely available through UNICEF's Agora platform since July 2021. Element 5 is fully achieved because the UNICEF Strategy to Prevent and Respond to SEA/SH confirms that provisions in the strategy are also binding on implementing partners, and the Procedure for Managing Risks of Sexual Exploitation and Abuse in Implementing Partnerships (2020) makes assessment of a partner's PSEA organisational capacities a requirement for entering into partnership. According to UNICEF feedback in September 2021,[40] the results of the PSEA assessment allow it to determine the SEA risk of a partner, and have implications for the ability and scope for COs to enter into partnership with organisations that do not have full PSEA organisational capacities, including risk mitigation measures. The UNICEF feedback also noted that as of 1 September 2021, 4 065 partners were assessed and 21% found to be high risk, 45% moderate risk, and 33% low risk. At CO level, PPPX provides guidance to staff for the conduct of PSEA assessments, and a PSEA Assessment & PSEA Toolkit for CSO partners was also developed to help CSO partners strengthen their organisation	89, 95-104

39 Feedback was received from UNICEF reviewers in September 2021 as part of the quality review process of the final draft report. UNICEF's feedback is noted here for additional information and is not considered in the scoring of this element of the assessment. This is because the additional evidence cited is outside of the temporal scope of the assessment, which covers UNICEF's organisational effectiveness from 2017 up to December 2020.

40 As above. UNICEF's feedback is included for additional information. However, it related to partners' performance from a PSEA assessment from Sept 2021 and as it is outside of the temporal scope of the assessment, it does not affect the scoring of this individual element.

capacity to address SEA, covering five topic areas (foundations, prevention, reporting, assistance and investigations) and providing several templates for partners to adopt and adapt. In addition, the Updates on the Implementation of UNICEF's work on PSEA (2019) confirms that UNICEF made PSEA training available to implementing partners (in English, French, Spanish and Arabic) in Agora. To date, the course has been taken by almost 9 000 non-UNICEF individuals, many of whom work for implementing partners. The course is currently being upgraded and will be made available in additional languages (Russian and Portuguese). Meanwhile a large majority of partners surveyed (86%) agree that UNICEF requires its partners to apply clear standards for preventing and responding to sexual misconduct in relation to host populations, rising to 92% among implementing partners in the 14 countries covered. However, at CO level interviews highlighted that the resource implications of PSEA compliance requirements, on top of efficiency demands and workloads, means offices have limited ability to fully deal with concerns or observations of weaknesses in systems and partners. One respondent called for "no extra requirements without extra resources".	
Element 6 is fully achieved because the Updates on the Implementation of UNICEF's Work on PSEA (2019) describe its proactive inter-agency work on PSEA, in taking up the championship of this agenda within the Inter-Agency Standing Committee (IASC) and engaging in different work streams led by the Office of the Special Coordinator on improving the UN response through "aligned mechanisms and procedures, standardised protocols and tools". In 2021, a UN fact sheet on PSEA initiatives reported on key initiatives since 2016, indicating UNICEF's involvement in a high-level UN system steering group on PSEA, developing a harmonised tool for assessing partner capacity, certifying allegations reported and training offered, contributing to an inter-agency training package, and developing common humanitarian PSEA priorities in the COVID-19 response. UNICEF's contributions to inter-agency PSEA activities in humanitarian situations and at CO level are outlined in the bullet points below. It is not fully achieved because there is limited evidence of UNICEF IASC leadership contributions since 2019 and limited country-level evidence. At CO level, the survey found UNICEF's strategic partners are somewhat less convinced (69%) than UNICEF implementing partners (82%), that UNICEF participates in inter-agency PSEA activities. A relatively high share of respondents (21%) don't know/have no opinion, while some uncertainty and divergence of views is seen across all countries, notably in Ethiopia, Haiti, Lebanon, Mexico, Nigeria, and Tajikistan. Yet in feedback received in September 2021,[41] UNICEF reported it had supported the establishment of inter-agency PSEA Coordinators in Ethiopia, Lebanon and Nigeria as part of its overall contribution to inter-agency PSEA efforts. In Haiti, UNICEF has actively supported the inter-agency PSEA network, including through the provision of assistance to child victims of SEA.	89, 95-104
• In humanitarian action, the Protection from Sexual Exploitation and Abuse: UNICEF's IASC Championship 2018-19, confirms UNICEF's important role in putting PSEA on the IASC agenda, In particular, UNICEF's leadership from September 2018 to September 2019, when ED Henrietta Fore served as the IASC "Champion", focused the agenda on strengthening country-level systems for SEA prevention and response, and worked with the High Commissioner for Refugees and Emergency Relief Coordinator to put forward an IASC Strategy on PSEA/SH in November 2018. This led to the IASC Plan for Accelerating PSEA in Humanitarian Response at Country Level (the IASC Acceleration Plan) in December 2018, which commits to scaling-up PSEA through collective action, Humanitarian Country Team leadership and investment by IASC members. UNICEF interviewees indicated the ED's role was important in focusing on the operational response and	

41 UNICEF's feedback received in September 2021 as part of the quality review process of the final draft report is included here for additional information. The additional written evidence provided here by UNICEF is a useful written submission, referring to activities within the temporal scope of the assessment.

ensuring a system-wide response. In feedback received in September 2021,[42] UNICEF noted that UNICEF and UNHCR co-chair the IASC Results Group 2 on Accountability and Inclusion, which includes a Technical Expert Group on PSEA, comprised of UN agencies and international NGOs including ICVA, InterAction, IOM, NRC/NorCap, Oxfam, UNHCR, UNDP, UNICEF, UNFPA and WFP. UNICEF CP seconded a staff member to co-ordinate the team, which was deployed to the Democratic Republic of the Congo (DRC) in response to the latest allegations. The team provides ongoing support to 50+ inter-agency PSEA co-ordinators and co-chairs. To track progress, UNICEF developed and launched a IASC PSEA website and global dashboard which has been used by more than 30 000 users across 6 regions. UNICEF was the first agency to integrate PSEA into its COVID-19 response from the outset. This led to the development of the IASC PSEA and COVID-19 Interim Guidance Note and related checklist, and provided the basis for the inclusion of PSEA in the COVID-19 GHRP. UNICEF, the IASC Secretariat and UNFPA developed interim guidance for PSEA integration in GHRP and led webinars for PSEA Coordinators in 30+ countries to roll it out.

- At CO level, UNICEF committed USD 21.6 million in 2018-19 to 6 regional offices and 32 priority countries facing humanitarian emergencies to accelerate work on PSEA, by integrating the IASC Acceleration Plan into internal PSEA results monitoring to track progress and using the funds to strengthen inter-agency capacity to deliver on the IASC priority outcomes. In Yemen, as noted above, the CO reported recruiting a P4-level adviser on PSEA, developing standard operating procedures to serve the RC/HC level and cluster system, and provided an interesting model of how this can work. UNICEF partners surveyed at CO-level tend to agree (76%) that UNICEF participates in joint/inter-agency efforts to prevent, investigate and report on any sexual misconduct by personnel in relation to the host population, with notable agreement in Yemen, Turkey, South Sudan, Pakistan, Myanmar, Lao PDR and DRC.

89, 95-104

Element 7 is substantially achieved because the UNICEF Strategy to Prevent and Respond to SEA/SH includes provisions to ensure that investigations and sanctions to SEA allegations are swift and credible, and the 2019 Annual Report of the OIAI confirms the number of cases investigated for sexual misconduct. Of 364 cases investigated in 2019, 29 were for allegations of sexual exploitation and abuse. The report provides information on disciplinary action for all cases of misconduct, although specific actions for cases of sexual exploitation alone are not detailed. It is not fully achieved because there is little evidence on the timeliness of responses. However, UNICEF feedback in September 2021 stated that the average time spent on each case it closed was 6.3 months and 89% of SEA cases were closed within 9 months.[43]

Element 8 is partially achieved because the UNICEF Strategy to Prevent and Respond to SEA/SH includes provisions for the implementation of a victim-centred approach requiring access to quality, survivor-centred assistance and support, and makes reference to the UN Victim Assistance protocol, the Voluntary Compact and Circle of Leadership, a Secretary-General initiative with member states to prevent, respond to and be accountable for SEA. In addition, the 2019 Annual Report of OIAI confirms the OIAI reviewed its internal procedures to adopt a victim-centred approach in how to report PSEA/SH, and the function will be further expanded once additional staff are on board, noting that training of investigators is underway. In Yemen, for example, interviews speak of a system involving call centres to hear complaints, processing and referrals to office of audit and investigation, as well as third-party monitoring. A whole team handles this and addresses cases; this is burdensome and costly, but puts essential accountability in place and

42 UNICEF's feedback received in September 2021 as part of the quality review process of the final draft report is included here for additional information. The additional written evidence provided here by UNICEF is a useful written submission, referring to activities within the temporal scope of the assessment.

43 The feedback provided by UNICEF specifically related to partner's performance from a PSEA assessment from Sept 2021 and is included for additional information only. The survey data and associated performance is outside of the temporal scope of the assessment.

is very useful. It is not substantially achieved because interviews indicate that in many contexts, especially fragile and conflict-affected countries, quality survivor services are often lacking and there is a need to build systems and make such services available even at reporting stage.	89, 95-104
MI 4.7 Evidence confidence	**High confidence**

MI 4.8 Prevention of and response to sexual harassment (SH)	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.29**
Element 1: Organisation-specific dedicated policy statements and/or codes of conduct that address SH available, aligned to international standards and applicable to all categories of personnel	3
Element 2: Mechanisms are in place to regularly track the status of implementation of the policy on SH at HQ and at field levels	3
Element 3: The organisation has clearly identifiable roles, structures and resources in place for implementing its policy/guidelines on sexual harassment at HQ and in the field: support channel for victims, a body co-ordinating the response, and clear responsibilities for following up with victims	3
Element 4: All managers have undergone training on preventing and responding to SH, and all staff have been trained to set behavioural expectations (including with respect to SH)	4
Element 5: Multiple mechanisms can be accessed to seek advice, pursue informal resolution or formally report SH allegations	3
Element 6: The organisation ensures that it acts in a timely manner on formal complaints of SH allegations	3
Element 7: The organisation transparently reports the number and nature of actions taken in response to SH in annual reporting and feeds into inter-agency HR mechanisms	4
MI 4.8 Analysis	**Source documents**
Element 1 is substantially achieved because in 2018, the UNICEF Strategy to Prevent and Respond to Sexual Exploitation and Abuse and Sexual Harassment aimed for an organisational culture of "accountability and zero tolerance for sexual harassment", promising "clear and accessible normative and regulatory instruments that will guide the operationalisation of this Strategy". In 2019, the Report of the Independent Task Force found a workplace culture of "results at any cost" at UNICEF that enabled gender-based discrimination, sexual harassment, harassment and abuse of authority. It called for a radical culture change to embed UNICEF's core values of care, respect, integrity, transparency and accountability. In 2020, UNICEF interviews indicate the Policy on Prohibited Conduct, which includes PSEA/SH, was updated (to include anonymous reporting and remove the statute of limitations). In addition, the OED and staff developed a Values Charter that articulates UNICEF's core values and behaviours for all personnel, including specific statements against discrimination and harassment. Element 2 is substantially achieved because the report Update on the Implementation of the Recommendations made by the Independent Task Force on Workplace Gender Discrimination, Sexual Harassment, Harassment and Abuse of Authority (2020) attest to Board requirements for reporting on the implementation of the SH strategy. The report provides a progress update on UNICEF's work to improve its organisational culture, as well as actions taken to implement its strategy to prevent and respond to sexual exploitation and abuse and sexual harassment.	78, 89, 95, 96-106

UNICEF interviews note the Independent Task Force (ITF) report, commissioned by the ED in 2018-19, reflected on organisational culture and found negative behaviours practised and tolerated, including PSEA/SH and abuse of authority, and established a D1 post, a Principal Advisor on Organisational Culture, to implement ITF recommendations, and monitor and report to the EB and public. Culture was not previously mentioned in the SP, but since the MTR/SP in 2020 it was introduced as a fifth "enabler" that will require indicators, measurement, results and scorecards. Element 3 is substantially achieved because the updates on the implementation of UNICEF's work PSEA/SH and other forms of abuse work plan (2019) confirms the creation of a position at HQ within the OED focused on SH "to support various parts of the organisation with an enhanced and accelerated response, including direct support to country offices and regional offices and direct support to staff". UNICEF interviewees indicate a senior culture change advisor was appointed for two years to implement the ITF recommendations (the first full-time position focused on organisational culture in UN system) by working with the Division of Human Resources, other divisions, ROs, and the staff association. • At CO level, the report Update on the Implementation of the ITF Recommendations (2020) confirms the establishment of new structures in COs to implement SH requirements stating that "many UNICEF offices have developed follow-up action plans or established culture committees to improve their workplace environments [...] better understand workplace issues affecting staff and to identify needed actions". Element 4 is fully achieved because the Update on the Implementation of the ITF Recommendations (2020) confirms that training for UNICEF personnel on SH is ongoing, and as of 12 February 2020, 94% (14 409) had taken the mandatory online training on PSEA/HA (available in the six official UN languages). Updates on the implementation of UNICEF's work plan (2019) also report UNICEF's development of an internal communications strategy to raise awareness among staff of the importance of addressing SH in the workplace, including regular updates to all staff on UNICEF action to address SEA/SH and workplace issues and town hall meetings. It reports that UNICEF has set up dedicated webpages on its intranet with technical resources and tools. UNICEF interviews note the Division of Human Resources also updated guidelines to include mandatory training, a clear reporting protocol, and the integration of values into UNICEF's competency framework. Element 5 is substantially achieved because the Update on the Implementation of the ITF Recommendations and the report of the ITF on Workplace Gender Discrimination, Sexual Harassment, Harassment and Abuse of Authority (2020) confirm mechanisms are in place to seek information on SH reporting and to pursue informal resolution. The report states that "Trust in the investigation process continues to grow, with a 120% increase in the number of all new reports made to the Office of Internal Audit and Investigations (OIAI) in 2019 compared to 2018" and that "Staff have access to more information than in the past, in more accessible and easy-to-understand formats, on reporting, investigation, behavioural standards, ethics and human resources. Staff have access to additional mediators in the Office of the Ombudsman for United Nations Funds and Programmes to help them to resolve interpersonal conflicts. Organisational culture is being embedded into UNICEF tools and systems (such as the UNICEF Strategic Plan, 2018–2021 and office scorecards) and initiatives (such as management training and the new innovation strategy)." UNICEF interviews indicate the Policy on Prohibited Conduct (updated in March 2020) now explicitly states that reporting can be done anonymously and lifted the statute of limitations on complaints, leading to a major increase in reports to OAIA, which shows increased awareness and trust in the system. It is not fully achieved because there is less evidence that survivors of SH can use a range of informal and/or anonymous mechanisms to address SH, ranging from seeking advice, counselling, medical care, managerial intervention and informal resolution to formal complaint mechanisms.	78, 89, 95, 96-106

Element 6 is substantially achieved because the UNICEF Strategy to Prevent and Respond to Sexual Exploitation and Abuse and Sexual Harassment includes provisions to ensure that investigations and sanctions to SEA allegations are swift and credible, and the Update on the Implementation of the Recommendations made in the Independent Panel Review of the UNICEF Response to Protection from Sexual Exploitation and Abuse (2020) revised internal procedures to simplify complaints of SH allegations. OIAI is closing cases at a faster rate, with a 209% increase in the rate of closure in 2019 compared to 2018. Sexual misconduct investigations have, on average, taken 99 days to complete. In 2019, the OIAI instituted a target of 90 days for all investigations into sexual misconduct. UNICEF interviews indicate a very robust process exists and PSEA/SH cases typically '"o to the front of the investigation line" despite limited OIAI resources. It is not fully achieved because benchmarks for timeliness are not clear and this work remains challenging and effort intensive. Element 7 is fully achieved because the 2019 Annual Report of the UNICEF Office of Internal Audit and Investigations confirms the number of cases investigated for sexual misconduct. Of 364 cases investigated in 2019, 36 were for sexual harassment. The report provides information on disciplinary action for all cases of misconduct, although specific actions for cases of sexual harassment alone are not detailed. With regard to re-hiring, UNICEF feedback in September 2021 stated that since 2018, UNICEF has systematically 1) requested all external candidates to disclose such a history (upon penalty of termination for inaccuracy); 2) checked three references from former employers, including the last employer by way of verbal reference check; and 4) for senior staff recruits, examined the "workplace left behind". UNICEF also reports entering information about staff members who have been separated/dismissed for sexual harassment into the inter-agency ClearCheck database, which allows for appropriate vetting by other agencies.	78, 89, 95, 96-106
MI 4.8 Evidence confidence	**High confidence**

RELATIONSHIP MANAGEMENT

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

KPI 5: Operational planning and intervention design tools support relevance and agility within partnerships	**KPI score**
Satisfactory	**3.05**

UNICEF's operational planning and intervention design tools are rated as satisfactory for supporting relevance and agility within partnerships.

- **Alignment to country**: UNICEF's situational analysis is very well applied to shaping country programme designs and implementation. CPDs are expected to be informed by a periodically updated Situation Analysis of Children's Rights and Well-being (SitAn), CO staff confirm the SitAn is key to determining programming priorities, and partners largely agree UNICEF programmes are tailored to specific situations and needs.
- **Context analysis**: UNICEF's strategies are very well aligned with the needs of beneficiaries, country priorities and intended national results. Country offices are expected to ensure this alignment and develop CPDs with the government and relevant stakeholders. The CPDs reviewed refer to national development and sectoral strategies, clearly align results and resource frameworks to national priorities, and target "the most vulnerable" or "most disadvantaged".
- **Implementation speed:** UNICEF's institutional procedures very positively support speed of implementation and adaptability in line with local contexts and needs. A Corporate Scorecard tracks implementation speed, recruitment speed and efficiency indicators across COs and is used to course correct. COs have the flexibility to respond quickly to needs and partners largely agree UNICEF adapts its work to changing contexts.

- **Sustainability**: UNICEF's country programme designs include fairly detailed, realistic measures to ensure sustainability. PPPX guidance requires advocacy strategies for policy and legislative change at CO level and CPDs reviewed focus on interventions to enhance sustainability through capacity strengthening. UNICEF data shows 82% of COs were advocating to increase budget allocations for children and 87% of countries showed child-focused changes. However, not all CPDs include a sustainability focus or monitoring of progress and in humanitarian situations sustainability is complicated by separate humanitarian and development programming.
- **Capacity analysis**: UNICEF's capacity analysis quite well informs intervention design and implementation, including strategies to address weaknesses found. The Strategic Plan makes strong commitments to strengthening national systems; the CPDs reviewed show this focus is consistently applied in CPDs, and 77% of COs reported having evidence-based system-strengthening strategies. UNICEF commissions robust micro-assessments of implementing partners' (IPs) capacities covering seven dimensions. However, around one-third of CDPs lacked explicit statements of IP capacity and almost one-third of IPs were found by an internal HACT audit to have been exempted from the capacity assessments, often without good reason. Little action was taken to address internal control weaknesses identified in the assessments.
- **Risk management:** UNICEF's risk management strategies do reasonably well to ensure the identification, mitigation, monitoring and reporting of risks. It launched a new enterprise risk management policy and framework requiring COs to adopt risk-informed programming and issued new guidance. CO staff report more a consistent approach, and partners generally agree that UNICEF appropriately manages risks relating to its programme. However, UNICEF risk analyses do not adequately cover political and socio-economic elements or reputational risks linked to engaging the private sector, and COs do not clearly identify strategic risks or develop mitigation strategies, as confirmed by the CPDs reviewed.
- **Cross-cutting issues:** UNICEF intervention designs do fairly well to include the analysis of cross-cutting issues. COs are required to integrate gender equality; human rights-based approaches; and climate, energy and environment (CEE) issues into programme design and at other stages. However, the CPDs reviewed showed a decline in ratings during 2018-19 for integrating gender equality by 7%, equity by 15%, and human rights by 15%, and there was little integration of natural hazards and climate change risks into programming.

MI 5.1: Interventions/strategies aligned with needs of beneficiaries and regional/ country priorities and intended national/regional results	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.75**
Element 1: The organisation's country or regional strategies refer to national/regional body strategies or objectives	4
Element 2: Reviewed interventions/strategies refer to the needs of beneficiaries, including vulnerable populations	3
Element 3: The organisation's country strategies or regional strategies link targeted results to national or regional goals	4
Element 4: Structures and incentives in place for technical staff that allow them to invest time and effort in the alignment process	4
MI 5.1 Analysis	**Source documents**
Element 1 is fully achieved because the UNICEF Strategic Plan (2018-21) recognises that national governments have the primary responsibility for their own country's development and makes a clear commitment to respect national ownership by ensuring alignment with national plans, needs and priorities. PPPX guidance on the formulation of CPDs and PSNs reiterates the need for UNICEF staff to ensure that each programme component is well aligned with national priorities and inter-agency processes. Based on a review of sampled CPDs, all CPDs make explicit reference to national development strategies and sectoral strategies.	103-106, 112, 113, 122, 123

Element 2 is substantially achieved because the 2019 Quality Review of CPDs and PSNs found that CPDs integrate principles of equity by targeting "the most vulnerable" or "most disadvantaged" children; 98% of partners surveyed agreed that UNICEF's programmes respond to the needs of beneficiaries, including the most vulnerable, with 40% of them strongly agreeing. It is not fully achieved because the quality review also noted that CPDs tend to refer to vulnerable children in a generic way without specifying the key characteristics making up these groups. A review of sampled CPDs by the MOPAN assessment team corroborates this weakness. In addition, several evaluations noted poor needs analysis to inform programming and underscored the need for increased community participation in programme design. Element 3 is fully achieved because the 2019 Quality Review of CPDs and PSNs confirms that 91% of CPDs and PSNs clearly align their results and resources framework to national priorities (including national policies and strategies and the SDGs); 92% of partners surveyed agreed or strongly agreed that UNICEF's programme is designed and implemented to fit with national programmes and intended results. Among respondent groups, disagreement is highest among global policy partners with 29.4% disagreeing compared to 5-9% in other groups. Element 4 is fully achieved because UNICEF has a robust process to ensure the alignment of CPDs with national priorities. PPPX guidance on the UNICEF Country Programme Cycle states that country programmes must be developed by country offices in consultation with the government and other relevant stakeholders, with support from the regional office. Interviews with UNICEF country offices confirm that this consultation process is followed rigorously. In addition, once the national consultation process is complete, country offices have the possibility prior to developing the CPD to engage with the regional office and headquarters through a Strategic Moment of Reflection to discuss UNICEF's strategic engagement in the country internally and ensure its continued relevance in light of emerging trends at country level. Though not mandatory, interviews suggest that this process is being used.	103-106, 112, 113, 122, 123
	High confidence

MI 5.2: Contextual/ situational analysis (shared where possible) applied to shape intervention designs and implementation	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Intervention designs contain a clear statement positioning the intervention within the operating context	3
Element 2: Reflection points with partners take note of any significant changes in context	4
MI 5.2 Analysis	**Source documents**
Element 1 is substantially achieved because, as per PPPX guidance, CPDs and PSNs are expected to be informed by a Situation Analysis of Children's Rights and Well-being (SitAn), which is in turn expected to inform the UN Common Country Analysis. As per the guidance on the new generation of SitAn, these are expected to be updated on a rolling basis and inform adaptive management. The 2019 Quality Review of CPDs and PSNs found that UNICEF country offices performed very well in terms of positioning their programmes in the wider UN context and that all CPDs presented a credible situation analysis with a clear rationale for the prioritisation of programming. In the survey, 93% of respondents agreed or strongly agreed that UNICEF's programme is tailored to the specific situations and needs in the local context. In interviews, UNICEF staff at country level confirmed that	79, 117, 128, 129

the situation analysis is undertaken in wide consultation with partners and is key to determining the priorities of UNICEF programming at country level. However, this element is not fully achieved because the Strengthening UNICEF's Humanitarian Action internal review reported that UNICEF COs cannot implement appropriate emergency responses due to a lack of proper contextual analysis and specialised political analysis in complex crises. Element 2 is fully achieved because the PPPX guidance confirms the existence of three key moments during the country programming cycle when country offices can reflect jointly with partners: 1) the mid-year review; 2) the annual review; and 3) the mid-term review. PPPX guidance clearly states that these moments should be used to review changes in the programming contexts, update the situation analysis and review the CPD theory of change. Interviews with country offices confirmed that annual reviews – and sometimes mid-year reviews – are undertaken, often with the participation of partners. They explained that these reviews are used to adjust programming based on external changes and actual needs. With regards to COVID-19, the Update on UNICEF Humanitarian Action: The Coronavirus Disease 2019 Pandemic presents evidence of programmatic adjustments in response to the pandemic. For instance, due to movement restrictions, UNICEF worked jointly with partners to adjust their interventions by implementing remote programming in health and psychosocial support.	79, 117, 128, 129
MI 5.2 Evidence confidence	**High confidence**

MI 5.3: Capacity analysis informs intervention design and implementation, and strategies to address any weakness found are employed	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.80**
Element 1: Intervention designs contain a clear statement of capacities of key national implementing partners	2
Element 2: Capacity analysis, from the perspective of using and building country systems, considers resourcing, staffing, monitoring and operating structure.	3
Element 3: Capacity analysis statement has been jointly developed with country partners and shared with development partners	3
Element 4: Capacity analysis statement includes clear strategies for addressing any weaknesses, with a view to sustainability, where applicable developed jointly with development partners	3
Element 5: Reflection points with partners take note of any significant changes in capacity	3
MI 5.3 Analysis	**Source documents**
Element 1 is partially achieved because, even though UNICEF has a robust procedure to assess the capacity of its implementing partners, there is evidence of weaknesses in the procedure and its implementation. As per PPPX guidance, the micro-assessment, which is conducted by an external service provider on behalf of the country office, considers programme and financial capacity of an implementing partner to determine the overall risk (i.e. low, moderate, significant or high) and the type of capacity development activities and assurance required. The micro-assessment is mandatory for IPs receiving more than USD 100 000 in a calendar year, unless a country office assumes that the partner is already high risk, in which case the assessment can be exempted. However, the UNICEF 2020 Internal Audit of the Harmonised Approach to Cash Transfers (HACT) found that, in 2018, approximately 1 000 of 3 000 partners that met the financial threshold were exempted from this assessment. While the HACT procedure allows this in exceptional circumstances, the audit found	2, 78, 105, 106, 108, 110-112, 115, 117, 119-123, 125-129, 103, 131

that such circumstances were not well defined and that exemptions were often subject of abuse. In addition, the CPDs and PSNs reviewed seldom included an explicit statement of implementing partner (IP) capacity for implementation. Element 2 is substantially achieved because the Strategic Plan (2018-21) makes a strong commitment to the strengthening of national systems. The 2020 Independent Evaluation of the UNICEF Strategic Plan noted that the change strategies in the plan provided useful guidance to country offices on building national capacity and strengthening national systems. The Corporate Scorecard reports that 77% of country offices have an evidence-based system-strengthening strategy, which surpasses the milestone for 2019 (55%) and target for 2021 (65%). In addition, the majority (8 out of 11) of PSNs reviewed included an analysis of country capacity, including the use of bottleneck analyses, to inform programme design. These assessed the enabling environment, gaps in government capacity, etc. However, the Evaluation of the Strategic Plan found that lack of evidence often limited the capacity of country offices to make evidence-based decisions regarding systems-strengthening activities, which instead tended to be driven by political priorities. As for the capacity analysis of implementing partners, PPPX guidance states that the micro- assessment of IPs consider seven categories: 1) IP structure, 2) programme management; 3) organisation structure and staffing; 4) accounting policies and procedures; 5) fixed assets and inventory; 6) financial reporting and monitoring; and 7) procurement. A review by the MOPAN team of 36 micro-assessment completed in 2019 confirms that each of these areas are assessed using a series of comprehensive micro-indicators.	
Element 3 is substantially achieved. UNICEF is heavily involved in the process of developing jointly with UN partners the Common Country Assessment and the UNSDCF, which is an opportunity to assess country capacity. With respect to IP capacity, UN agencies that adopt the HACT framework are expected to collaborate to reduce transaction costs by sharing the results of micro-assessments and other assurance activities. The UNICEF policy requires monitoring the percentage of common partners for which micro-assessments and audits were co-ordinated with other HACT-using agencies. Interviews noted that UNICEF played a leading role in the development of the UN Partner and is now working with UNHCR, UNFPA, WFP and the UN Secretariat agencies to share micro-assessments and other capacity assessments of implementing partners via the Portal, so as to lay the foundation for potential inter-agency capacity development initiatives for partners. However, it is not fully achieved because none of the PSNs reviewed included a capacity analysis statement developed jointly with partners.	2, 78, 105, 106, 108, 110-112, 115, 117, 119-123, 125-129, 103, 131
Element 4 is substantially achieved because UNICEF proposes clear strategies for strengthening national systems, but strategies for addressing IP capacity gaps are less robust. With respect to the development of national capacities, a review by the MOPAN assessment team of sampled CPDs found they had a strong focus on strengthening national systems. As for strategies to address weaknesses in IP capacity, the audit of the HACT found few actions to address internal control weaknesses identified in the micro-assessments were monitored, and the OIAI did not find evidence of the existence of capacity building plans linked to findings of the micro-assessment. In addition, the audit found that capacity building exercises for IPs in response to the micro-assessments were often focused on training workshops, rather than providing support to partners for the establishment of proper systems – which might have proved more effective.	
Element 5 is substantially achieved because PPPX guidance for mid-year, annual, and mid-term reviews – which are to be conducted with partners – clearly mention a need to assess capacity development efforts. In interviews, UNICEF staff noted that changes in capacities associated with	

the COVID-19 pandemic, for example, are recorded in UNICEF's risk register (eGRC) and in the Annual Management Plans. However, there is no evidence that changes in capacities related to the COVID-19 pandemic have been discussed jointly with partners.	2, 78, 105, 106, 108, 110-112, 115, 117, 119-123, 125-129, 103, 131
MI 5.3 Evidence confidence	**High confidence**

MI 5.4: Detailed risk (strategic, political, reputational, operational) management strategies ensure the identification, mitigation, monitoring and reporting of risks	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.20**
Element 1: Intervention designs include detailed analysis of and mitigation strategies for operational risk (including security risks)	4
Element 2: Intervention designs include detailed analysis of and mitigation strategies for strategic risk	4
Element 3: Intervention designs include detailed analysis of and mitigation strategies for political risk	2
Element 4: Intervention designs include detailed analysis of and mitigation strategies for reputational risk	3
Element 5: Intervention design is based on contextual analysis including of potential risks of sexual abuse and other misconduct with respect to host populations	3
MI 5.4 Analysis	**Source documents**
Element 1 is fully achieved because the Strategic Plan 2018-21 was accompanied by the adoption of a new enterprise risk management policy and framework, which emphasised the need for country offices to adopt risk-informed programming. UNICEF also developed new guidance for risk-informed programmed (i.e. the GRIP), which consists of a package of sector-specific modules that present different methodologies to help country offices conduct child-centred risk analyses. The Corporate Scorecard (2019) reports that 95% of offices performance risk assessment as per the ERM policy and framework, against a 90% target for 2019. In interviews, country office staff agreed that the implementation of a new integrated ERM system has allowed them to identify and mitigate risks more consistently. In the survey, 82% of respondents agree that UNICEF appropriately manages risk relating to its programme; 8% disagree and 9% have no opinion/don't know. Across respondent groups, disagreement is higher among donors, with 13.73% disagreeing compared to 6.9% for country strategic partners and 8.3% for programme implementing partners. Element 2 is fully achieved because strategic risks and mitigation strategies are clearly identified at both corporate and country level. The Strategic Plan 2018-21 identifies a number of risks that could hinder the implementation of the strategy, including insufficient resources to implement an ambitious agenda to achieve the SDGs, challenges with systems and procedures allowing UN organisations to work as one, etc. and has adopted a series of change strategies and enablers to mitigate these risks. At country level, all PSNs provide an assessment of theory-based risks and these could affect the achievement of results. They also include mitigation strategies. Element 3 is partially achieved because the Evaluation of the Strategic Plan found that, despite important progress made in the introduction of risk-informed programming, political and socio-economic elements have not yet been adequately integrated into risk analyses. The evaluation notes that this is particularly true for country offices working in protracted crises, and that not factoring these risks in could delay the humanitarian response. Most of the PSNs reviewed included an analysis of political risks but mitigation strategies were not systematically identified.	1, 109, 110, 112, 114-117, 119, 121, 123-127, 134, 136, 137, 138-148

Element 4 is substantially achieved. The ERM Policy and UNICEF Anti-Fraud Strategy identifies reputational risks, especially in terms of financial management, fraud and lack of integrity. As part of the ERM framework, PFP manages the risks associated with the private sector through the PFP risk register and UNICEF conducts due diligence to inform business engagements and reduce potential reputational risks. In addition, risks associated with engaging the private sector are covered in the B4R learning course. However, the Evaluation of the Strategic Plan found that as UNICEF deepens its engagement with businesses, staff will need to become increasingly aware of the potential reputational risks associated with partnering with the private sector. This concern was corroborated in interviews, with some staff acknowledging that UNICEF has not yet fully addressed these potential risks. Finally, none of the PSNs reviewed by the MOPAN assessment team include an analysis of reputational risks. Element 5 is substantially achieved because the UNICEF Strategy to Prevent and Respond to Sexual Exploitation and Abuse and Sexual Harassment confirms that PSEA is a core element of the ERM framework and that all country offices are required to identify SEA risks and implement mitigation strategies in their risk management plans. UNICEF has also developed procedures for managing the risks of sexual exploitation and abuse in implementing partnerships. Interviews indicates that country offices monitor PSEA risks very closely. However, the PSNs reviewed rarely identified PSEA risks.	1, 109, 110, 112, 114-117, 119, 121, 123-127, 134, 136, 137, 138-148
MI 5.4 Evidence confidence	**Medium confidence**
Confidence in the evidence for this MI is medium because the assessment team reviewed the PSN for risk and mitigation strategies, but did not review risk registers.	

MI 5.5: Intervention designs include the analysis of cross-cutting issues (as defined in KPI 2)	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Approval procedures require an assessment of the extent to which cross-cutting issues have been integrated in the design	3
Element 2: Plans for intervention monitoring and evaluation include attention to cross-cutting issues	3
MI 5.5 Analysis	**Source documents**
Element 1 is substantially achieved because PPPX guidance requires the integration of gender equality into programming and progress on country-level gender mainstreaming is tracked through the Gender Action Plan Institutional Standards, which require offices to meet at least six of eight elements. Likewise, the PPPX expects country offices to integrate a human rights-based approach in programme design to advance non-discrimination. PPPX guidance also emphasises that integrating climate, energy and environment (CEE) issues at all stages of the programming cycle, including in the design of CPDs and PSNs, is now mandatory. However, the element is not fully achieved because two country programme evaluations (Turkey and Bangladesh) found a lack of gender analysis informing programme design. In addition, the 2019 Quality Review of the CPDs and PSNs noted a decrease in ratings for the integration of cross-cutting issues in CPDs between 2018 and 2019, from 83% to 76% for gender equality, 84% to 69%% for equity, and 83% to 68%% for human rights. The review also found that CPDs were generally effective in identifying external risks such as natural hazards or climate change, but that these elements were often not	1, 36, 46, 117, 149-156

well integrated into programming. However, the assessment team did not find a formal approval procedure document that requires the integration of cross-cutting issues in CPDs. Element 2 is substantially achieved because the Strategic Plan includes 61 indicators to measure programme results in gender equality, which constitute the main frame to monitor gender results at country level. Likewise, PPPX guidance requires that monitoring indicators capture the integration of HRBAP to overall programme outcomes. PPPX guidance also emphasises the importance of monitoring and reporting on climate change benefits as a result of CEE interventions, and has produced tools for estimating greenhouse gas emissions reduction from solar installations and energy efficiency. Based on a review of a sample of 15 country-level M&E plans, the majority integrated gender as well as human rights and equity. However, the element is not fully achieved because only two country-level M&E plans integrated cross-cutting issues of environmental sustainability and climate change.	1, 36, 46, 117, 149-156
MI 5.5 Evidence confidence	**Medium confidence**
Confidence in the evidence for this MI is medium because we found no formal approval procedure document that requires the integration of cross-cutting issues in CPDs.	

MI 5.6: Intervention designs include detailed, realistic measures to ensure sustainability (as defined in KPI 12)	**Score**
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.33**
Element 1: Intervention designs include statement of critical aspects of sustainability, including institutional framework, resources and human capacity, social behaviour, technical developments and trade, as appropriate	3
Element 2: Intervention design defines key elements of the enabling policy and legal environment required to sustain the expected benefits of successful implementation	3
Element 3: The critical assumptions that underpin sustainability form part of the approved monitoring and evaluation plan	N/E
Element 4: Where shifts in policy and legislation will be required for sustainability, the intervention plan directly addresses these reforms and processes in a time-sensitive manner	1
MI 5.6 Analysis	**Source documents**
Element 1 is substantially achieved because the UNICEF Strategic Plan 2018-21 emphasises the importance of multisectoral programming and a systems approach to ensuring sustainability. All sampled CPDs reviewed focus on interventions to enhance sustainability at country level through capacity strengthening, including institutional capacity building and the capacity building of staff providing services to children. However, the Evaluation of the Strategic Plan found that UNICEF is still experiencing many challenges to using a multisectoral approach. In humanitarian action, the Strategic Plan commits to sustainability by enhancing coherence and connectedness between humanitarian action and long-term programming. However, the element is not fully achieved because the evaluation of the Strategic Plan found that UNICEF still plans humanitarian and development programming separately, using different processes and schedules, and that staff work on development and humanitarian programming in siloes. These factors have hindered the ability of the organisation to fully operationalise the humanitarian and development nexus. In the survey, 86% of partners agree that UNICEF designs and implements its work so that effects and impact can be sustained over time; 10% disagree and 4% have no opinion/don't know.	1, 2, 14, 109, 110, 112, 114-117, 119, 121, 123-127, 138-148

Element 2 is substantially achieved because the Strategic Plan 2018-21 emphasises that UNICEF will advocate for policy and legislative changes. In addition, PPPX guidance includes requirements for country programming to include advocacy strategies that will influence policies and legislation, as well as funding decisions and behaviour changes to deliver progress for children. The data companion indicates that the percentage of countries having become child-focused as a results of UNICEF advocacy efforts slightly surpassed its 2019 milestone (i.e. 87% compared to a milestone of 86%), while the percentage of country offices that are implementing advocacy plans on increasing budget allocations for children significantly surpassed its 2019 milestone (83% compared to a milestone of 56%) However, this element is not fully achieved because not all CPDs reviewed had a strong focus on enabling the environment through technical support for the development of children-friendly budget, support for policy development, pro-child reform, etc., although several did (i.e. 10 out of 14). The assessment team did not find evidence supporting Element 3 in the M&E plans reviewed. Element 4 is not achieved because 4 of the 11 PSNs reviewed discussed need for policy changes and commitments to support policy reforms. However, none gave a sense of the timeliness with which these reforms should be achieved.	1, 2, 14, 109, 110, 112, 114-117, 119, 121, 123-127, 138-148
MI 5.6 Evidence confidence	**Medium confidence**
Confidence in the evidence for this MI is medium because we found no evidence of the critical assumptions that underpin sustainability as part of the approved monitoring and evaluation plan	

MI 5.7: Institutional procedures (including systems for hiring staff, procuring project inputs, disbursing payments, logistical arrangements etc.) positively support speed of implementation and adaptability in line with local contexts and needs	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.25**
Element 1: The organisation has internal standards set to track implementation speed	4
Element 2: Institutional procedures are adaptable to local contexts and needs	4
Element 3: The organisation benchmarks (internally and externally) its performance on implementation speed across different operating contexts	3
Element 4: Evidence that procedural delays have not hindered speed of implementation across interventions reviewed	2
MI 5.7 Analysis	**Source documents**
Element 1 is fully achieved because UNICEF has several indicators tracking implementation speed. As per corporate policies, regular and emergency recruitment should be completed within 90 and 30 days, respectively, and requests for emergency response teams support should be met within 3 days. The Corporate Scorecard includes indicators to track these requirements. Other indicators on lead times for supply chain management and the timeliness of cash disbursements to implementing partners are tracked in the UNICEF performance scorecards and InSight dashboards. In interviews, UNICEF staff also noted that more tasks are being transferred from management to the GSSC in Budapest to improvement organisational efficiencies. Element 2 is fully achieved because UNICEF has adapted its procedures to respond to local contexts and emerging needs. In interviews, country offices strongly voiced that it is a decentralised organisation with flexible procedures that allow country offices to quickly respond to local needs.	14, 41, 71, 74, 79, 158

With respect to COVID-19, the Update on UNICEF Humanitarian Action: The Coronavirus Disease 2019 Pandemic confirms that UNICEF has taken steps to ensure that IPs have enough flexibility to respond to the pandemic, including procedures for funding, monitoring and evaluation, etc. In the survey, 93% of respondents agree that UNICEF adapts its work as the context changes with 5% somewhat disagreeing/disagreeing and 2% having no opinion/don't know. Element 3 is substantially achieved because the performance scorecard in InSight uses a three colour-coded system that allows performance tracking on numerous efficiency indicators across country programmes. Interviews indicate that this system is used by management on a regular basis to track implementation and course correct. However, this element is not fully achieved because the MOPAN assessment team did not find any evidence of external benchmarking with other UN organisations. Element 4 is partially achieved because the Evaluation of the Coverage and Quality of the UNICEF Humanitarian Response in Complex Humanitarian Emergencies found that UNICEF's supply and logistic capacity and surge mechanisms positively influence the timeliness of emergency response. However, it is not fully achieved because the 2020 Development Effectiveness Review (DER) identified delays in programme implementation due to lengthy recruitment procedures, delays in financial disbursements and weaknesses in supply chain management. In addition, the Corporate Scorecard indicates that UNICEF has not achieved its 2019 milestone on two indicators in its results framework, with 81% of requests for emergency response team support filled within 3 days (compared to a 100% milestone) and 27% of emergency recruitments filled within 30 days (compared to a 60% milestone). Similarly, the External Audit of the UNICEF Financial Statements (2019) found that 25.5% of emergency orders were not delivered on time. In addition, nearly one-quarter of respondents (22%) disagreed that UNICEF management processes do not cause unnecessary delays for partners in implementing operations.	14, 41, 71, 74, 79, 158
MI 5.7 Evidence confidence	**High confidence**

KPI 6: Working in coherent partnerships directed at leveraging and catalysing the use of resources	**KPI score**
Satisfactory	**3.10**

UNICEF's ways of working in coherent partnerships are rated as satisfactory at leveraging and catalysing the use of resources.

- **Agility**: UNICEF has strong procedures in place to allow for programmatic changes and adjustments in response to contextual changes. To ensure agility, the procedures delegate sufficient authority to country offices to make adjustments to programme outputs as needed, with only changes in outcomes requiring regional office approval. Special procedures delegating even more authority to country offices were issued in the context of COVID-19 to ensure an agile response. In recent years, mechanisms to adjust human and financial resources to align with changes in the country programme have become increasingly flexible, with country offices having the ability to submit BPR at any point in the programming cycle.
- **Comparative advantage**: Through its Strategic Plan (2018-21), UNICEF has developed strategic partnerships with several UN organisations, including UNDP, UNFPA and UN Women through the Common Chapter, as well as with the WFP and UNHCR in the context of humanitarian action. In the context of the COVID-19 response, UNICEF has also developed a strategic partnership with WHO under the COVAX facility. UNICEF reorganised its structure to facilitate the implementation of these strategic partnerships. In some cases, UNICEF's comparative advantage is well defined (i.e. in strategic procurement and market shaping for the COVID-19 vaccines) while in other instances the specific role of UNICEF in relation to its partners could be better defined. With respect to the UN Development System reforms, UNICEF has made notable progress in the implementation of the Management and Accountability Framework of the Resident Coordinator System (MAF).

- **Synergies**: In addition to the strategic partnerships that UNICEF developed with UN organisations to enhance synergies and reduce duplication, UNICEF also seeks to leverage the private sector through its innovative Business for Results (B4R) approach. Though promising, this approach is still at an early stage, with few countries yet to demonstrate large-scale strategic partnerships with the private sector. Although CPDs often make reference to partnerships, they seldom define the implementation roles and responsibilities of the different partners.
- **Co-ordination**: UNICEF has successfully set up mechanisms to engage with peer UN organisations in the context of the UN Sustainable Development Cooperation Framework (UNSDCF). UNICEF has also made important progress in implementing common business operations, especially at global level, where UNICEF is an active member of the UN Business Innovations Group (BIG). With respect to humanitarian action, UNICEF's role as cluster lead agency has contributed to strengthening the humanitarian response of the HCT, falls short of meeting corporate targets on cluster management. The percentage of joint evaluations has recently increased but UNICEF and UN partners need to make more efforts to jointly monitor commitments, especially under the Common Chapter.
- **Use of country systems**: UNICEF has stepped up its commitment to South-South and triangular co-operation (SSTC) through the recent adoption of a corporate strategy on SSTC and the appointment of dedicated staff. However, UNICEF is off track on meeting its corporate targets to support countries build development partnerships. Likewise, while it is evident that UNICEF uses country systems, especially M&E and procurement systems, the organisation does not have clear guidelines for their use.
- **Joint assessments**: UNICEF has made progress in ensuring the participation of national and other partners in mutual assessments of progress in implementing agreed commitments. In particular, the number of country-led evaluations increased in 2020, contributing to strengthening national evaluation capacities. However, the Evaluation of the Strategic Plan notes that the engagement with other UNCT members on the normative child rights agenda could be further explored.
- **Knowledge**: UNICEF has corporate strategies describing its role in knowledge management, communication and advocacy. It distinguishes itself for having a unique research governance structure and has ramped up its knowledge production in 2020, including on children and COVID-19. UNICEF has also used knowledge products to inform policy debates and advocacy efforts. However, it could make more to mobilise civil society movements in advocacy, especially through the use of social media.
- **Accountability to beneficiaries**: UNICEF has procedures and guidance in place to support the integration of accountability to affected populations (AAP) at different stages of the programming cycle. Since 2019, training to staff on AAP is being rolled out, although building the capacity of UNICEF staff – and more particularly of UNICEF partners – on AAP is still a work in progress. Despite progress in the implementation of AAP, there are still some weaknesses in community engagement and feedback mechanisms in humanitarian and development programmes that are currently being addressed. UNICEF has recently put in place accountability mechanisms to monitor and evaluate the implementation of AAP commitments.
- **Information sharing**: UNICEF has made a strong corporate commitment to transparency and accountability. An active member of the IATI, UNICEF is a top performer on the 2020 Aid Transparency Index. Although UNICEF has mechanisms to respond to partners' requests for information, nearly one-fifth of survey respondents disagreed that responses to their queries are timely.

MI 6.1: Planning, programming and approval procedures make partnerships more agile when conditions change	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**4.00**
Element 1: Procedures in place to encourage joint planning and programming	4
Element 2: Mechanisms, including budgetary, in place to allow programmatic changes and adjustments when conditions change	4
Element 3: Institutional procedures for revisions permit changes to be made at the appropriate level to ensure efficiency	4

MI 6.1 Analysis	Source documents
Element 1 is fully achieved because the Strategic Plan makes a commitment through its sixth change strategy to work collaboratively with other UN entities to achieve the 2030 Sustainable Development Agenda, including through continued support to COs in developing joint programmes, joint results groups and joint work plans. The Evaluation of the Strategic Plan confirms that UNICEF made several adjustments to organisational processes, policies and structures to strengthen partnership within the context of the UNDS reform. The Data Companion also indicates that 74% of COs are engaged in joint programmes, surpassing its 2019 milestone of 70%.	1, 13, 14, 79, 159-162
Element 2 is fully achieved because UNICEF has strong mechanisms in place to allow programmatic changes and adjustments when contextual changes occur. PPPX confirms that that it is possible for COs to make changes in outputs, outcomes or the strategic focus of the CPD to adjust to unforeseen changes. It is also possible to extend a country programme or re-allocate resources outside the approved results matrix. In interviews, CO staff strongly agreed that UNICEF has flexible procedures that allow it to adjust programming when changes occur. They also noted that, previously, COs had to wait to ask for a Programme and Budget Review to adjust the funding and staffing structure, whereas this can now be done at any point in the programming cycle. In the survey, 85% of respondents agree or strongly agree that UNICEF adapts to changing conditions as jointly agreed with partners while 12% disagree. • Regarding COVID-19, UNICEF released a Guide for COVID-19 Programming in VISION and InSight, which provides information to staff on procedures to follow when adapting programming to COVID-19, including the possibility of mainstreaming COVID-19 into existing outcomes or creating new outcomes within the CPD. Element 3 is fully achieved because, as per PPPX guidance, it is possible for COs to modify or discontinue any output at any time in the programming cycle to ensure continued relevance. The procedure also allows COs to modify outcomes when there are significant changes in the environment, but these should be approved by the Regional Director. • With respect to COVID-19, the Guide for COVID-19 Programming in VISION and InSight exceptionally allows COs to make changes to existing outcomes or create new ones without the approval of the Regional Office.	1, 13, 14, 79, 159-162
MI 6.1 Evidence confidence	**High confidence**

MI 6.2: Partnerships are based on an explicit statement of comparative or collaborative advantage i.e. technical knowledge, convening power/partnerships, policy dialogue/ advocacy	Score
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Corporate documentation contains clear and explicit statement on the comparative advantage that the organisation is intending to bring to a given partnership	3
Element 2: Statement of comparative advantage is linked to clear evidence of organisational capacities and competencies as it relates to the partnership	3
Element 3: Resources/competencies needed for intervention area(s) are aligned to the perceived comparative or collaborative advantage	3

Element 4: Comparative or collaborative advantage is reflected in the resources (people, information, knowledge, physical resources, networks) that each partner commits (and is willing) to bring to the partnership	2
Element 5: [UN] Guidance on implementing the Management and Accountability Framework exists and is being applied	4
MI 6.2 Analysis	**Source documents**
Element 1 is substantially achieved because the Strategic Plan clearly outlines UNICEF's comparative advantage with respect to its normative work on child rights, policy advocacy, systems strengthening and service delivery with the goal of leaving no child behind. With a view to enhancing complementarity and reducing duplication within the context of the UNDS reform, UNICEF has developed several strategic partnerships with organisations like UNDP, UN Women and UNFPA (as part of the Common Chapter) as well as WFP in the area of nutrition, UNHCR to address children on the move and WHO in the area of immunisation. However, this element is not fully achieved because interview data reveal that, at regional and country level, it is sometimes difficult for UNICEF to find coherence with the work of sister agencies involved in the Common Chapter. In the survey, 88% of survey respondents agree that UNICEF's work with partners is based on a clear understanding of why it is best placed to target specific sectoral actors. Element 2 is substantially achieved because, at country level, the 2019 Quality Review noted that more than three-quarters (77%) of CPDs and PSNs did a good job of developing a narrative that demonstrates UNICEF's comparative advantage in the delivery of results. However, this element is not fully achieved because, at global level, the Joint Report on the Evaluability Assessment of the Common Chapter to the Strategic Plans of UNDP, UNFPA, UNICEF and UN Women identified weaknesses in defining the comparative and collaborative advantages of the organisations implementing the Common Chapter. Likewise, the Evaluation of the Strategic Plan identified a need to better define the role of UNICEF in joint programming with UNHCR to better understand the roles of both organisations in areas such as nutrition, education and sanitation when working with children on the move. Element 3 is substantially achieved because UNICEF has made efforts to ensure that there are adequate resources and competencies to ensure adequate implementation of the partnerships. For instance, in 2019, UNICEF HQ has undergone structural changes, including the appointment of a senior staff to develop and nurture partnerships with key UN agencies, in particular UNDP, UNHCR and WFP. Element 4 is partially achieved because, although UNICEF broadly defines its comparative advantage in the Strategic Plan, the Evaluation of the Strategic Plan found that UNICEF could make greater use of its comparative advantage in support of the UNDS reform, especially in promoting its core mission to advocate for the rights of children and its advantage in policy advice to influence change for children. In its management response, UNICEF committed, in the implementation of the new Strategic Plan, to ensuring that CPDs will more explicitly include the provision of strategic policy advice to fully utilise the comparative advantage of UNICEF. Element 5 is fully achieved because Guidance for Implementing the Management and Accountability Framework is available to UNICEF staff on the PPPX. In addition, the 2020 Report on the Implementation of the QCPR states that UNICEF has given clear instructions to country offices and representatives on the need to comply with the MAF. Likewise, UNICEF has revised the job description of the UNICEF country representative to reflect changes in the MAF, and in particular	1, 2, 13, 163-167

the expectation of UNICEF contributing to UNCT results. In 2019, the performance appraisals of Country Representatives began including the input of Resident Coordinators, and vice-versa. The Evaluation of the UNICEF Strategic Plan confirms that UNICEF has made good progress in the implementation of the MAF.	1, 2, 13, 163-167
MI 6.2 Evidence confidence	**High confidence**

MI 6.3: Demonstrated commitment to furthering development partnerships for countries (i.e. support for South-South collaboration, triangular arrangements and use of country systems)	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.75**
Element 1: Clear statement on how the organisation will support principles of collaboration with countries on their development agenda (Nairobi Principles, 2030 Sustainable Development Agenda)	3
Element 2: Clear statement/guidelines for how the organisation will support development partnerships between countries	4
Element 3: Clear statement/guidelines for how the organisation will use country systems	1
Element 4: Internal structures and incentives supportive of collaboration/co-operation with countries, and use of country systems where appropriate	3
MI 6.3 Analysis	**Source documents**
Element 1 is substantially achieved because the Strategic Plan 2018-21 makes a commitment to promoting co-operation, the sharing of lessons learned and the fostering of innovation and partnerships through south-south and triangular co-operation (SSTC) in support of the 2030 Sustainable Development Agenda. The results framework of the Strategic Plan includes an indicator to monitor corporate commitments on SSTC. Interviewees explained that the importance of SSTC is increasingly being recognised across the organisation, which has been reflected in the recent development of an organisation-wide strategy on SSTC. Element 2 is fully achieved because a corporate guidance note on SSTC was issued in 2017. In addition, the PPPX outlines the specific roles and responsibilities for UNICEF headquarters, regional offices and country offices in implementing the guidance note. Element 3 is not achieved because, although UNICEF has structures in place to support the use of country systems (as noted in Element 4 below), the MOPAN assessment team did not find a clear statement or guidelines explaining how the organisation will use country systems in line with the scoring criteria. Element 4 is substantially achieved because there is evidence that UNICEF has structures in place to use country systems, but it is not fully achieved because of weaknesses in supporting south-south co-operation among countries. Regarding the use of country systems, UNICEF strongly invests in and use national M&E systems, and also builds national capacity in household surveys for Multiple Indicator Cluster Surveys, which are government-led. There is also evidence that the supply division strengthens and uses national procurement and financial systems. In the survey, 88% of respondents agreed that UNICEF has internal structures in place to use country systems, while 9% disagree. With respect to supporting collaboration among countries, UNICEF established a dedicated unit for knowledge exchange and SSTC at headquarters. However, the element is not fully achieved because UNICEF is off track for meeting its corporate target on SSTC, with only 43%	1, 14, 168-170

of CPDs reflecting SSTC as an implementation strategy against a 2019 milestone of 86%. This is consistent with the review of sampled CPDs, in which less than half (i.e. six) CPDs make explicit reference to SSTC. In the survey, only 71% of respondents agreed that UNICEF supports countries to build development partnerships, with 19% having no opinion or responding don't know. High levels of don't know responses suggest that stakeholders may not be familiar with UNICEF's efforts to promote collaboration among partner countries.	1, 14, 168-170
MI 6.3 Evidence confidence	**High confidence**

MI 6.4: Strategies or designs identify and address synergies with development partners, to encourage leverage/catalytic use of resources and avoid fragmentation in relation to 2030 Sustainable Development Agenda implementation	**Score**
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.25**
Element 1: Strategies or designs clearly identify possible synergies with development partners and leverage of resources/catalytic use of resources and results	3
Element 2: Strategies or designs clearly articulate responsibilities and scope of the partnership	2
Element 3: Strategies or designs are based on a clear assessment of external coherence	2
Element 4: Strategies or designs contain a clear statement of how leverage will be ensured	2
MI 6.4 Analysis	**Source documents**
Element 1 is substantially achieved because the Strategic Plan makes a broad commitment to partnering with multiple partners, including governments, the UN, civil society, national committees and the private sector. With respect to UN organisations, UNICEF has developed a strategic partnership with UNDP, UN Women, and UNFPA as part of the Common Chapter. In humanitarian action, UNICEF has developed a strategic partnership with WFP and UNHCR. Interviews with regional and country offices noted that these partnerships are starting to deliver concrete results on the ground. For example, interviewees provide examples of a partnership with WFP in the Sahel to address school health and nutrition. Interviews with UNICEF staff also revealed a solid partnership between UNICEF, WHO, Gavi and CEPI as part of the COVAX facility. UNICEF has also developed a new Business for Results (B4R) strategy, through which it seeks to engage with the private sector to influence market shaping, value chains and work on innovations. The Evaluation of the Strategic Plan states that B4R is starting to show promising results. However, this element is not fully achieved because, based on interviews, although country offices have started to engage with the private sector, this is not yet on a large scale. In addition, the Joint Report on the Evaluability Assessment of the Common Chapter concluded that there is insufficient evidence that can be attributed to the Common Chapter. Element 2 is partially achieved because the Quality Review of the CPDs and PSNs (2019) found that CPDs do not consistently distinguish UNICEF's strategic positioning with regards to the government, development partners, IFIs and the private sector. This finding is consistent with a review of sampled PSNs, which did not find a clear articulation of the roles and responsibilities of different partners. Element 3 is partially achieved. The MOPAN review of sampled PSNs found that they were generally developed in consultation with partners and describe partnerships with the UN, CSOs, private sector, etc. However, these did not provide a thorough assessment of external coherence (i.e. a description of what others are doing and how UNICEF will complement their efforts). In the survey, 77% agreed that UNICEF co-ordinates its financial contributions with partners to ensure coherence and avoid fragmentation/duplication; 13% disagree.	1, 2, 46, 70, 88, 105, 106, 108, 110-113, 115, 117, 199-123, 138-148

Element 4 is partially achieved because most of the PSNs reviewed include limited discussion on how UNICEF intends to leverage funds, or partnerships, typically using co-ordination roles, evidence and advocacy, and in the context of the private sector. However, it is not fully achieved because the discussion is not substantive and not done consistently across all PSNs.	1, 2, 46, 70, 88, 105, 106, 108, 110-113, 115, 117, 199-123, 138-148
MI 6.4 Evidence confidence	**High confidence**

MI 6.5: Key business practices (planning, design, implementation, monitoring and reporting) co-ordinated with relevant partners	**Score**
Overall MI rating	**Unsatisfactory**
Overall MI score	**2.50**
Element 1: Active engagement in joint exercises/mechanisms (planning, co-ordination, monitoring, evaluation) to support external coherence	3
Element 2: Participating in joint monitoring and reporting processes with key development partners	2
Element 3: Identifying shared information or efficiency gaps with development partners and developing strategies to address them	N/E
MI 6.5 Analysis	**Source documents**
Element 1 is substantially achieved because the Strategic Plan makes a strong commitment of working together with the UN. In addition, PPPX includes clear guidance for staff to engage in the UNSDCF process. In interviews, UNICEF country staff commented being actively engaged with other UN agencies in the design and implementation of the UNSDCF. This is reflected in the survey, where 91% of respondents agreed that UNICEF is actively engaged, appropriate to its role in inter-agency co-ordination mechanisms; only 5% disagreed. With respect to humanitarian action, UNICEF leads the Nutrition and WASH Clusters and co-leads the Education as well as the Child Protection Cluster. Overall, the Evaluation of the Coverage and Quality of the UNICEF Humanitarian Response in Complex Humanitarian Emergencies highlighted that, UNICEF has used its role as cluster lead agency to strengthen the quality and coverage of the response of other agencies to humanitarian emergencies but also found some areas for improvement. Areas for improvement in cluster management are reflected in the Corporate Scorecard, which indicates that UNICEF has not reached any of its 2019 milestones on cluster co-ordination performance standards. The data companion also indicates that 130 UNICEF country team results groups were led or co-led by UNICEF, which is significantly below the 250 milestone for 2019. Even so, in the survey, 92% of respondents agreed that UNICEF is actively engaged, according to its mandate, in humanitarian co-ordination mechanisms. With respect to common business operations, at global level UNICEF is an active member of the UN Business Innovation Group (BIG) and UNICEF staff indicated that there are discussions on the possibility for UNICEF's GSSC to offer services to other UN agencies to enhance overall efficiencies in the UN system. Element 2 is partially achieved because the Evaluation of the Strategic Plan observed an increase in joint monitoring and reporting, which has been further accelerated by the pandemic. In addition, interviews indicates that UNICEF founded and chairs the Monitoring Working Group of the UN Strategic Planning Network, and convened an inter-agency exchange on joint monitoring in March 2021. UNICEF also created the Global Partnership for Better Monitoring to advance inter-agency norms and standards. With respect to joint evaluations, the 2019 GEROS-Meta Analysis reveals that the proportion of joint programme evaluations managed jointly with other UN organisations	1, 2, 13, 14, 24, 173, 174

increased, from 2% of the portfolio in 2018 to 6% in 2019. However, this element is not fully achieved because, despite a recent increase, the proportion of joint evaluations is still low. In addition, the Evaluation of the Strategic Plan reveals that there is a need for more co-ordinated work among UNICEF, UNPFA, UNDP and UN Women to jointly monitor and report on joint commitments made as part of the Common Chapter. In the survey, 75% of respondents agreed that UNICEF participates in joint evaluations at the country/regional level while 22% had no opinion or responded don't know. There is not enough evidence to assess Element 3. UNICEF staff had indicated that a report presenting efficiencies realised in the operations area across all UN entities is currently being drafted. This is the first of its kind and will be shared with ECOSOC in April. The aim is to report on operational efficiencies against the USD 310 million target set by the SG.	1, 2, 13, 14, 24, 173, 174
MI 6.5 Evidence confidence	**Medium confidence**
Confidence in the evidence for this MI is medium because we found no evidence supporting a rating for Element 3.	

MI 6.6: Key information (analysis, budgeting, management, results etc.) shared with strategic/implementation partners on an on-going basis	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.67**
Element 1: Clear corporate statement on transparency of information is aligned to the International Aid Transparency Initiative	4
Element 2: Information is available on analysis, budgeting, management in line with the guidance provided by the International Aid Transparency Initiative	4
Element 3: Responses to partner queries on analysis, budgeting, management and results are of good quality and responded to in a timely fashion	3
MI 6.6 Analysis	**Source documents**
Element 1 is fully achieved because UNICEF makes a corporate commitment to transparency and accountability in delivering its development and humanitarian results, positioning transparency within the enablers of the Strategic Plan 2018-21. In 2011, UNICEF adopted its Information Disclosure Policy and, in 2013, became a signatory of the International Aid Transparency Initiative (IATI). Element 2 is fully achieved because UNICEF ranks 6th among 47 major development agencies on the 2020 Aid Transparency Index Publish What You Fund. The 2020 Report of the Aid Transparency Index emphasised that UNICEF had improved from "good" in 2018 to "very good" in 2020. In particular, the report noted improvements in both financing and performance-related data, meaning that UNICEF has been publishing more detailed project budgets and good quality results. In addition, the Report on the Implementation of the QCPR (2020) underlined that UNICEF actively promotes transparency by serving on the governing board of the IATI and hosted a working group that resulted in a new IATI transparency results framework and monitoring system. Element 3 is substantially achieved because, in 2015, UNICEF launched a transparency portal which is updated monthly to ensure that UNICEF partners have up-to-date access to programme and financial data. In interviews, UNICEF staff explained that partners queries are made through the partnership division and that responses are provided through emails or videoconference in a timely manner. In the survey, 75% of respondents agreed that UNICEF shares key information with	1, 13, 14, 16, 175

partners on an ongoing basis. However, the element is not fully achieved because nearly one-fifth (16%) disagreed. Across respondent groups, agreement is highest among donor governments with almost 86% agreeing, compared to 78% for implementing partners, 68% for country strategic partners and 61% for global policy partners.	1, 13, 14, 16, 175
MI 6.6 Evidence confidence	**High confidence**

MI 6.7: Clear standards and procedures for accountability to beneficiaries implemented	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.40**
Element 1: Explicit statement available on standards and procedures for accountability to beneficiary populations i.e. Accountability to Affected Populations	4
Element 2: Staff guidance is available on the implementation of the procedures for accountability to beneficiaries	4
Element 3: Training has been conducted on the implementation of procedures for accountability to beneficiaries	2
Element 4: Programming tools explicitly contain the requirement to implement procedures for accountability to beneficiaries	3
Element 5: Approval mechanisms explicitly include the requirement to assess the extent to which procedures for accountability to beneficiaries will be addressed in the intervention	4
MI 6.7 Analysis	**Source documents**
Element 1 is fully achieved because, in 2018, UNICEF adopted an organisation-wide strategy on accountability to affected populations (AAP). In addition, UNICEF revised in 2020 its Core Commitments for Children in Humanitarian Action (CCC), among which AAP is prominent. As per the CCCs, UNICEF commits to putting affected populations, including children, women and vulnerable groups, at the centre of its work by: 1) promoting the participation of communities in decisions related to the prioritisation of UNICEF interventions and the most appropriate delivery mechanisms; 2) providing affected populations with access to information, including information on their rights, and ensuring appropriate communications channels between aid workers and communities; and 3) providing secure feedback and complaint mechanisms through which affected populations can share their concerns, and ensure that information generated through the mechanisms is collected, analysed and integrated in decision making. Element 2 is fully achieved because, since 2020, the PPPX offers guidance to staff to integrate AAP in: 1) programme design; 2) programme implementation; 3) country programme monitoring; and 4) country programme reporting. The guidance notes on AAP clearly underline the roles and responsibilities of UNICEF staff at country, regional, and headquarters level as well as across support and technical teams in the implementation of AAP. In addition, in 2020 UNICEF launched its first corporate guidance on AAP, the AAP Handbook and Toolkit, providing practical support to UNICEF staff and partners in the everyday application of AAP. Element 3 is partially achieved because, since 2019, several capacity building activities and training sessions have taken place at regional and country level. A survey on AAP administered to country offices revealed that, in 2020, 64 country offices delivered training on AAP to UNICEF staff and 32 country offices strengthened the capacity of partners on AAP. In 2021, UNICEF also launched an Agora course on AAP comprising six modules in four languages. However, this element is not	170, 176-179

fully/substantially achieved because the roll out of training on AAP – and in particular training to partners – is still a work in progress. To address shortcoming in countries' capacity to implement AAP, positions have been created in regional offices to provide support to country offices. Element 4 is substantially achieved because, as detailed in Element 2, PPPX includes clear requirements for the integration of AAP at various points in the programming cycle, including in programme design, implementation, monitoring and reporting. Other programming procedures, guidance and tools (e.g. the UNICEF Supply Manual, guidance for CSOs on partnership with UNICEF, etc.) make reference to the importance of integrating AAP. However, the element is not fully achieved because a review of UNICEF's humanitarian action identified weaknesses in community engagement and feedback mechanisms in both development and humanitarian programmes. In its progress report on AAP, UNICEF confirms that it is taking steps in 2021 to strengthen feedback and complaint mechanisms, especially through the roll out of a toolkit with a menu of digital technologies. UNICEF staff at headquarters confirmed that there have been important efforts made this past year to ensure that AAP is fully integrated into UNICEF's work. Element 5 is fully achieved because, as per PPPX guidance, the Country Representative is responsible for ensuring that AAP is properly integrated in CPDs. In addition, progress on the implementation of AAP commitments has been monitored through the strategic monitoring questions (SMQs) since 2018. Global thematic humanitarian evaluations and L3 emergency country evaluations are also now required to include an assessment of the integration of AAP commitments into UNICEF's interventions.	170, 176-179
MI 6.7 Evidence confidence	**High confidence**

MI 6.8: Participation with national and other partners in mutual assessments of progress in implementing agreed commitments	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Participation in joint performance reviews of interventions e.g. joint assessments	3
Element 2: Participation in multi-stakeholder dialogue around joint sectoral or normative commitments	3
Element 3: Use of surveys or other methods to understand how partners are experiencing working together on implementing mutually agreed commitments.	3
MI 6.8 Analysis	**Source documents**
Element 1 is substantially achieved. At CO level, with respect to joint monitoring, PPPX guidance stipulates that all programme monitoring exercise should support collaborative learning with partners and that annual reviews of country programming should preferably be conducted jointly with partners. In interviews, country staff confirmed conducting programme reviews with partners. In the survey, 87% of respondents agree that UNICEF jointly monitors progress on shared goals with local and regional partners; 8% have no opinion/don't know. With respect to evaluations, the Revised Evaluation Policy (2018) seeks to support national evaluation capacity building through the conduct of country led evaluations. The 2019 GEROS Meta-Analysis reveals that 20% of evaluations were jointly managed by UNICEF and host countries while 5% were country led. This represents an improvement over the previous year, when 8% of evaluations were managed by UNICEF jointly with the country and none was country-led.	2, 13, 180-185

Element 2 is substantially achieved because there are several examples of UNICEF engagement with UN organisations to foster dialogue on key sectoral or normative issues. For example, UNICEF is working jointly with UNDP and ILO on the Mainstreaming, Acceleration and Policy Support (MAPS) approach to support the implementation of the 2030 Agenda at country level. However, it is not fully achieved because the Evaluation of the Strategic Plan notes that the engagement with other UNCT members on the normative child rights agenda could be further explored. Element 3 is substantially achieved because, in 2020, DAPM conducted a civil society partnership survey to gather CSO feedback on their experience in working with UNICEF, including what is working well and what could be improved. UNICEF has committed to using survey findings to inform the revision of partnership procedures and further develop systems to work with partners. In addition, the evaluation offices of the UN organisations (UNICEF, UNDP, UNFPA, UN-Women) involved in the Common Chapter conducted a staff survey to gauge familiarity with the Common Chapter, learn about implementation arrangements and the extent to which the Common Chapter and UNDS reform had positively influenced inter-agency collaboration. However, this element is not fully achieved because the assessment team did not find evidence that the use of such surveys have become institutionalized and part of UNICEF's common practice.	2, 13, 180-185
MI 6.8 Evidence confidence	**High confidence**

MI 6.9: Use of knowledge base to support policy dialogue and/or advocacy	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.33**
Element 1: Statement in corporate documentation explicitly recognises the organisation's role in knowledge production, communication and advocacy	4
Element 2: Knowledge management products produced and utilised by partners to perform action	4
Element 3: Knowledge products generated and applied to inform advocacy, where relevant, at country, regional or global level	3
Element 4: Knowledge products generated are timely/perceived as timely by partners	3
Element 5: Knowledge products are perceived as high quality by partners	3
Element 6: Knowledge products are produced in a format that supports their utility to partners	3
MI 6.9 Analysis	**Source documents**
Element 1 is fully achieved because the Strategic Plan (2018-21) commits to harnessing the power of evidence as a driver of change for children, recognising the importance of evaluations, research and monitoring data to inform programming, advocacy and leveraging partnerships for children. To translate this commitment into action, UNICEF has adopted its first organisation-wide Knowledge Management Strategy (2021-22). In addition to knowledge management, UNICEF plays an important role in advocating for the cause of children to decision makers and the wider public. In 2019, communication and advocacy were fully embedded into UNICEF programmes at all levels of the organisation following the adoption of the updated the Global Communication and Advocacy Strategy (2019-21). Element 2 is fully achieved because, according to the JIU report Strengthening Policy Research Uptake in the Context of the 2030 Agenda for Sustainable Development, UNICEF distinguishes itself among other UN organisations for having a unique research governance architecture, with the UNICEF Office of Research – Innocenti – having a clear mandate for producing research. There has	1-3, 79, 186-188

been a substantial increase in the number of knowledge products developed by Innocenti, from 31 in 2019 to 74 in 2020. In addition, in 2020, Innocenti launched the COVID-19 & Children Rapid Research Response: COVID-19 & Children, which is one of the most advanced publicly accessible databases of research on COVID-19 and children available. The JIU report also notes that UNICEF is the only UN organisation with a professional staff dedicated to supporting research uptake. Element 3 is substantially achieved because the Strategic Plan (2018-21) recognises the importance of knowledge to inform advocacy efforts. The Evaluation of the Strategic Plan found that country offices have successfully reinforced strategies to generate evidence for policy advocacy. However, the element is not fully achieved because, even though UNICEF met its 2019 milestone on the percentage of country offices that have changed child-focused policies as a result of UNICEF-led advocacy, the Evaluation of the Strategic Plan highlights that this has decreased from 92% in 2018 to 87 %in 2019 and that additional efforts will be required to meet the 90% target by 2021. In addition, the evaluation found that UNICEF has not yet seized the opportunity to involve civil society movements in the advocacy space, particularly through the use of social media. Element 4 is substantially achieved because, in the survey, 83% of respondents agreed that UNICEF's publications on policy and practice are timely; 11% had no opinion/don't know. However, the element is not fully achieved because perceptions differ across respondent groups, with only 67.6% of global policy partners agreeing. Element 5 is substantially achieved because, in the survey, 85% of partners surveyed agreed that UNICEF provides high-quality inputs to policy dialogue, with 21% agreeing strongly. Partners at global and country level showed similar levels of agreement, with Executive Board members being most in agreement (100%). However, this element is not fully achieved because the 2020 JIU report Strengthening Policy Research Uptake in the Context of the 2030 Agenda for Sustainable Development found that in some decentralised organisations – including UNICEF – quality assurance for policy research and uptake is not consistent throughout the organisations, resulting in knowledge products of variable quality. In addition, regarding the level of innovation of UNICEF publications, 74% partners surveyed agreed that UNICEF's publications on policy and practice are innovative, with the rest disagreeing (13%) or stating don't know/no opinion (13%). Partners at country level tended to agree more than at global level, with implementing partners agreeing slightly more than strategic partners at country level and global policy partners agreeing least overall. Compared to other questions about relationship management, partners were relatively less convinced about the innovativeness of UNICEF publications. Element 6 is substantially achieved because the Knowledge Management Strategy and the Revised Evaluation Policy emphasise the need to develop knowledge products that support their utility to partners. In interviews, UNICEF staff also noted that UNICEF is in the process – as part of the Knowledge Management Strategy – of developing guidance and tools to help country offices make their products user-friendly. In the survey, 87% agreed that UNICEF's publications on policy and practice are provided in a format that makes them easy to use; 5% disagree and 8% don't know/have no opinion. The element is not fully achieved because guidance and tools are still in the process of being finalised and are therefore not yet in use.	1-3, 79, 186-188
MI 6.9 Evidence confidence	**High confidence**

PERFORMANCE MANAGEMENT

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

KPI 7: The focus on results is strong, transparent and explicitly geared towards function	KPI score
Satisfactory	3.34

UNICEF's focus on results, which is strong and transparent, is rated as satisfactory.

- **Application of results-based management**: The Strategic Plan makes a strong commitment to results-based management (RBM) with corporate indicators measuring the percentage of CPDs that comply with RBM requirements. UNICEF produced tools and guidance to improve the integration of RBM into country programming, including guidance for the development of theories of change and results frameworks. The introduction of performance scorecards at country level and the integration of programme performance into the performance appraisal of Country Representatives have contributed to enhancing the achievement of results by country offices. The organisation has also made important progress in training staff on RBM. However, despite being a results-driven organisation, only 80% of CPDs comply with RBM standards, which is slightly below target. In addition, even though the integrated budget allocates resources for RBM, UNICEF staff expressed concerns that they are insufficient to ensure that UNICEF fully becomes a data-driven organisation.
- **Results-based management in strategies**: The UNICEF Strategic Plan is accompanied by results framework which, according to the Evaluation of the Strategic Plan, is the most comprehensive results framework that UNICEF has ever developed. Clear linkages exist between the corporate and country-level results frameworks. In 2019, UNICEF took significant steps to enhance linkages between results frameworks at different levels of the organisation and facilitate the aggregation of results by substantially reducing the number of standards indicators that country offices use in their CPDs. Progress towards the achievement of results for each goal area is presented to and discussed with the Board annually.
- **Evidence-based targets**: The Strategic Plan has a clear theory of change depicting the impact pathways, as do the CPDs. However, at country level, the impact pathways underpinning the logic model are not always evidence-based. UNICEF has developed a robust set of output and outcome indicators, which are SMART. However, several CPDs lack disaggregated indicators. In addition, the Evaluation of the Strategic Plan found that the corporate results framework and its indicators do not adequately reflect the complexity of joint programming and multisectoral action.
- **Effective monitoring systems**: Overall, UNICEF put in place a robust RBM structure (led by DAPM) with dedicated staff responsible for the monitoring function. UNICEF has recently improved its monitoring and reporting system with the introduction of RAM 3, which captures country-level results that feed into corporate reporting in line with the Strategic Plan. In addition, this system has recently been updated and harmonised with UN Info and UNDSCF reporting. UNICEF also has a robust mechanism in place to ensure the quality of the data reported through the monitoring system. However, interviews point to concerns that the monitoring system is too focused on outputs and donors' requirements, and that more could be done to capture outcome-level changes and make use of qualitative data. In addition, interviews also pointed to some challenges in the organisation's ICT infrastructure, which hinders the generation of results monitoring data in real-time. More agile systems are therefore required to further promote the implementation of adaptive management across the organisation. In addition, recent reports pointed to difficulties in securing the financial resources to consolidate to E-tools project
- **Use of performance data**: There is a strong commitment from UNICEF to uses all three streams of evidence (monitoring, evaluation and research) to inform decision making and programme design. While tools like the performance scorecard and dashboards are being used, some staff noted that there is room to make greater use of data to manage performance. In particular, UNICEF is not yet using data for "adaptive management", particularly as it still lacks the tools to generate evidence in real time.

MI 7.1: Leadership ensures application of an organisation-wide RBM approach	Score
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.67**
Element 1: Corporate commitment to a result culture is made clear in strategic planning documents	4
Element 2: Clear requirements/incentives in place for the use of an RBM approach in planning and programming	3
Element 3: Guidance for setting results targets and developing indicators is clear and accessible to all staff	4
Element 4: Tools and methods for measuring and managing results are available	4
Element 5: Adequate resources are allocated to the RBM system	3
Element 6: All relevant staff are trained in RBM approaches and method	4
MI 7.1 Analysis	**Source documents**
Element 1 is fully achieved because the Strategic Plan makes a strong commitment to achieve long-lasting results for children to attain the 2030 SDGs and leave no child behind. The Strategic Plan proposes four enablers, one of which is focused on results-oriented, efficient and effective management. It emphasises that UNICEF businesses processes will support results-based management across development and humanitarian programming, and enable more agile data collection methods and systems to jointly monitor progress towards the achievement of results with UN and other partners. UNICEF's Guidance for Partnerships for Civil Society sets clear expectations for CSOs to contribute to achieving results defined in UNICEF country programming. In interviews, UNICEF staff acknowledged that UNICEF is a results-driven organisation and that other UN organisations often turn to UNICEF for its expertise in RBM. In the survey, 85% of partners agreed that UNICEF prioritises a results-based approach; 10% don't know/have no opinion. Among respondent groups, disagreement is highest among global policy partners (almost 10% of all respondents) where almost 15% disagree compared to 2–7% for other groups. Element 2 is substantially achieved because UNICEF sets clear requirements for the use of RBM approaches in programming. At country level, the PPPX requires that country offices develop a theory of change and results framework in country programme planning as well as indicators for humanitarian interventions. In 2016, UNICEF introduced country office performance scorecards for country offices to monitor progress on indicators, further promoting team commitment to manage for results. In interviews, UNICEF staff also explained that country programme performance is now tied to the performance appraisal of the Country Representative, which has resulted in a recent increase in the achievement of targets at country level. However, this element is not fully achieved because an assessment of the 2016-18 RBM Strategy also found that the organisation needed to move beyond "tools and compliance" to a results-driven mind-set shared by all staff across the organisation. This is a concern has also been echoed in interviews. In addition, in 2019, 80% of new CPDs approved by the Executive Board met organisational standards on results-based management, which is slightly below the 2019 milestone of 85%. Element 3 is fully achieved because the RBM handbook provides guidance to staff on defining results and indicators, and setting targets. The guidance includes examples of results statements and indicators. Country offices are also encouraged to select from a menu of global standard indicators instead of developing their own indicators when these accurately reflect their expect results.	1, 4-6, 189-197

Element 4 is fully achieved because PPPX provides ample tools and methods for measuring and managing results through complementary data analysis and management platforms. InSight is UNICEF's overarching performance management architecture, which is a corporate repository for reporting and results. InSight also includes the Results Assessment Module (RAM) which includes tools and dashboards for country offices to monitor and report on results. Element 5 is substantially achieved because the Update on the Integrated Budget of the Strategic Plan allocated USD 721.9 million to the higher quality programmes through results-based management results area. Since 2015, UNICEF has also invested approximately USD 2.6 million to strengthen the capacities of staff in RBM. However, this element is not fully achieved because recent reports to the Executive Board expressed concerns over difficulties in securing the financial resources required to ensure that UNICEF fully becomes a data-driven organisation. Likewise, the 2019 annual report of DAPM identified the need for additional funding to finalise the e-Tools project. Element 6 is fully achieved because, since the adoption of its 2016-18 RBM Capacity Building Strategy, UNICEF has rolled out a series of RBM training courses for staff, including face-to-face training and webinars. The assessment of this strategy found that UNICEF had surpassed by 17% its stated objective to train 4 000 UNICEF staff on RBM by 2018. In 2019, UNICEF launched a new RBM strategy with revised RBM content and learning methodologies that emphasise the integration of human rights-based approaches, gender equality and equity. The organisation continues to make progress in training staff on RBM, with over 8 000 staff trained as of January 2021.	1, 4-6, 189-197
MI 7.1 Evidence confidence	**High confidence**

MI 7.2: Corporate strategies, including country strategies, based on a sound RBM focus and logic	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**4.00**
Element 1: Organisation-wide plans and strategies include results frameworks	4
Element 2: Clear linkages exist between the different layers of the results framework, from project to country and corporate level	4
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
MI 7.2 Analysis	**Source documents**
Element 1 is fully achieved because the UNICEF Strategic Plan 2018-21 is accompanied by a results framework, which was revised in 2020 following the mid-term review of the Strategic Plan. The results framework captures impact, outcome and output indicators across goal areas. In addition, the Gender Action Plan includes a specific results framework, which is aligned to the corporate results framework. Element 2 is fully achieved because UNICEF has recently reviewed its standard indicators to support greater linkages between country offices and corporate results frameworks. Previously, UNICEF used approximately 16 000 context-specific indicators to track country-level results in RAM but in 2019, UNICEF it the number of standard indicators to 939 (314 outcome level and 625 output	1, 3, 4, 28, 40, 41, 117, 119, 191, 198-203

level indicators) to ensure greater linkages and facilitate the aggregation of country level results. UNICEF country offices are strongly encouraged to select from these standard indicators. The 2019 Quality Review of CPDs and PSNs found that country-level objectives were generally well aligned with the objectives of the Strategic Plan. Interviews confirmed that regional offices have undergone an extensive consultation process with country offices to develop regional strategic plans that are aligned with the UNICEF Strategic Plan and reflect national priorities. Element 3 is fully achieved because the Compendium of Decisions Adopted by the Executive Board in 2020 demonstrates that the Report on the Midterm Review of the UNICEF Strategic Plan as well as the Annual Report for 2019 of the Executive Director of UNICEF was discussed with the Board. Element 4 is fully achieved because the UNICEF Strategic Plan 2018-21 underwent a mid-term review in 2020, which resulted in the revision of its results framework. UNICEF is currently in the process of developing its new strategic plan for 2022-25. Element 5 is fully achieved because the annual reports for Goal Areas 1-5 present key results and summarise achievements against specific indicators. The annual reports are transparent in reporting both strong performance and areas where progress is less satisfactory, providing both quantitative and qualitative reporting against the SP targets.	1, 3, 4, 28, 40, 41, 117, 119, 191, 198-203
MI 7.2 Evidence confidence	**High confidence**

MI 7.3: Results targets set on a foundation of sound evidence base and logic	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.80**
Element 1: Targets and indicators are adequate to capture causal pathways between interventions and the outcomes that contribute to higher order objectives	3
Element 2: Indicators are relevant to expected results to enable the measurement of the degree of goal achievement	3
Element 3: Development of baselines is mandatory for new interventions	3
Element 4: Results targets are regularly reviewed and adjusted when needed	3
Element 5: Results targets are set through a process that includes consultation with beneficiaries	2
MI 7.3 Analysis	**Source documents**
Element 1 is substantially achieved because, at corporate level, the Strategic Plan 2018-21 has an over-arching theory of change that depicts logical impact pathways towards achieving the SDGs. The Evaluation of the Strategic Plan found that the corporate results framework is the most comprehensive framework that UNICEF has ever developed, with detailed results definitions, indicators, baselines and targets. However, the element is not fully achieved because the evaluation also found that the results framework of the next strategic plan could do more to reflect the multisectoral complexities of joint programming and develop related outcome indicators. At country level, the 2019 Quality Review of CPDs and PSNs found that a theory of change describing the pathways of change underlying the programme's logic is usually present, although it not always grounded in a strong evidence base. Element 2 is substantially achieved because the Data Companion details the methodology for how outcome and output indicators are calculated to inform progress against the objectives of the Strategic Plan. At global level, the Evaluation of the Strategic Plan found that the corporate results framework includes detailed indicators at output, outcome and impact level. At country	2-5, 14, 41, 117, 158, 163, 165, 204

level, the 2019 Quality Review of CPDs and PSNs found that, overall, CPDs and PSNs include SMART indicators. UNICEF interviewees indicated that there is an elaborate quality assurance mechanism in place that involves the regional office and HQ to ensure the suitability of CPD indicators. However, Element 2 is not fully achieved because the 2019 Quality Review of CPDs and PSNs also found some weaknesses with respect to the disaggregation of indicators by sex, age and vulnerable groups. Element 3 is substantially achieved because the Evaluation of the Strategic Plan found that UNICEF had rolled out a comprehensive results framework with baselines. However, the evaluation also found monitoring challenges at country level (for UNICEF programming largely delivered before the Strategic Plan) due to the absence of credible baseline and change indicators. The 2019 Quality Review of CPDs and PSNs seems to show an improvement, with 90% of CPDs including indicators, baselines and targets. Element 4 is substantially achieved because targets were adjusted during the Midterm Review of the Strategic Plan. Interviews with country offices confirmed that targets can be adjusted during the annual review when needed. RO interviews also noted that country offices are increasingly setting realistic targets with support from the regional office. Element 5 is partially achieved. The PPPX on AAP requires the engagement of communities in programme design and M&E processes. The Strategic Plan also makes a commitment to ensure the participation of adolescents in decision making. However, the MOPAN assessment team did not find documentary evidence that results targets are set in consultation with beneficiaries. That said, 85% of respondents agreed that UNICEF consults with stakeholders on the setting of results targets at a country level; 9% had no opinion/don't know.	2-5, 14, 41, 117, 158, 163, 165, 204
MI 7.3 Evidence confidence	**Medium confidence**

MI 7.4: Monitoring systems generate high-quality, useful performance data in response to strategic priorities	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.25**
Element 1: The corporate monitoring system is adequately resourced	3
Element 2: Monitoring systems generate data at output and outcome levels of the results chain	3
Element 3: Reporting processes ensure data are available for key corporate reporting and planning, including for internal change processes	3
Element 4: A system for ensuring data quality exists	4
MI 7.4 Analysis	**Source documents**
Element 1 is substantially achieved because UNICEF has recently put in place a new structure (DAPM) with dedicated staff responsible for the UNICEF monitoring function. In addition, the Update on the Integrated Budget of the Strategic Plan allocated USD 721.9 million to the higher quality programmes through results-based management results area. However, this element is not fully achieved because recent reports to the Executive Board expressed concerns over difficulties in securing the financial resources required to ensure that UNICEF fully becomes a data-driven organisation. Element 2 is substantially achieved because output and outcome level data feeding into the data companion are generated by national monitoring systems and strategic monitoring questions (SMQs). The DAPM Annual Report for 2019 notes that, for the first time, end-year reporting was captured in a	2, 4, 46, 69, 99, 189, 190, 192, 204-211

single system: the RAM 3. The RAM 3 captures country results monitoring data (including outputs and outcomes) on at least an annual basis. However, interviews pointed to concerns that the monitoring system is too focused on outputs and donors' requirements, and that more could be done to capture outcome-level changes and make use of qualitative data. Element 3 is substantially achieved because UNICEF has robust monitoring and reporting processes to ensure that data are available for corporate reporting. In particular, country offices are required to fill out SMQs in RAM, which then feed into corporate annual reports. In addition, interviews with UNICEF staff underlined that the RAM system has been recently upgraded to feed directly into UN Info to ensure that UNICEF reporting a common UN results and contributes to measuring progress in the UNSDSF. Even so, more could be done to streamline monitoring and reporting systems to avoid duplication. In addition, interviews also pointed to some challenges in the organisation's ICT infrastructure, which hinders the generation of results monitoring data in real time. Element 4 is fully achieved because UNICEF has produced a manual describing and providing guidance to staff at all levels of the organisation on the quality assurance process for data collected to inform corporate reporting. In interviews, UNICEF staff indicated that annual reporting on the SMQs is the main data collection exercise used to compile the Strategic Plan indicator values. Quality assurance is a key part of this process, which involves ROs and HQ, including programme and M&E staff. This is done through a dedicated quality review portal, through which ROs and HQ submit comments, and COs review and respond, and adjust data as needed. Furthermore, quality assurance of data and information reported in the Results Assessment Module (RAM) is done by regional office planning, monitoring and evaluation teams.	2, 4, 46, 69, 99, 189, 190, 192, 204-211
MI 7.4 Evidence confidence	**High confidence**

MI 7.5: Performance data transparently applied in planning and decision making	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: Planning documents are clearly based on performance data	3
Element 2: Proposed adjustments to interventions are clearly informed by performance data	3
Element 3: At corporate level, management regularly reviews corporate performance data and makes adjustments as appropriate	3
Element 4: Performance data support dialogue in partnerships at global, regional and country levels	3
MI 7.5 Analysis	**Source documents**
Element 1 is substantially achieved. A review of CPDs found all were informed by monitoring data but less than half were informed by data emerging from research or evaluations. In interviews, staff highlighted that UNICEF has made a strong commitment to use three streams of evidence (monitoring, evaluation and research) to inform the design of interventions. Staff explained that UNICEF has been strong at using monitoring data to inform programme and the use of evidence from evaluations has improved in recent years. However, they noted that more could be done to use research to inform programming. Interviewees also noted that more improvement is needed to ensure that evidence is generated quickly enough to be used for adaptive management. In the survey, respondents provided similar answers regarding the three streams of evidence, with 78% of respondents agreeing that UNICEF uses evidence from evaluations to inform its planning and decision making, compared to 77% for evidence from monitoring, and 75% for evidence from research.	1, 2, 6, 14, 162, 167, 175, 181-186

Element 2 is substantially achieved. In interviews, country office staff confirmed using the performance scorecard to monitor progress towards the achievement of results and correct course as needed. However, staff also noted that UNICEF is not yet using an adaptive management approach as improvements are still needed in the timely generation and use of evidence. Interviewees also explained that monitoring systems are still focused on accountability towards donor requirements and that a greater emphasis on learning is warranted to maximise the use of performance data to adjust interventions. Element 3 is substantially achieved because UNICEF staff at headquarters and in regional offices confirmed making frequent use of performance data to make adjustments as appropriate. For example, SMQ data have been used to inform analysis in the technical divisions at HQ. Regional offices also confirm using country office year-end summary reports to monitor whether country offices are on track to achieve their results and make recommendations for adjustment as required. In addition, UNICEF made use of the Midterm review of the Strategic Plan to inform the revision of the corporate results framework. However, this element is not fully achieved because interview data suggest that the RBM system and digital tools do not yet allow for real-time data analysis and decision making. Element 4 is substantially achieved because both the Annual Report of the Programme Division (2018) and the Annual Report of DPAM (2019) indicate that dialogue with partners is supported by data. In interviews, UNICEF staff indicated that performance data are extensively used by UNICEF headquarters and regional and country offices in dialogue with partners, for co-operation as well as fundraising. However, the element is not fully achieved because the Strengthening Humanitarian Action Report identified weaknesses in the use of data to inform analysis for multisector programming.	1, 2, 6, 14, 162, 167, 175, 181-186
MI 7.5 Evidence confidence	**High confidence**

KPI 8: The organisation applies evidence-based planning and programming	**KPI score**
Satisfactory	**3.39**

UNICEF's application of evidence-based planning and programming is rated as satisfactory.

- **Tracking poor performance**: UNICEF does very well at proactively identifying, tracking and addressing poorly performing programmes. It has a performance management system (InSight) that provides timely and accurate information for staff to analyse programme performance. Its management reports and dashboards track programme performance in real time, and PPPX sets clear guidelines for staff to identify poorly performing projects through monitoring and requires immediate action to address implementation bottlenecks.
- **Independent evaluation function**: UNICEF has a strong corporate evaluation function which is independent (operationally and financially) from management. The Office of Evaluation reports directly to the Executive Director, and prepares and submits an independent plan for global evaluations. Budget lines for evaluation are required in the UNICEF Integrated Budget and the multi-year work plans of ROs and COs (1%+ of programme resources),
- **Follow-up systems**: UNICEF's accountability system ensures responses, follow-up and use of evaluation recommendations. The Revised Evaluation Policy requires offices to prepare a formal management response to recommendations. PPPX guidance requires this within 60 days along with levels of agreement, actions, and responsibilities for implementation. An integrated system stores all management responses, and the status of the implementation of recommendations is reported annually in the Annual Report on the Evaluation Function.

- **Evaluation coverage**: UNICEF's independent evaluation coverage is consistent. The Revised Evaluation Policy requires evaluation coverage at country, regional and corporate levels, specifying roles and responsibilities, frequency, and guidance on each type of evaluation. A Global Evaluation Plan (2018-21) is implemented at corporate level and a multi-year Costed Evaluation Plan is required at CO level. An increasing number of country offices (95%) have undertaken an evaluation within three years. However, the function is not fully resourced (0.86% rather than 1% of programme expenditures), the distribution of evaluations does not match programme expenditures, and expenditures on evaluation varies by regions, with MENA and WCA lagging.
- **Evaluation quality**: UNICEF applies a Global Evaluation Report Oversight System (GEROS) which ensures the quality and credibility of evaluation reports across the organisation, including evaluation terms of reference (TORs) and real-time feedback on the quality of evaluation design. Almost all evaluations (99%) were judged as satisfactory or above in 2019, reflecting an overall increase in quality. However, evaluation methods received relatively low scores, recommendations often lacked sufficient detail to be actionable, and limitations often lacked a mitigation strategy.
- **Uptake of lessons learned**: UNICEF uses lessons learned and best practices from evaluations. The Evidence Information Systems Integration (EISI) platform stores evaluations, management responses, studies and research. The Revised Evaluation Policy promotes lessons learned for decision making, in line with its theory of change, and commits to providing syntheses for UNICEF's annual reporting. The EO prepared lessons learned for the MTR and developed the Global Development Commons, a platform to facilitate learning including among partners. However, too few and decreasing number CPDs incorporated evaluation findings and lessons (60% in 2018), heavy reporting systems do not sufficiently incentivise evidence and learning with partners, and many partners (44%) were unconvinced that 'UNICEF learns from previous experience, rather than repeating the same mistakes'.
- **Evidence-based design:** UNICEF is required to demonstrate the evidence base when designing new country programmes. The Corporate Scorecard measures the percentage of CPDs that incorporate evaluation findings and lessons learned. UNICEF is committed to informing programming with evidence from monitoring data, evaluation and research and established a working group among the relevant functions. However, integration of evidence in programming is perceived to be inconsistent, the different evidence streams are not well co-ordinated, and there is no architecture to bring the functions together.

MI 8.1: A corporate independent evaluation function exists	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.83**
Element 1: The evaluation function is independent from other management functions (operational and financial independence)	4
Element 2: The head of evaluation reports directly to the governing body of the organisation (structural independence)	4
Element 3: The evaluation office has full discretion in deciding the evaluation programme	4
Element 4: The central evaluation programme is fully funded by core funds	3
Element 5: Evaluations are submitted directly for consideration at the appropriate level of decision making for the subject of evaluation	4
Element 6: Evaluators are able to conduct their work during the evaluation without undue interference by those involved in implementing the unit of analysis being evaluated (behavioural independence)	4

MI 8.1 Analysis	Source documents
Element 1 is fully achieved because the UNICEF evaluation function has full independence, both operationally and financially, from management functions. The UNICEF Evaluation Policy, revised in 2018 following a peer review of the evaluation function, includes several provisions to uphold the independence of the evaluation function. As per the policy, the Director of Evaluation is appointed by the Executive Director in consultation with the Board, and has full accountability for the oversight of the evaluation function. He/she is responsible for establishing and updating the evaluation policy, setting performance standards for evaluations and for submitting independent annual reports to the Executive Board on the implementation of the evaluation policy. Finally, the Director of Evaluation has full discretion and control over resources allocated by the Board. Element 2 is fully achieved because, as per the Revised Evaluation Policy, the Director of Evaluation reports administratively to the Executive Director and to the Executive Board through the Annual Report of the Evaluation Function. The Director of Evaluation prepares and submits directly to the Executive Board the annual report, which is therefore independent of management. It also decides independently which evaluation reports are submitted to the Executive Board and presents the necessary information for decision-making by the Board. Element 3 is fully achieved because the Director of Evaluation is responsible for preparing and submitting to the Executive Board an independent plan for global evaluations, which identifies strategic priorities for the evaluation function, including the selection of planned corporate evaluations. The budget for the Evaluation Office is approved by the Executive Board as part of the UNICEF Integrated Budget. The Director of Evaluation has full discretion of and control over the resources allocated to implement the evaluation plan and build evaluation capacity across the organisation. Element 4 is substantially achieved because the Revised Evaluation Policy (2018) includes provisions for the inclusion of budget lines for evaluation in the UNICEF integrated budget as well as in the financial framework accompanying annual or multi-year work plans of regional and country offices. According to the policy, at least 1% of programme resources should be used for evaluation. The UNICEF Strategic Plan: Updated Financial Estimates (2019-22) confirms that resources dedicated to the evaluation function (including regular resources) have increased in recent years, from 0.67% of expenditures in 2017 to 0.8% in 2018 (the latter of which is equivalent to USD 50 million). Even though the 2020 Data Companion & Scorecard reports a continued increase in the evaluation budget, making up 0.86% of programme funds in 2019, it is still below the 1% target. Element 5 is fully achieved because the Evaluation Policy puts a strong emphasis on evaluation usage. As per the policy, evaluations are expected to have a dissemination plan with communication tools that are tailored to the specific needs of evaluation uses. In addition, the policy expects that the evaluation function will invest in technologies that maximise the use of evaluation. Finally, as per the UNICEF Procedures on the Implementation of the 2018 UNICEF Evaluation Policy, Regional Directors, Country Representatives and the Director of Evaluation are responsible for ensuring that evaluation findings are disseminated to the appropriate evaluation users. Element 6 is fully achieved because the Revised Evaluation Policy stipulates that the evaluation manager should not be part of the team that designed or implemented the evaluated programme. Interviewees noted that the peer review of the evaluation function identified (theoretical) independence issues, with evaluation managers previously reporting to programme management. They noted that, since the approval of the evaluation policy, all evaluations are managed by evaluation sections that are separate from the programme sections. This ensures objectivity and independence in the design	14, 26, 180, 217-219

of the TORs and actual management of the evaluation. In addition, data collection and analysis are done by independent consultants who are not UNICEF staff. Programme managers are not involved in the recruitment of the consultant who will conduct the evaluation.	14, 26, 180, 217-219
MI 8.1 Evidence confidence	**High confidence**

MI 8.2: Consistent, independent evaluation of results (coverage)	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.40**
Element 1: An evaluation policy describes the principles to ensure the coverage, quality and use of findings, including in decentralised evaluations	4
Element 2: The policy/an evaluation manual guides the implementation of the different categories of evaluations, such as strategic, thematic and corporate level evaluations, as well as decentralised evaluations	4
Element 3: A prioritised and funded evaluation plan covering the organisation's planning and budgeting cycle is available	3
Element 4: The annual evaluation plan presents a systematic and periodic coverage of the organisation's interventions, reflecting key priorities	3
Element 5: Evidence demonstrates that the evaluation policy is being implemented at country level	3
MI 8.2 Analysis	**Source documents**
Element 1 is fully achieved as the Revised Evaluation Policy of UNICEF (2018) clearly describes the principles used to ensure the coverage, quality and use of evaluation findings. First, the policy establishes clear expectations regarding evaluation coverage at country, regional and corporate levels, with details on the frequency with which different types of evaluations are expected to be conducted. Second, the policy establishes the roles and responsibilities of the Evaluation Office and Regional Evaluation Advisors in the provision of quality assurance of evaluations. Third, the policy upholds the principle of utility, emphasising the importance for evaluation TORs to clearly identify intended users and uses, and for the Evaluation Officer to closely monitor and report on the implementation status of management responses. Element 2 is fully achieved because the Revised Evaluation Policy provides guidance for the implementation of different types of evaluation, including country programme evaluations, thematic evaluations, evaluations of humanitarian action, corporate evaluations, evaluability assessments/meta-evaluations, joint evaluations, regional level multi-country evaluations and country-led evaluations. In addition, the policy specifies the frequency with which each type of evaluation should be conducted, as well as the evaluation manager responsible for conducting the evaluation (i.e. Evaluation Office, regional evaluation adviser, country office evaluation specialist/staff member) and the type of staff responsible for providing quality assurance. Element 3 is substantially achieved. At corporate level, the Plan for Global Evaluations (PGE) 2018-21 provides detail on the number of global thematic evaluations, evaluability assessments and evaluation synthesis to be conducted over the strategic cycle. The PGE also acknowledges that all triggered L3 emergencies are to be evaluated as per the Evaluation Policy (regional offices are accountable for L2 emergency evaluations and are therefore not included in the PGE). The global evaluation plan includes 11 more evaluation products than those conducted in the previous cycle,	180, 181, 220, 221

indicating broader evaluation coverage. At decentralised level, every country office is expected to develop a multi-year Costed Evaluation Plan as part of their Country Programme Document (CPD) development process. This element is not fully achieved because the evaluation function is not fully resourced, with 0.86% of programme expenditures dedicated to evaluations against a 1% target. Element 4 is substantially achieved because the Annual Evaluation Report of the Evaluation Function for 2019 confirms a continued increase in evaluation coverage, from 89% for the 2016-18 period to 95% for the 2017-19 period. However, it also notes that the distribution of evaluations per goal area of the Strategic Plan "partially mirrors" the distribution of programme expenditures and that continued efforts will be made to ensure that the distribution of evaluation funding reflects patterns of programme expenditures. Element 5 is substantially achieved because the Annual Evaluation Report of the Evaluation Function for 2019 reports a notable increase in evaluation coverage at country level, with 95% of country office having undertaken an evaluation in the past three years (2017-19), compared to 88.89% for 2016-18. The report further notes that the evaluation function has established an Evaluation Pooled Fund, which has facilitated an increase in evaluation expenditure and evaluation coverage**.** However, some variations remain across regions in terms of evaluation coverage, with MENA – and to a lesser extent LACR – lagging behind other regions. In MENA, 11 of the 16 country offices conducted an evaluation between 2017 and 2019, compared with 24 of the 25 country offices in LACR during the same period. All country offices in other regions met evaluation coverage requirements. In the survey, 76% agreed that where interventions are required to be evaluated, UNICEF follows through to ensure evaluations are carried out; 18% responded don't know/have no opinion.	180, 181, 220, 221
MI 8.2 Evidence confidence	**High confidence**

MI 8.3 Systems applied to ensure the quality of evaluations	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.40**
Element 1: Evaluations are based on design, planning and implementation processes that are inherently quality oriented	4
Element 2: Evaluations use appropriate methodologies for data collection, analysis and interpretation	3
Element 3: Evaluation reports present the evidence, findings, conclusions and, where relevant, recommendations in a complete and balanced way	3
Element 4: The methodology presented includes the methodological limitations and concerns	2
Element 5: A process exists to ensure the quality of all evaluations, including decentralised evaluations	4
MI 8.3 Analysis	**Source documents**
Element 1 is fully achieved because in 2010 UNICEF created the Global Evaluation Report Oversight System (GEROS), an organisation-wide system that ensures the quality of evaluations, from the development of the evaluation TORs, to inception reports and draft/final evaluation reports. More specifically, GEROS offers a helpdesk whereby external evaluation experts provide an assessment of evaluation TORs/inception reports and real-time feedback to improve the quality of evaluation design. The evaluation performance dashboard (as of Q3 2020) reports that, in 2019, 99% of evaluations were rated as either satisfactory (44%) or highly satisfactory (55%). This represents a 12% increase over the previous year.	6, 28, 79, 217, 218, 221-224

Element 2 is substantially achieved because the GEROS Meta-Analysis (2016-18) reported a 7% increase in the overall quality of evaluation methods between 2016 and 2018. However, evaluation methods are still among the GEROS criteria that received the lowest score compared to other criteria. With respect to COVID-19, the Evaluation Office issued a technical note on the response of the UNICEF evaluation function to the COVID-19 crisis. The guidance note suggested the use of innovative approaches for data collection, rapid review and synthesis, and the use of virtual data-collection approaches and tools, secondary data and available real-time data, including monitoring data such as U-report. Interviewees confirmed that evaluations conducted in 2020 followed this guidance. Element 3 is substantially achieved because the GEROS Meta-Analysis (2016-18) reported an overall increase in the quality of findings between 2016 and 2018. The meta-analysis also noted that conclusions are often presented in a balanced way, showing the main strengths and weaknesses of the evaluand. However, the element is not fully achieved because even though the quality of recommendations slightly improved over the three-year period, the meta-analysis found that recommendations often lack the level of detail that is required to make them actionable and do not consistently identify the stakeholders responsible for their implementation. Element 4 is partially achieved because the GEROS Meta-Analysis (2016-18) found that although evaluations generally identify limitations, these are not systematically accompanied by a mitigation strategy. Element 5 is fully achieved because GEROS ensures the quality and credibility of evaluation reports across the organisation. All final evaluation reports are rated for their quality by external evaluation experts following a set of criteria. According to the External Review of UNICEF's Global Evaluation Reports Oversight System (GEROS) conducted in 2020, GEROS is meeting its objectives to provide senior management and the Board with an independent assessment of the quality of evaluations. The review also found that the GEROS review process has effectively contributed to enhancing evaluation quality and capacity across UNICEF. Between 2016 and 2018, GEROS assessed the quality of approximately 300 evaluation reports.	6, 28, 79, 217, 218, 221-224
MI 8.3 Evidence confidence	**High confidence**

MI 8.4: Mandatory demonstration of the evidence base to design new interventions	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**2.80**
Element 1: A formal requirement exists to demonstrate how lessons from past interventions have been taken into account in the design of new interventions	4
Element 2: Clear feedback loops exist to feed lessons into the design of new interventions	2
Element 3: Lessons from past interventions inform new interventions	2
Element 4: Incentives exist to apply lessons learned to new interventions	2
Element 5: The number/share of new operations designs that draw on lessons from evaluative approaches is made public	4
MI 8.4 Analysis	**Source documents**
Element 1 is fully achieved because, as confirmed in interviews, UNICEF is strongly committed to informing programming with three streams of evidence: monitoring data, evaluation and research. The guidance for CPD development also requires that lessons learned are included in the programme rationale.	14, 16, 117, 221, 225, 226

Element 2 is partially achieved because, even though PPPX guidance foresees the integration of evidence into the new programming cycle, interview data reveal that in practice this is not done consistently. In particular, interviewees noted that UNICEF's evidence generation is considered to be slow and that evidence is needed in real time to effectively inform decision making. This would require investing in new tools and systems for generating evidence. Interviewees reported that UNICEF is seeking to further capitalise on its digitalisation to speed up data collection times and make evidence more readily available to users. Element 3 is partially achieved because the Data Companion & Scorecard to the MTR reports that the percentage of CPDs that incorporate evaluation findings and lessons learned decreased from 77% in 2017 to 60% in 2018, which is short of the 80% target for 2019. A Quality Review of the CPDs also mentioned that lessons learned rarely inform decision making on the CPDs. Element 4 is partially achieved. Interviews confirmed the creation of the Reimagining Business Models Working Group on Data and Evidence, composed of Innocenti, Data Analytics/DAPM, the Evaluation Office and OGIP. However, interviews also revealed that the different streams of evidence within UNICEF are not well co-ordinated with no clear architecture for bringing together different functions together. Element 5 is fully achieved. The Corporate Scorecard includes an indicator measuring the percentage of CPDs that incorporate evaluation findings and lessons learned. These data are made public through the Data Companion & Scorecard to the Report on the Midterm Review of the UNICEF Strategic Plan (2018-21).	14, 16, 117, 221, 225, 226
MI 8.4 Evidence confidence	**High confidence**

MI 8.5: Poorly performing interventions proactively identified, tracked and addressed	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.75**
Element 1: A system exists to identify poorly performing interventions	4
Element 2: Regular reporting tracks the status and evolution of poorly performing interventions	3
Element 3: A process for addressing poor performance exists, with evidence of its use	4
Element 4: The process clearly delineates the responsibility to take action	4
MI 8.5 Analysis	**Source documents**
Element 1 is fully achieved because UNICEF has a performance management system (InSight) that provides timely and accurate information to staff to analyse programme performance. Interviews with country offices revealed that the performance management system is regularly used to track the performance of programmes. In the survey, 69% of respondents agreed that UNICEF consistently identifies which interventions are under-performing; 19% had no opinion/responded don't know. Among respondent groups, disagreement is highest among donor governments where 20.5% disagreed compared to 6-10% in other groups. It should also be noted that donor governments have the lowest non-response rate (12.8%). Element 2 is substantially achieved because management reports and dashboards exist to track in real time the performance of programmes. Interviews with country offices confirm that management regularly uses these tools to monitor poorly performing programmes. In addition, the Results Assessment Module (RAM) tool is used by country offices to report on the implementation of country programmes and management plans. RAM data can be used to identify	46, 158, 197, 227

poor performance and to generate end-of-year reports. However, this element is not fully achieved because interviews also pointed to some challenges in the organisation's ICT infrastructure, which hinders the generation of monitoring data in real time. This indicates that more agile systems are therefore required to further promote the implementation of adaptive management across the organisation. Element 3 is fully achieved because PPPX establishes clear guidelines for staff to identify poorly performing projects through regular monitoring and requires that immediate action be taken to address implementation bottlenecks. In the survey, 71% of respondents agreed that UNICEF addresses any areas of intervention under performance; 17% responded don't know/had no opinion. Across respondent groups, disagreement is highest among donor governments, where 17.9% disagree compared to 6.25-11.6% in other groups. Element 4 is fully achieved because there are performance scorecards for all offices to review performance and put in place measures delineating roles and responsibilities for addressing areas of poor performance. Interviews noted that country offices make regular use of these scorecards at office-level meetings (e.g. CMTs)	46, 158, 197, 227
MI 8.5 Evidence confidence	**High confidence**

MI 8.6: Clear accountability system ensures responses to and follow-up and use of evaluation recommendations	**Score**
Overall MI rating	**Highly satisfactory**
Overall MI score	**3.75**
Element 1: Evaluation reports include a management response (or has one attached or associated with it)	3
Element 2: Management responses include an action plan and/ or agreement clearly stating responsibilities and accountabilities	4
Element 3: A timeline for implementation of key recommendations is proposed	4
Element 4: An annual report on the status of use and implementation of evaluation recommendations is made public	4
MI 8.6 Analysis	**Source documents**
Element 1 is substantially achieved. The Revised Evaluation Policy requires that UNICEF offices develop a formal management response to evaluation recommendations. PPPX guidance to staff requires that management responses be completed within 60 days of evaluation completion. This is also specified in the Evaluation Management Response guidance available to staff. However, according to the Annual Report for 2019 on the Evaluation Function of UNICEF, there has been a slight decrease in the percentage of evaluations for which a management response was issued, from 100% in 2018 to 96% in 2019. Element 2 is fully achieved because the PPPX guidance requires that management responses specify the level of agreement/disagreement with recommendations and include an action plan with a clear identification of who is responsible for their implementation. In 2019, UNICEF launched an Evidence Information Systems Integration (EISI) platform that stores all management responses. The system includes functions to input the actions required to implement the recommendations as well as the person responsible for completing the action.	46, 18, 218, 221, 228-240

Element 3 is fully achieved because PPPX guidance on management responses requires that the action plans that are developed for the implementation of recommendations are time-bound. The EISI platform also requires evaluation managers to include the date when each action is expected to be completed. Of the 14 management responses reviewed (of evaluations conducted in the sampled countries), all specified a timeline for completing actions. Element 4 is fully achieved because the Revised Evaluation Policy requires that the Evaluation Office periodically assess the implementation of management response actions. The Annual Report on the Evaluation Function in UNICEF reports on the status of implementation of recommendations and is publicly available. The report highlighted that 91% of actions from 2018 had been or were being implemented.	46, 18, 218, 221, 228-240
MI 8.6 Evidence confidence	**High confidence**

MI 8.7: Uptake of lessons learned and best practices from evaluations	**Score**
Overall MI rating	**Satisfactory**
Overall MI score	**3.00**
Element 1: A complete and current repository of evaluations and their recommendations is available for use	4
Element 2: A mechanism for distilling and disseminating lessons learned internally exists	3
Element 3: A dissemination mechanism to partners, peers and other stakeholders is available and employed	3
Element 4: Evidence is available that lessons learned and best practices are being applied	2
MI 8.7 Analysis	**Source documents**
Element 1 is fully achieved. Launched in 2019, the Evidence Information Systems Integration (EISI) platform is used to store completed evaluations and their management responses. The platform is also used to store data from other evidence generation activities, such as studies and research. According to the PPPX, the platform offers advanced search options to its users and stores information dating back to 2014. Element 2 is substantially achieved because the Revised Evaluation Policy underscores the importance of integrating lessons learned into decision-making processes and commits to providing a synthesis of lessons from evaluations in the Annual Report of the Evaluation Function. In addition, UNICEF produced a lesson learned paper in the Midterm Review of the UNICEF Strategic Plan (2018-21), including lessons learned on the goal areas and cross-cutting priorities as well as the enablers of the Strategic Plan. The PPPX also includes an interactive platform for country offices to extract and shared lessons learned from the COVID-19 pandemic. However, the element is not fully achieved because the Evaluation of the UNICEF Strategic Plan (2018-21) revealed that reporting systems are burdensome and that further incentives could be put in place to foster learning and exchanges of evidence within UNICEF and among partners. Element 3 is substantially achieved because the dissemination of evaluation evidence and lessons to support decision-making by partners is at the heart of the theory of change of the evaluation function. Indeed, the theory of change depicts the evaluation function as supporting effective knowledge management of evaluation evidence and collaboration with partners to enhance learning from evaluation, which is in turn expected to support decision making by partners for improving child well-being. Interviews revealed that the evaluation office developed the Global	2, 33, 35, 46, 79, 180, 221, 228, 241, 242

Development Commons, a platform that posts lessons learned – including on the COVID-19 pandemic – and can be accessed by partners. However, this element is not fully achieved because the evaluation of the Strategic Plan pointed to a need to further share learning with partners. Element 4 is partially achieved. An indicator measuring the percentage of CPDs that incorporate evaluation findings and lessons learned was introduced in 2018. According to the Data Companion & Scorecard to the MTR, the percentage decreased from 77% in 2017 to 60% in 2018, which is short of the 80% target for 2019. In the survey, 75% of respondents agreed that UNICEF learns lessons from previous experience, rather than repeating the same mistakes. 16% had no opinion/ responded don't know; 9% disagreed. Disagreement was highest among global policy partners with 29.4% disagreeing, compared to 5-9% in other groups.	2, 33, 35, 46, 79, 180, 221, 228, 241, 242
MI 8.7 Evidence confidence	**High confidence**

RESULTS

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

KPI 9: Development and humanitarian objectives are achieved, and results contribute to normative and cross-cutting goals	**KPI score**
Satisfactory	**3.33**

UNICEF has achieved the majority of objectives and results in both development and humanitarian programming, although it has room to improve its performance regarding normative and cross-cutting goals.

- **Results attained**: It has largely upheld its mandated commitments and achieved its objectives and results in both development and humanitarian programming. The evaluative evidence showed UNICEF's programming consistently achieved its objectives, a finding upheld by two global evaluation syntheses. Such findings are also reflected in corporate results and progress against the strategic plan, with UNICEF meeting most output indicator milestones in 2019. However, progress at outcome level was slower, and UNICEF is off-track meeting its SDG impact goals in several areas.
- **Gender equality**: The evaluative evidence found UNICEF's programming contributed to positive results in gender equity and the empowerment of women, including two positive evaluations of global gender programming.
- **Environment and climate change**: There was very little evaluative evidence of its performance in the area of climate change and environmental sustainability; the evidence reviewed showed little focus on environmental sustainability in urban programming, considered to be directly relevant to issues of climate change.
- **Human rights**: The newly revised Core Commitments for Children (CCCs) lay out UNICEF's approach and internal commitments to human rights specifically in humanitarian contexts. The evaluative evidence showed UNICEF could do more in this regards, with unmet needs reported in vulnerable groups. The key challenges in this area were related to the lack of systematic needs assessments and insufficient community participation. UNICEF's latest corporate humanitarian annual results, for 2019, reflected these issues. They reported missed milestones for output indicators for Goal Area 5, related to cash transfers, which aim to support the most vulnerable.

MI 9.1: Interventions assessed as having achieved their objectives, and results (analysing differential results across target groups, and changes in national development policies and programs or system reforms)	**Score**
MI rating	**Highly satisfactory**
MI score	**4**

The organisation achieves all or almost all intended significant development, normative and/or humanitarian objectives at the output and outcome level. Results are differentiated across target groups.

MI 9.1 Analysis	Source documents
The meta-analysis conducted by the assessment team reviewed a total of 20 external evaluations, including 9 thematic summative evaluations, 3 formative evaluations, 3 country programme evaluations, 3 humanitarian programme response evaluations, 1 joint report and 1 regional evaluation. The meta-analysis also included two global evaluation syntheses: the Development Effectiveness Review (DER) and UNICEF Contribution to Education in Humanitarian Situations: Volume I Synthesis of Evaluation Findings (CEH). The findings from these syntheses were weighted to reflect their importance within the findings. • The DER found the majority of evaluations (75%) found UNICEF had achieved or exceeded its stated objectives, and 95% of evaluations reviewed found it had benefitted target groups. • The CEH concluded that UNICEF's programming at a global and regional level had positively contributed at to improved global humanitarian and education architecture and policy landscape, as well as sustained global partnerships. At a country level, the report found UNICEF had effectively (co-) led the Education cluster, but was unable to meet all accountabilities as provider of last resort, as limited resources in certain contexts (e.g. Somalia, the Central African Republic) meant coverage of the beneficiaries was incomplete and/or regions were being left out even when the gaps are adequately identified. • UNICEF's supply-driven education solutions were also considered effective and achieved education objectives in acute emergencies. The interventions were less effective in protracted crises.	
Eighteen evaluations concluded output- and outcome-level results and objectives were broadly achieved. • Examples of highly satisfactory interventions include one country programme evaluation (Tajikistan), which met 44 of its 47 output milestones; an evaluation of a humanitarian response (Cyclone Idai), which reported results were achieved consistently; and a country evaluation of a humanitarian response (South Sudan), which reported 80% of HAC targets had been achieved. • Humanitarian evaluations found mixed results, despite UNICEF meeting coverage targets, some evaluations noted that quality programming was lacking (Global WiPC; Rohingya Refugee Crisis; L3 DRC response). • One global evaluation (End Child Marriage) noted that output level results were achieved overall but a lack outcome-level data to assess progress. • Two country level-evaluations (Bangladesh and Ethiopia) reported specific weaknesses in the results, where adolescents' health needs were not met – this has also been noted in corporate reporting. The latest corporate results data are taken from the Data Companion of the Midterm Review of the Strategic Plan. This calculates the progress rates of its development output indicators from the baselines and against annual milestones set in its Strategic Plan, 2018–2021. In 2019, UNICEF achieved progress rates of 90% in 20 out of 24 output result areas across its five goal areas (GA 1: health and nutrition; GA 2: education; GA 3: violence and exploitation; GA 4: water, sanitation and disaster risk reduction; and GA 5: poverty and social protection). The four results areas below 90% were 3c (access to justice, at 78%), 4b (sanitation at 89%), 5a (child poverty, at 77%) and 5b (social protection at 89%).	1, 3, 14, 34, 42, 70, 72, 74, 172, 243-258

The Data Companion of the Midterm Review of the Strategic Plan also presents indicator-level data for the Strategic Plan results framework, showing output level milestones achievements. It found UNICEF had met 74% of output milestones across Goal Areas 1-5 albeit with differences in progress and achievements: • 74% of milestones achieved in health and nutrition • 73% of milestones achieved in education • 42% of milestones achieved in violence and exploitation • 67% of milestones achieved in water, sanitation and DRR • 90% of milestones in achieved in poverty and social protection. In 2019, the latest results contained within the indicator-level data for the Strategic Plan results framework showed positive progress at outcome level. However, the Midterm Review of the Strategic Plan (MTR/SP) recognised that progress on impact and outcomes has been insufficient and will not be fast enough to achieve important Sustainable Development Goals: • 13/16 indicators on track to reach SDG 2021 targets • >50% of targets met in GA 1 • >50% of targets met in GA 2 • >50% of targets met in GA 3 • >50% of targets met in GA 4 • No data/insufficient data to trend and project. In 2019, UNICEF achieved over 70% of its humanitarian targets across four of the five goal areas, but only over 60% of targets for education, which is consistently a weaker area. The Executive Board's 2019 Annual Report on UNICEF's Humanitarian Action mentioned a number of external and internal constraints across programme areas such as funding shortfalls, complex security issues and a lack of security, HR, IM capacity, and a lack of co-ordination.	1, 3, 14, 34, 42, 70, 72, 74, 172, 243-258
MI 9.1 Evidence confidence	**High confidence**
The evaluative evidence includes two global evaluation synthesis. The DER systematically reviewed around 50 evaluations, providing quantitative evidence for many of the MIs. The independent evaluations included cover global joint programming to country programme and reflects the dual mandate of UNICEF – covering both humanitarian and development programming. The evaluative evidence provides a credible complement to UNICEF's corporate results.	

MI 9.2: Interventions assessed as having helped improve gender equality and women's empowerment	**Score**
MI rating	**Satisfactory**
MI score	**3**
MI 9.2 Analysis	**Source documents**
The meta-analysis included 13 external evaluations and 2 global evaluation syntheses to assess the extent to which interventions contributed to gender equality objectives or had clear gender-focused objectives. The evaluative evidence reviewed indicates inconsistent results regarding UNICEF's contribution to gender equity:	3, 14, 34, 60, 70, 72, 74, 172, 243, 244, 246, 248, 249, 251, 252, 254, 257, 258

• The systematic review (DER) reported that overall, 58% of the interventions evaluated reported positive results related to gender equity. The report noted that UNICEF need to shift resources, attention and ambition to scale up results. • The global humanitarian evaluation synthesis (CEH) noted gender results were variable across countries • Seven evaluations rated satisfactory concluded that UNICEF"s programming had fulfilled its stated gender objectives or positively contributed to gender equality. Specific examples include two global evaluations (JP to End Child Marriage and the Gender Action Plan) that identified significant contributions to gender equality objectives, as did one country gender programme evaluation (Bangladesh). • Seven evaluations were scored unsatisfactory since they found that UNICEF did not sufficiently include gender analysis, nor were there gender equality objectives in programme design, or that they achieved less than 50% of their objectives. • Specific examples include two humanitarian evaluations (L3 DRC response, Global WiPC) where there was limited attention to gender needs or standards. One global evaluation (Young People in Peacebuilding) found gender had been very poorly integrated. Other evaluations considered UNICEF programming gender neutral. Seven evaluations did not provide evidence since they either did not integrate gender into the evaluation framework, or the evaluation did not have enough data to make robust conclusions. In 2019, the results from the MTR/SP indicated positive results related to gender: • 126% progress against output milestones for gender responsive programming in Goal Area 5d (gender). • Change Strategy 1 indicators H2 a.1 exceeded 2019 milestones • Change Strategy 1 indicators H2 a.2 exceeded 2019 milestones • Change Strategy 1 indicators H2 a.3 exceeded 2019 milestones. The 2019 Grand Bargain Annual Report found that UNICEF had met all 11 core commitments for gender equality and 59 UNICEF country offices met measures related to gender equality and integration.	3, 14, 34, 60, 70, 72, 74, 172, 243, 244, 246, 248, 249, 251, 252, 254, 257, 258
MI 9.2 Evidence confidence	**High confidence**
Independent evaluative evidence covers gender equality in some depth and provides useful and credible evidence to balance with internal management results reported. The evaluative evidence provides a credible complement to UNICEF results.	

MI 9.3: Interventions assessed as having helped improve environmental sustainability/ tackle the effects of climate change	Score
MI rating	**Unsatisfactory**
MI score	**2**
MI 9.3 Analysis	**Source documents**
Out of 22 external evaluations reviewed, only 2 explicitly assessed UNICEF's work on environmental programming. The systematic review of evaluations (DER) also highlighted weak coverage of environmental sustainability in UNICEF's external evaluations (only 11%, or 7 out of a sample of 62 evaluations) reflecting a lack of systematic assessments of how UNICEF's interventions contribute to environmental sustainability.	2, 4-17, 27, 28, 72, 252-258

• One country evaluation (Ethiopia) indicated that UNICEF successfully delivered on objectives related to environmental sustainability and climate change, notably in WASH programming. • A global evaluation of UNICEF's work in urban settings found little focus on disaster risk reduction management or climate change adaptation in urban programming despite their immediate relevance to climate change. None of the country programmes were found to be addressing environmental degradation issues related to air and water pollution or waste. The UNICEF SP 2018-21 included disaster risk reduction and environmental sustainability as results areas under GA 4. These result areas were supported by outcome and output statements, defining the change, and associated indicators, milestones and targets: • **Output statement 4.c**: Countries adopt policies, strategies and programmes that address risks related to disasters, conflict and public health emergencies. • **Outcome indicator 4.9:** Number of countries that implement child-inclusive programmes that foster climate resilience and low carbon development. • **Output indicator 4.e.1:** Number of countries with a child-sensitive national climate change adaptation/mitigation plan through UNICEF-supported programmes. • **Output indicator 4.e.2:** Number of countries that take action to reduce air pollution for improved child well-being through UNICEF-supported programmes. In 2019, the Data Companion presented indicator data for the MTR/SP, and reported the latest corporate outcome- and output-level results for Goal Area 4.7 and 4.9. It found: • **Output statement 4.c**: UNICEF exceeded its 2019 milestone targets: 57 countries achieved in 2019 compared with a milestone of 50. The 2021 target is 70. • **Outcome indicator 4.9**: UNICEF exceeded its 2021 targets: 56 achieved, compared with a 2021 target of 40. • **Output indicators 4.e.1 and 4.e.2**: The indicator milestones for 2019 were also exceeded. The 2019 Goal Area 4 Annual Report illustrated carbon emissions reductions achieved at regional and country level, including the use of climate resilient infrastructure such as the installation of over 1 000 solar water systems in 40 countries. The 2019 Humanitarian Annual Report stated that allocations through the First Action Initiative reduced over 1 000 metric tons of carbon.	2, 4-17, 27, 28, 72, 252-258
MI 9.3 Evidence confidence	**Low confidence**
ESCC is not well covered by the evaluative evidence. Therefore, this MI relies substantially on internal management results. Since results data cannot be compared and balanced with evaluations assessing such contributions, the level of confidence is low.	

MI 9.4: Interventions assessed as having helped improve human rights, including the protection of vulnerable people (those at risk of being left behind)	**Score**
MI rating	**Satisfactory**
MI score	**3**
MI 9.4 Analysis	**Source documents**
The evaluative evidence for this assessment area included 14 external evaluations and 2 global evaluation syntheses which provided evidence against progress against human rights and the "leave no one behind" agenda. They findings were:	34, 70, 72, 74, 172, 243, 244, 246-249, 256-258

• The DER reported that 57% of evaluations found UNICEF had achieved satisfactory or highly satisfactory results in addressing issues of equity, which is 10% lower than the results in the 2016 review. The review noted that UNICEF was positively supporting adolescents and children with disabilities across goal areas. • The global humanitarian evaluation synthesis (CEH) found that UNICEF's education interventions were aligned to the CCCs. It also found that vulnerable groups (such as people living with disabilities and children in pastoralist communities) remained excluded from needs assessments, designs and reporting frameworks. This was linked to limited community participation in humanitarian education responses, due to lack of appropriate guidance, access to beneficiaries, and urgent complex responses such as Ebola. • Six of the evaluations reviewed found UNICEF to be highly satisfactory or satisfactory in terms of achieving objectives related to promotion of human rights and the "leave no one behind" agenda. Two global evaluations (GAP and the UNAIDS) found the strategic priorities were inclusive. • Eight evaluations considered UNICEF performance in reaching the most vulnerable and leaving no one behind was unsatisfactory or highly unsatisfactory. • Specific examples include evaluations of UNICEF's humanitarian responses (L3 DRC, Cyclone Idai, Global WiPC and South Sudan) which found interventions failed to systematically include inclusive approaches or target vulnerable groups. As a result, vulnerable groups were excluded from responses and there were unmet needs. • One formative evaluation (Education for Children with Disabilities) noted that intersectional vulnerabilities had not been addressed and was a missed opportunity to include disability with programming addressing other vulnerabilities. The UNICEF Strategic Plan 2018-21 defined GA 3 and GA 5 outcomes and related outputs aligned to the MI in terms of protection of vulnerable people (those at risk of being left behind). In 2019, UNICEF exceeded 90% progress in its GA 3 and GA 5 output indicators from the baselines and against annual milestones set in its Strategic Plan (2018-21). The Global Annual Results Report for Humanitarian Action 2019, reported that UNICEF missed output indicator milestones for GA 5 related to cash transfer programming and aims to support gender equality and the most vulnerable.	34, 70, 72, 74, 172, 243, 244, 246-249, 256-258
MI 9.4 Evidence confidence	**High confidence**

KPI 10: Interventions are relevant to the needs and priorities of partner countries and beneficiaries, as the organisation works towards results in areas within its mandate	**KPI score**
Satisfactory	**3**
UNICEF's interventions are broadly meeting the needs and priorities of partner countries and UNICEF's performance is considered satisfactory. The evaluative evidence provided consistent evidence of strategic programming relevant to needs, with strengths noted as strong community participation, and alignment with national programs, priorities and goals. Evaluative evidence found UNICEF's humanitarian programming was less relevant and responsive to target groups, due to lack of systematic analysis of needs.	

MI 10.1: Intervention objectives and design assessed as responding to beneficiaries', global, country and partner/institution needs, policies, and priorities (inclusiveness, equality and "leave no one behind"), and continuing to do so where circumstances change	Score
MI rating	**Satisfactory**
MI score	**3**
MI 10.1 Analysis	**Source documents**
Fifteen evaluations and two global evaluation syntheses provided evidence of the relevance of UNICEF interventions to meet the needs of the beneficiaries. • In 2020, the DER found UNICEF consistently demonstrated relevant programming in 82% of evaluations, noting strong community participation and clear links between needs analysis and programs design and interventions. The review also noted that UNICEF programming was well aligned with national programs, priorities and goals. • The CEH found UNICEF's education humanitarian programming broadly aligned to the CCCs and UNICEF SP. The synthesis highlighted data limitations which could prevent targeting and, overall, UNICEF lacked capacity in needs assessment and targeting vulnerable groups. • The majority of evaluations (13 /15), found UNICEF's programming was driven by the needs of beneficiaries and that interventions generally had responded to the needs of the beneficiaries. • Specific positive examples included one global evaluation (GAP) and one humanitarian evaluation (Rohingya Refugee response) which found UNICEF's programme strategies in CP, health, education and WASH relevant to the population's needs. • Two country programme evaluations (Turkey and Bangladesh) found country programming had achieved overall relevance to the target groups' needs, despite a lack of data and restrictions on evidence for routine needs analysis. Some evaluations noted that despite being broadly relevant, community participation in the responses could be strengthened including two summative humanitarian evaluations (L3 DRC and Cyclone Idai) and a global summative evaluation. • Only two evaluations considered relevance unsatisfactory (Global WIPC and Young People in Peacebuilding), which found that UNICEF interventions failed to systematically conduct needs assessments or consult beneficiaries appropriately, or that the interventions lacked relevance to target groups. The internal review report Strengthening UNICEF's Humanitarian Action reported that UNICEF country offices cannot implement appropriate emergency responses due to a lack of proper contextual analysis, and specialised political analysis in complex crises.	14, 34, 70, 72, 74, 172, 212,243-246, 248-251, 251, 257-259
MI 10.1 Evidence confidence	**High confidence**

KPI 11: Results are delivered efficiently	KPI score
Unsatisfactory	**2**

The efficiency of UNICEF's interventions shows mixed results, with costs appropriate to the level of results.

- **Cost efficiency:** The major constraint, according to the evaluative evidence, is that despite a "cost-effective" mind-set, interventions often lack reliable, credible cost data to track value for money (VFM), meaning cost/resource efficiency conclusions are difficult to assess. However, some global programmes have managed to deliver results efficiently (GEC and ECD Kits for Emergencies). Despite a lack of data, evaluations suggest UNICEF's co-ordination role improves the resource- and cost-efficiency of UNICEF's interventions. However, the evaluative evidence also noted that the use of international procurement over local supply does not always result in cost-efficient interventions.

- **Timeliness:** The evaluative evidence showed UNICEF's humanitarian interventions were hampered by inefficiencies, including slow HR procedures and lengthy procurement for programme inputs, which resulted in implementation delays. Overall, the evaluative evidence noted significant improvements in the global supply chain and, while a few individual programme evaluations point to rapid staff deployment in specific instances (Cyclone Idai response), this is not consistent with the global evaluation syntheses.

MI 11.1: Interventions/activities assessed as resource-/cost-efficient	**Score**
MI rating	**Unsatisfactory**
MI score	**2**
MI 11.1 Analysis	**Source documents**
Twelve external evaluations and two global evaluation syntheses were reviewed that integrated efficiency into the evaluation framework, aligned with the OECD criteria. • The DER found that cost efficiency was found satisfactory or highly satisfactory in only 47% of the evaluations reviewed in 2020. This is despite a "cost-effective" mind-set and UNICEF's increased focus on cost efficiency and VFM. • The CEH found that UNICEF's support for intersectoral collaboration ensured synergies between education emergency response, WASH and protection, and associated efficiencies. Six evaluations considered described the interventions as cost and resource efficient, noting low costs and high service provision, efficient partnerships and co-ordination roles: • Specific examples include the two global thematic evaluations (GEC and Global Programme to End Child Marriage) which referred to UNICEF's effective co-ordination role. • In one country programme evaluation (Tajikistan) cost efficiency was found satisfactory. Six evaluations reviewed found that cost efficiency was unsatisfactory (with no credible cost data), or highly unsatisfactory (found to not be cost/resource efficient): • One global evaluation (UNAIDS) noted poor allocation of resources that limited efficiencies. • The global thematic evaluation (Early Childhood Development) concluded that the use of imported materials was not always cost-efficient, albeit somewhat necessary. • Five evaluations reviewed, including four humanitarian evaluations (L3 DRC, Response to Cyclone Idai, Global WiPC, Rohingya Refugee Response, South Sudan Response), found operational constraints, as well as no reliable cost data, and the evaluation could not do a robust VFM assessment.	1, 14, 72, 74, 172, 244-26, 248, 249, 254, 256-258, 260
MI 11.1 Evidence confidence	**High confidence**

MI 11.2: Implementation and results assessed as having been achieved on time (given the context, in the case of humanitarian programming)	**Score**
MI rating	**Unsatisfactory**
MI score	**2**
MI 11.2 Analysis	**Source documents**
Six external evaluations and two global evaluation syntheses which reported on the timeliness of interventions were reviewed: • The DER found 46% of evaluations reported delays to implementation related to inefficient program implementation systems such as hiring contracted staff, procuring program inputs and disbursing and overambitious timelines.	70, 74, 176, 212, 244-246, 248, 249, 258, 259

The CEH also noted delays in decision making and internal procedures (such as setting up programme co-operation agreements) that affected interventions, and a perception that centralised procurement of education kits (noted above in efficiency) was less efficient, although detailed supply information was not available. The synthesis highlighted examples of local procurement with benefits for timeliness yet also recognised improved international supply pipelines developed. • Four evaluations reviewed found UNICEF achieved timely responses, including three evaluations of humanitarian interventions (Rohingya Refugee Response, South Sudan, Cyclone Idai) that reported that interventions and objectives were delivered on time. • Two evaluations were found to be unsatisfactory, with mixed results on the timeliness of the interventions being delivered on time. Specifically, one global thematic evaluative of humanitarian WASH responses (Global WIPC) reported that responses to cholera outbreaks were not timely, while one country evaluation of humanitarian response (L3 DRC Response) reported the intervention was significantly delayed. The remaining evaluations did not explicitly refer to timeliness.	
MI 11.2 Evidence confidence	**Medium confidence**
The coverage of timeliness in the evaluative evidence is more limited than for other MIs, however the evaluation synthesis provided strong quantitative results to draw from. Given the timing of the review, there is no evaluation of UNICEF's response to COVID-19. The evidence in this regard is provided through latest corporate results and EB reports.	

KPI 12: Results are sustainable	**KPI score**
Unsatisfactory	**2**
The evaluative evidence found UNICEF's interventions and their associated results are not consistently leading to sustainable results. There was evidence of positive contributions to partners' institutional capacity development, and institutional and policy changes. However, insufficient financing within national budgets post UNICEF involvement was noted as a major challenge to sustainability. In humanitarian programming, global guidance supported HD nexus programming was supported by global guidance, but in practice, it was found that UNICEF did not prioritise capacity building of local NGOs and partners and inadequate funding was also a cause of concern for the sustainability of results.	
MI 12.1: Benefits assessed as continuing, or likely to continue after intervention completion (where applicable, reference to building institutional or community capacity and/or strengthening enabling environment for development, in support of 2030 Sustainable Development Agenda)	**Score**
MI rating	**Unsatisfactory**
MI score	**2**
MI 12.1 Analysis	**Source documents**
Sixteen evaluations and two global evaluation syntheses were reviewed which assessed the likely sustainability of UNICEF interventions: • The DER found only 36% of evaluations of UNICEF interventions assessed it was likely that the programme's benefits would continue after completion. This principally reflects a lack of financial sustainability, and ongoing difficulties in securing medium to longer-term programme funding by national governments in the period following UNICEF support. However, UNICEF has contributed to the sustainable capacity development of partner institutions (which is a key enabler of CS 4).	1H4, 25, 72? 74? 172, 243, 247, 258, 260

• The CEH found that while UNICEF has sufficient corporate-level guidance for humanitarian and development nexus programming, there is insufficient understanding of and guidance for assessing and operationalising UNICEF's specific comparative advantage and complementarity among partners in different settings, regions and countries. Systems strengthening and sustainability was also limited since UNICEF did not sufficiently prioritise capacity building of local NGOs and subsequent limitations in the capacities of local NGOs. Seven evaluations were considered highly satisfactory, or satisfactory, finding the interventions likely to have continued benefits to the population, as well as evidence of sustainable capacity building, and strengthening of the enabling environment. • For example, three thematic summative evaluations (GEC Action, Programme to ECM and REAP) noted the likely sustainability of interventions related to institutional and policy changes, national capacity development, and system strengthening. • Three evaluations noted specific strategic responses as contributing to sustainability after UNICEF engagement (Formative Evaluation of Peacebuilding, Cyclone Idai Response and Rohingya Refugee Response). Nine evaluations were assessed as unsatisfactory or highly unsatisfactory, finding the interventions unlikely to have continued benefits to the population after completion and with little focus on humanitarian and development programming linkages. • One global thematic evaluation (GAP) did not find of evidence of a sustained organisational commitment, instead reporting that gender equality was fostered by a "committed few" and there was a lack of accountability. • One global thematic evaluation (GEC) reflected the findings from the humanitarian global evaluation synthesis, noting limited capacity building of government and NGO partners, which affected sustainability. • Sustainability was assessed as unsatisfactory in one global evaluation (Synthesis of ECD for Development) where education kits were not sustainable in the long term, being internationally sourced, and no local procurement in place. • A further three evaluations identified evidence indicating that sustainability was an issue of concern, related to funding not being sustained. The remaining evaluations did not provide adequate information on sustainability.	1H4, 25, 72? 74? 172, 243, 247, 258, 260
MI 12.1 Evidence confidence	**High confidence**

Annex B. List of documents

No.	Document title
1	UNICEF Executive Board (2017), U*NICEF Strategic Plan, 2018-2021 Summary*.
2	UNICEF Evaluation Office (2021), E*valuation of the UNICEF Strategic Plan, 2018-2021*.
3	UNICEF (2020), *Report on the Midterm Review of the UNICEF Strategic Plan, 2018–2021 and Annual Report for 2019 of the Executive Director of UNICEF*.
4	UNICEF Executive Board (2017), *Final Results Framework of the UNICEF Strategic Plan, 2018-2021*.
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258	UNICEF Evaluation Office (2020), *United Nations Children Fund (UNICEF) Development Effectiveness Review, 2016-2020*.
259	UNICEF Executive Board (2020), *Annual Report on UNICEF Humanitarian Action Summary*.
260	M. Visser et al. (2019), *Evaluation of UNICEF Contribution to Education in Humanitarian Settings Commissioned by UNICEF Evaluation Report Volume I – Synthesis Report*.

Annex C. Results of the 2020 MOPAN external partner survey

The online survey was administered by MOPAN and was conducted over a period of 6 weeks, starting on 27 November 2020 and closing on 19 January 2021.

This annex illustrates the results of MOPAN's partner survey for UNICEF. Some key survey statistics and information is provided before a breakdown of results per performance area:

- **Total number of survey respondents:** 349
- **The effective sample size was** 977 **participants**
- There survey participants were distinguished into five principal groups with sub-groups under these shown in **the table below**. The four main UNICEF partners were 1) Donors, 2) Global Policy partners, 3) Country Strategic Partners, 4) Programme Implementing Partners. The fifth group is the members of the Executive Board.
- Overall, the survey response rate was 35%, response rate by partner was also broadly similar:

Donors: 37% **Global policy partner:** 31% **Country strategic partner:** 29%

Programme implementers: 34%

1 Executive Board member

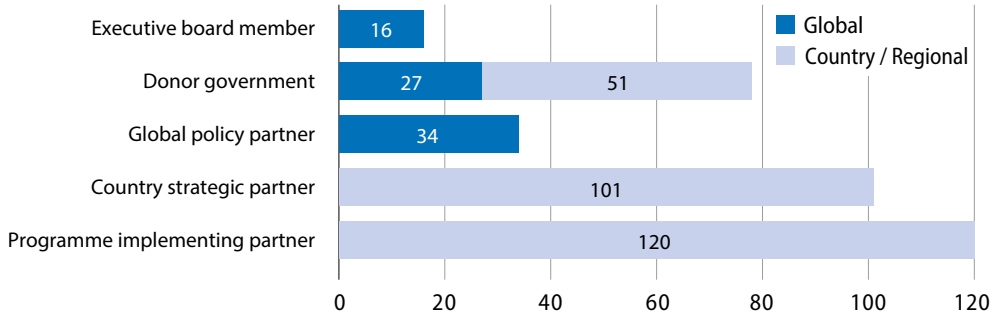
2 Donor government
Capital
UNICEF Headquarters
Country where UNICEF has programmes or activities

3 Global policy partner
Corporate partner
Global programme for children
International financial institution
National committee for UNICEF
Private sector donor
Research centre, academic institution, or think tank
United Nations agency

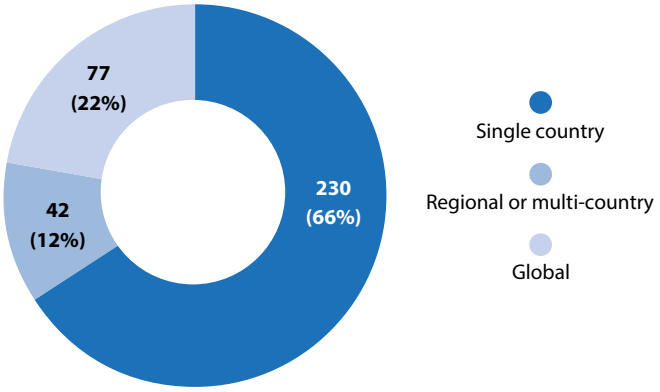
4 Country strategic partner
Collaborative initiative or joint programme involving UNICEF
Development actor that coordinates with UNICEF
Government ministry or government counterpart to UNICEF
Humanitarian actor that coordinates with UNICEF
National civil society organisation

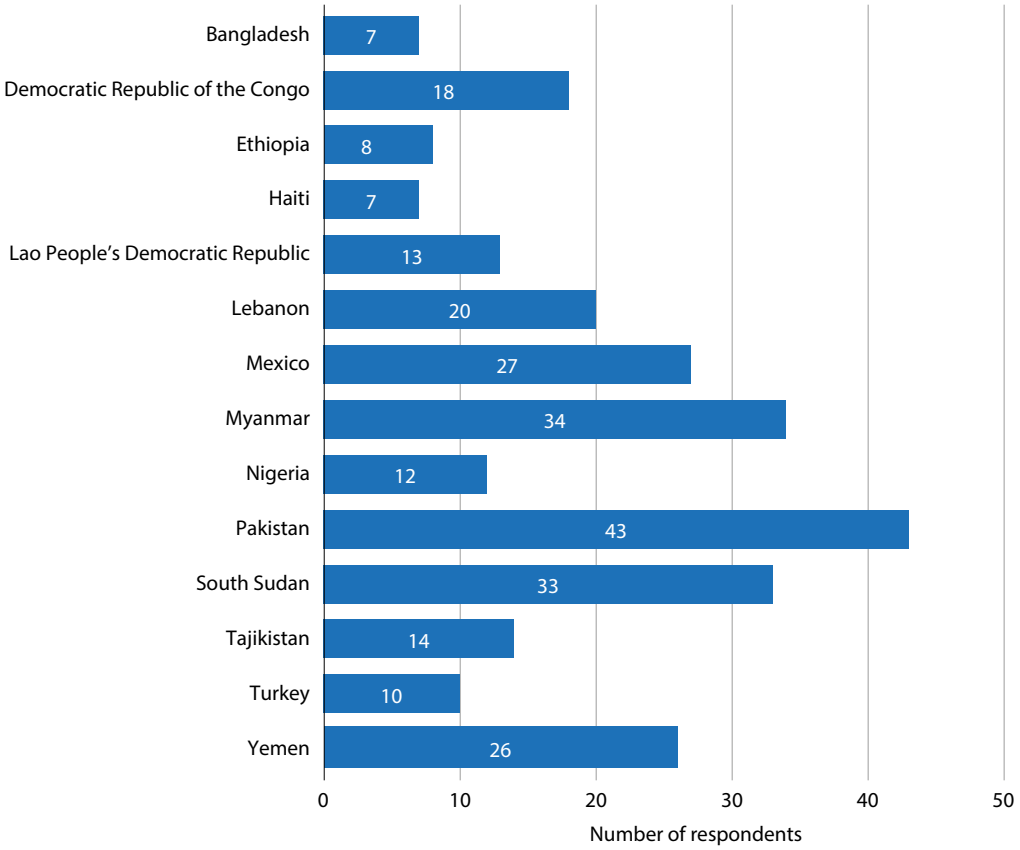
5 Programme implementing partner
Civil society organisations (CSOs)
Faith-based organisations (FBOs)
International NGOs (INGOs)
National NGOS (NNGOs)

RESPONDENT'S PROFILE



PARTNER GEOGRAPHICAL COVERAGE

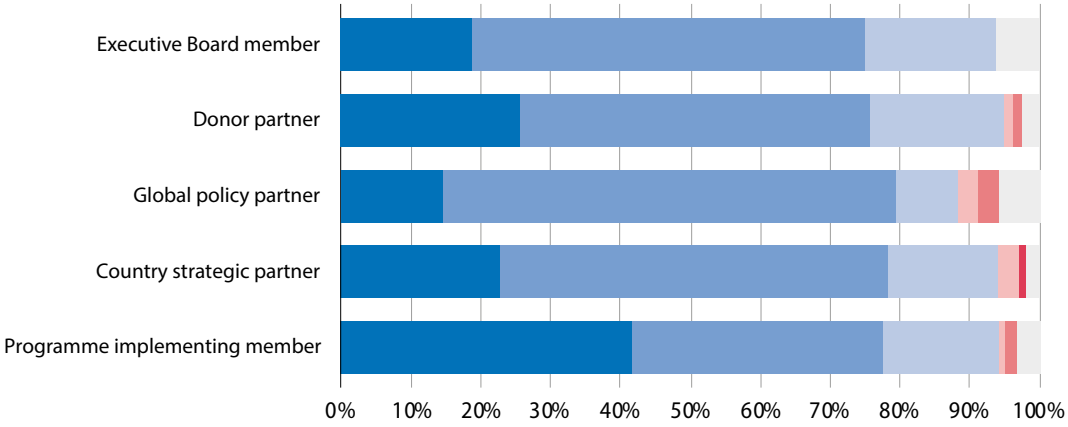




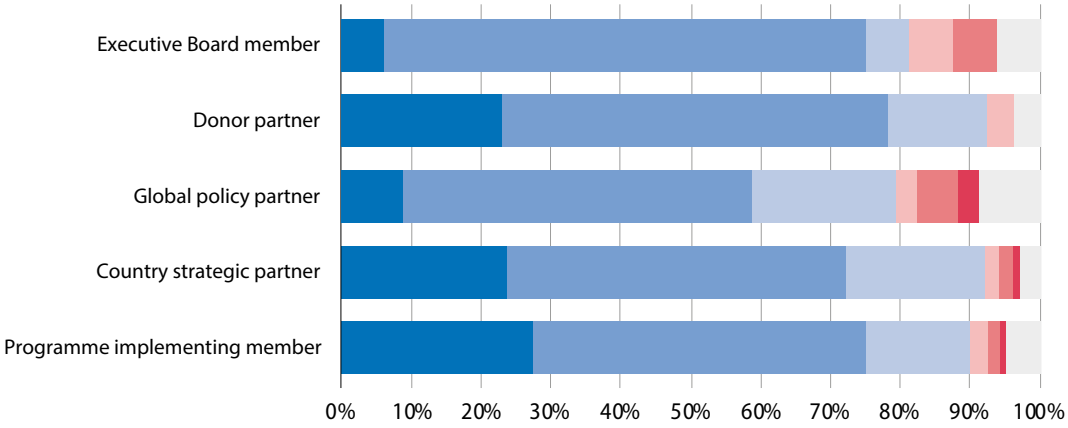
Note: Results displayed only reflect responses to questions that are relevant to specific partner categories. Where partner categories have not been asked a particular question, their category is not listed.

STRATEGIC MANAGEMENT

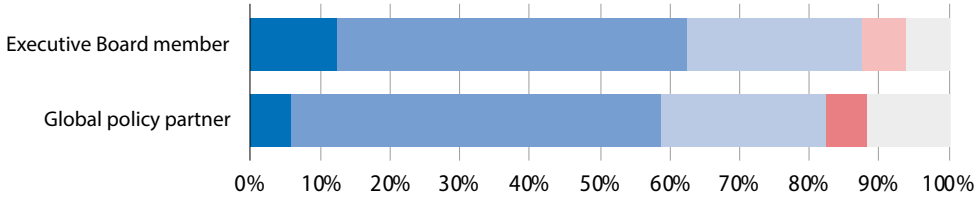
The strategies (and policies) of UNICEF demonstrate clarity of vision



The strategies (and policies) of UNICEF demonstrate good understanding of comparative advantage

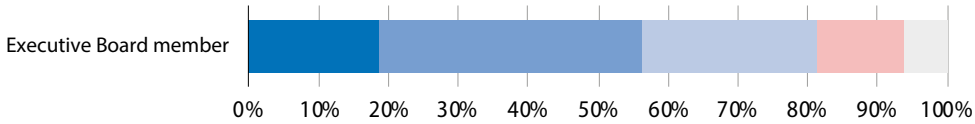


UNICEF organises and runs itself in a way that fully supports its vision

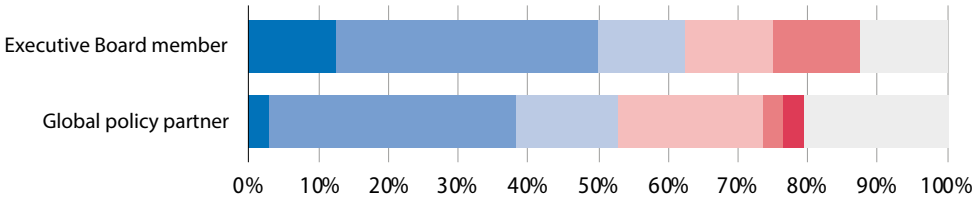


Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion

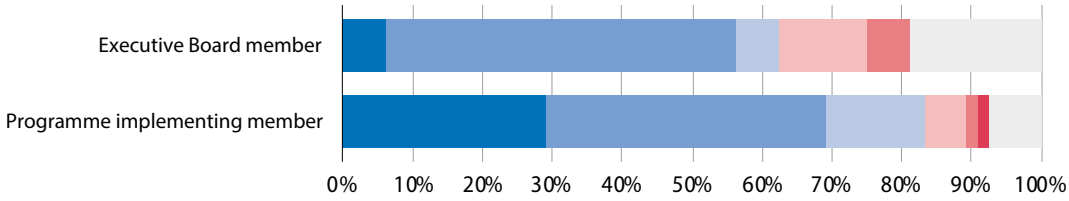
UNICEF's financial framework supports the effective implementation of the mandate and strategy



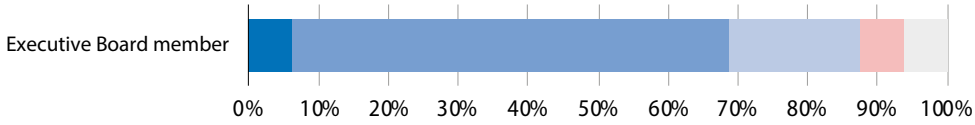
UNICEF's strategic allocation of resources is transparent and coherent with agreed strategic priorities



UNICEF applies principles of results-based budgeting and reports expenditures according to results

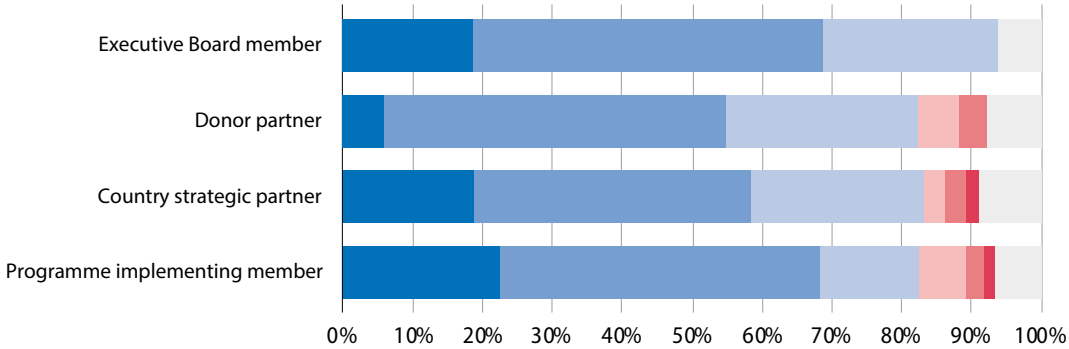


UNICEF adequately addresses issues and concerns raised by internal control mechanisms



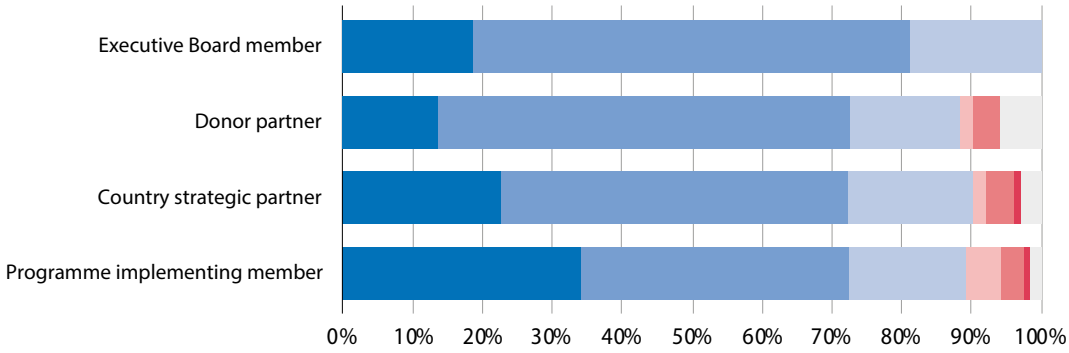
STAFFING

UNICEF has a sufficient number of staff, either in or accessible to countries where it operates to deliver intended results.

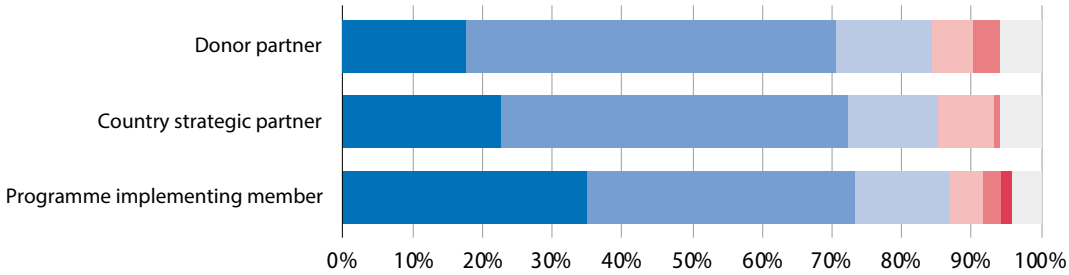


Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion

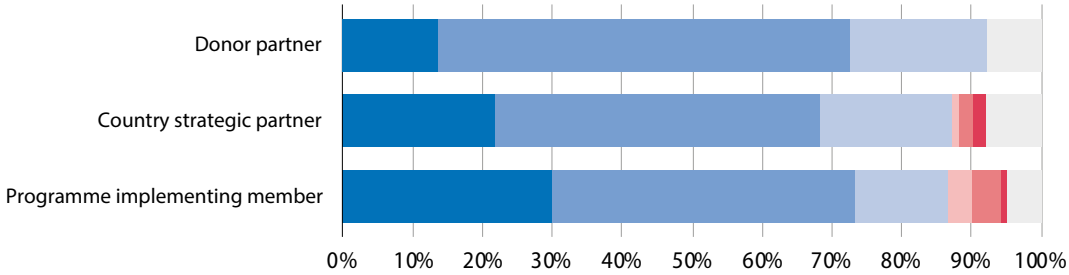
UNICEF's staff are sufficiently experienced and skilled to work successfully in the different contexts of operation



UNICEF's staff are present in country for a long enough time to build the relationships needed

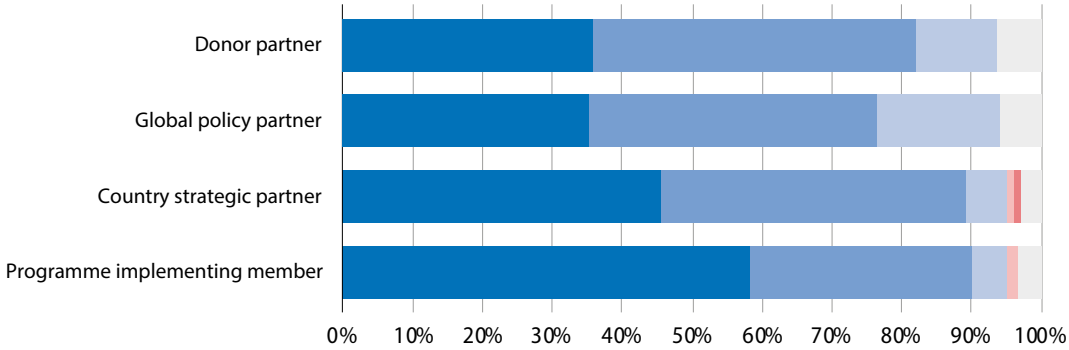


UNICEF are empowered to make critical strategic or programming decisions locally



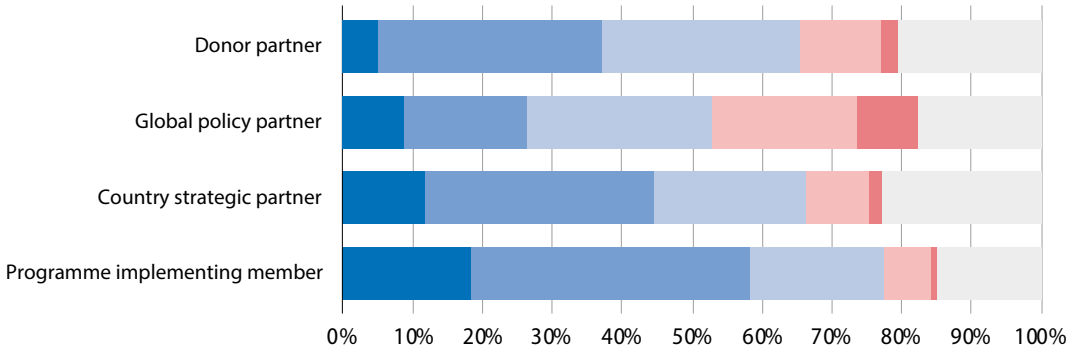
INTERVENTIONS

UNICEF consistently promotes the equal rights and full participation of women and girls

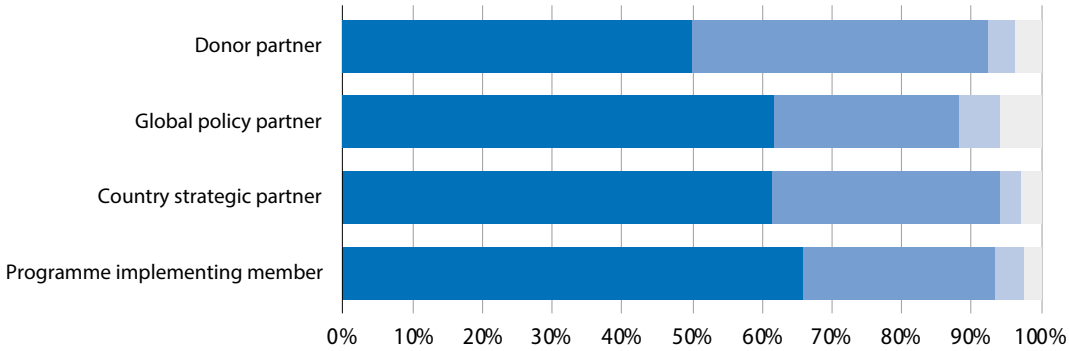


Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

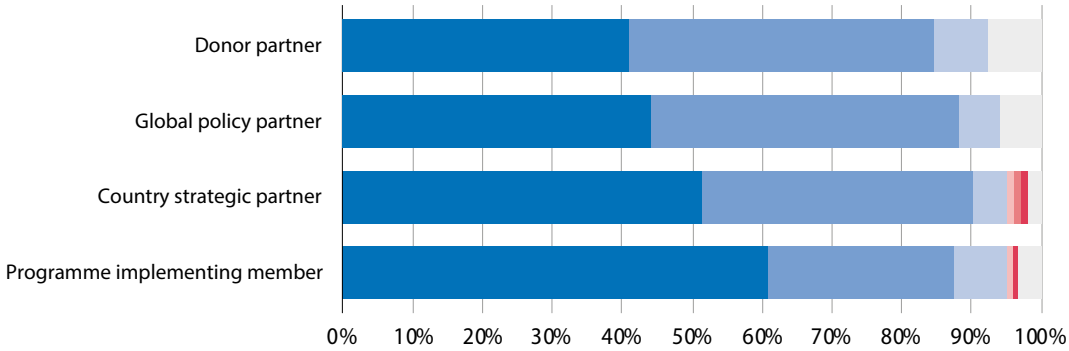
UNICEF consistently promotes environmental sustainability and addresses climate change



UNICEF consistently promotes rights of the child as defined in the Convention on the Rights of the Child

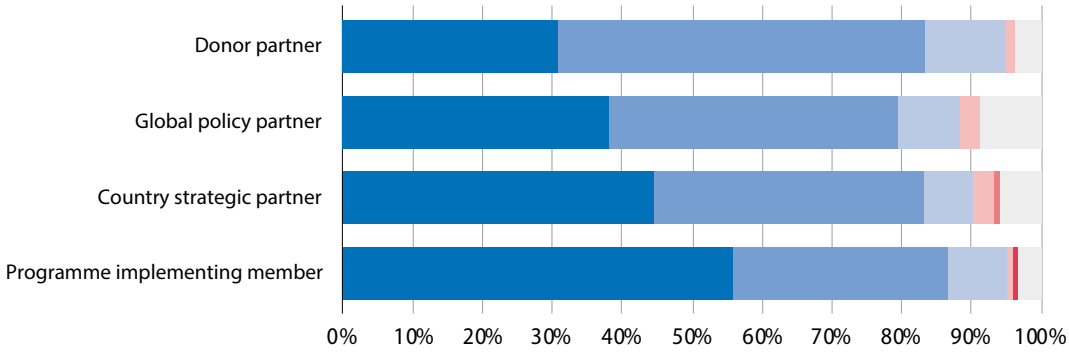


UNICEF consistently acts to protect the rights of children in emergencies



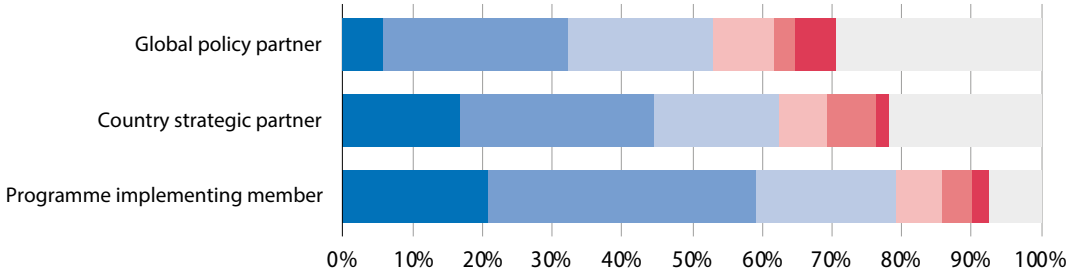
Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

UNICEF consistently works to ensure special protection for the most disadvantaged children

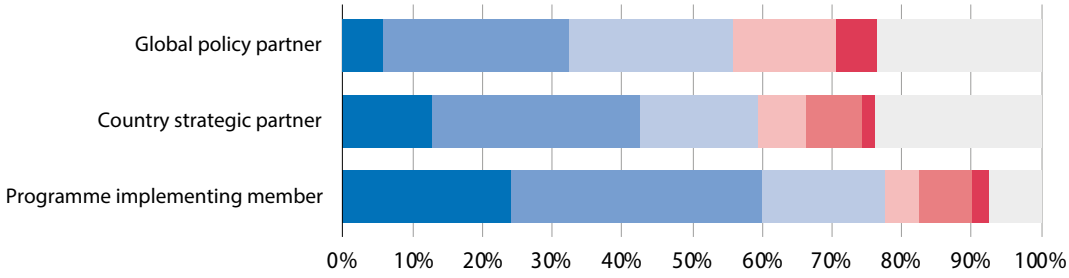


OPERATIONAL MANAGEMENT

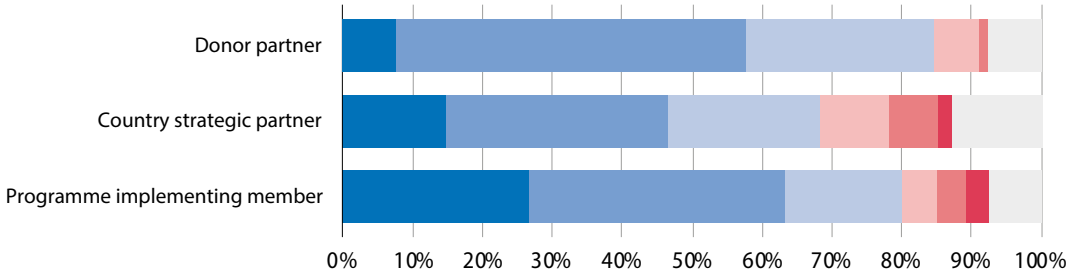
UNICEF openly communicates the criteria for allocating financial resources



UNICEF provides reliable information on when financial allocations and disbursement will happen, and the respective amounts



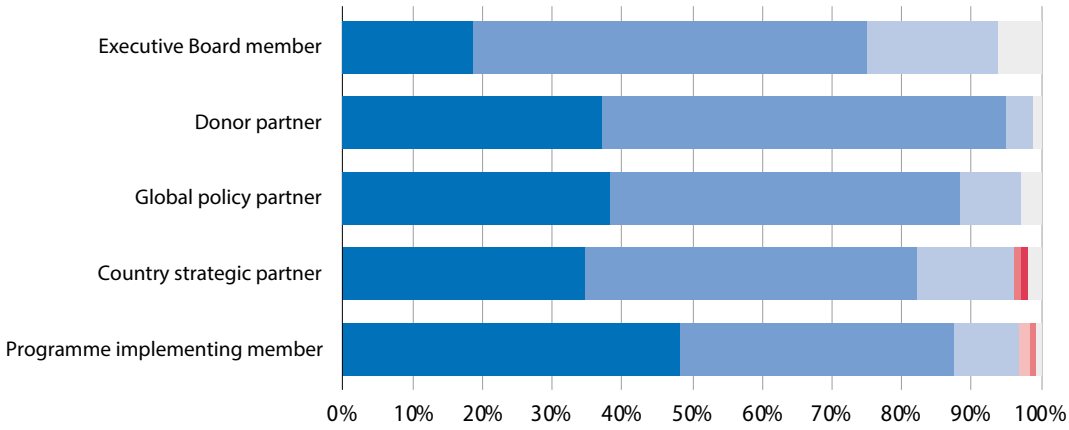
UNICEF co-ordinates its financial contributions with partners to ensure coherence and avoid fragmentation / duplication



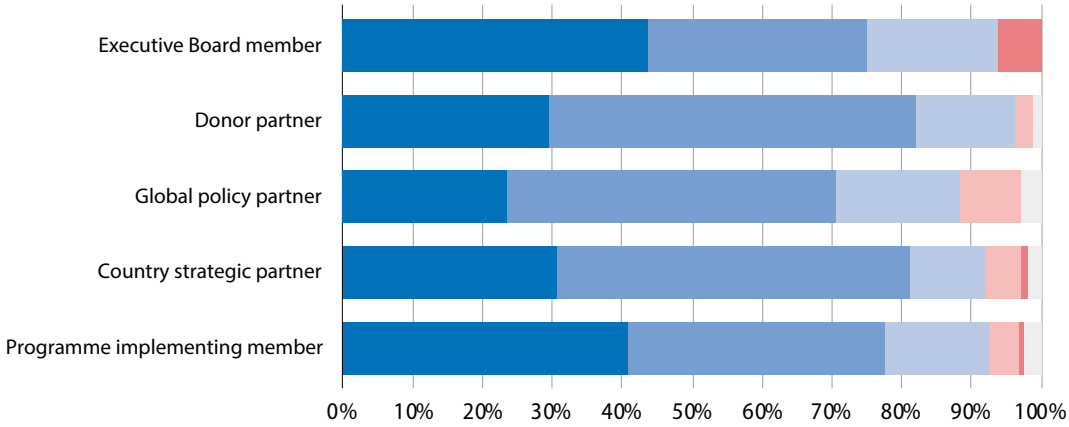
Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

RELATIONSHIP MANAGEMENT

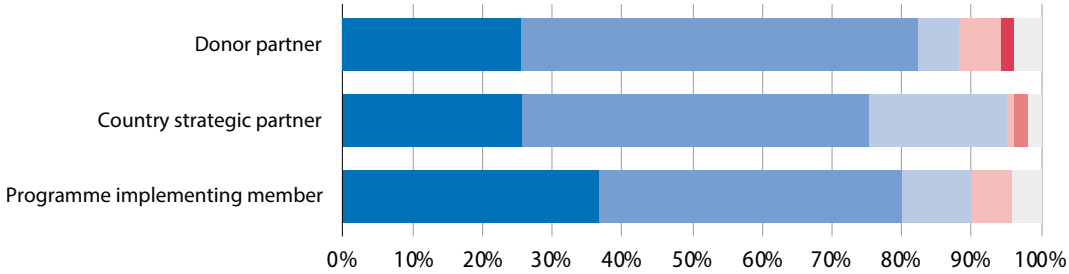
UNICEF's programmes responds to the needs of beneficiaries, including the most vulnerable children



UNICEF adapts its work as the context changes

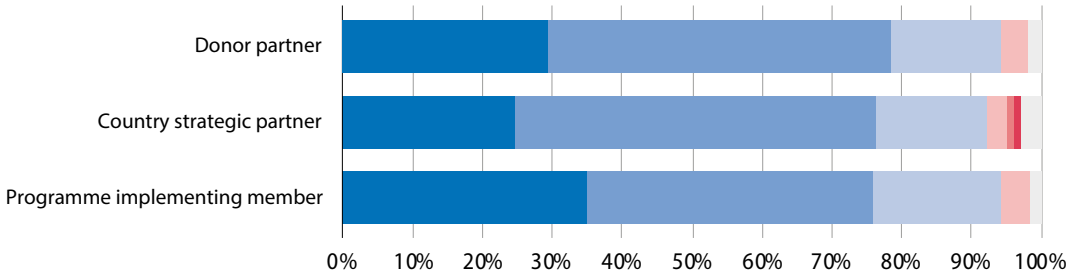


UNICEF's programme is designed and implemented to fit with national programmes and intended results

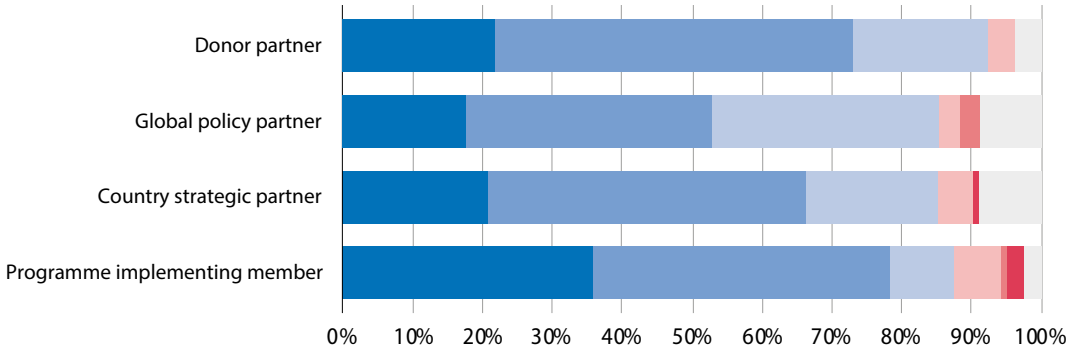


Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

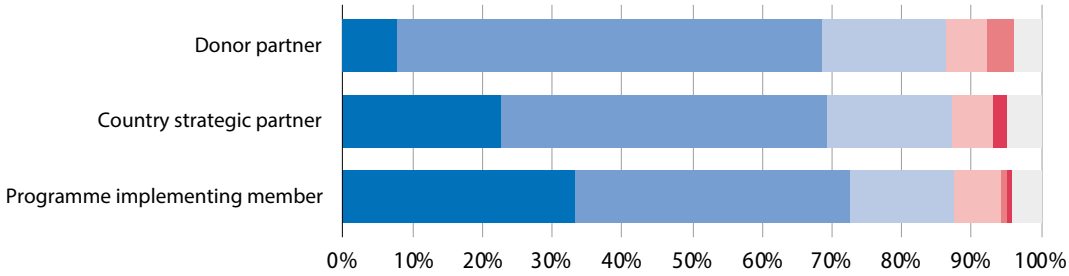
UNICEF's programme is tailored to the specific situations and needs in the local context



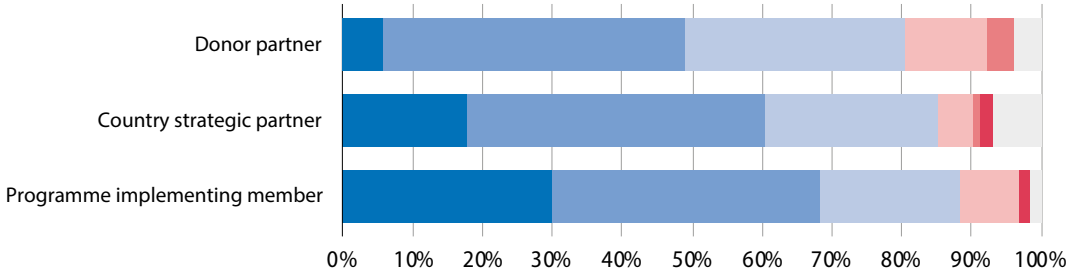
UNICEF's work with partners is based on a clear understanding of why it is best placed to target specific sectoral and/or thematic areas



UNICEF's work takes into account national capacity, including that of government, civil society and other actors.

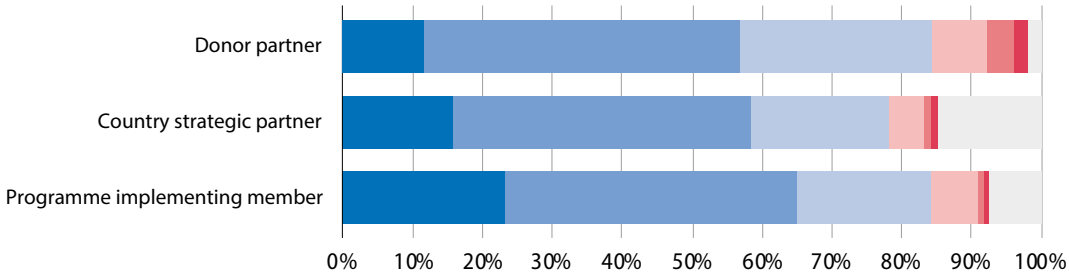


UNICEF designs and implements its work so that effects and impact can be sustained over time



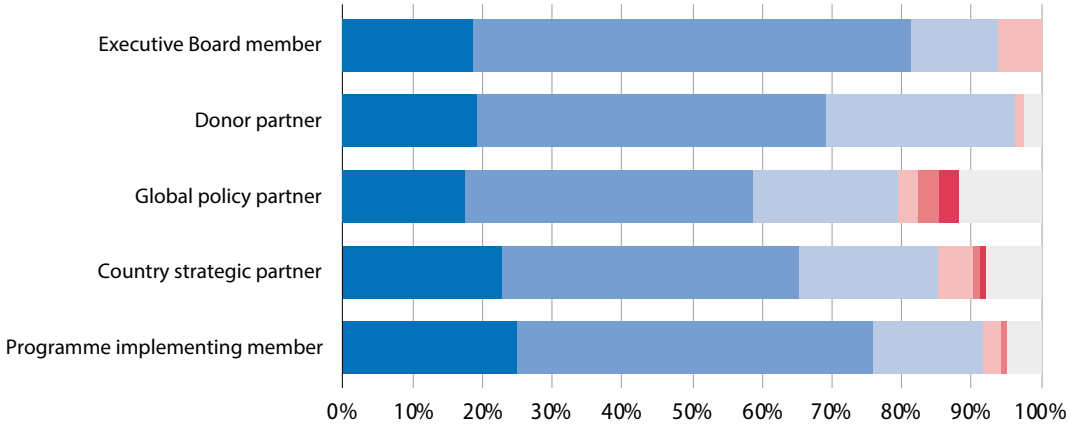
Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion

UNICEF appropriately manages risk relating to its programme

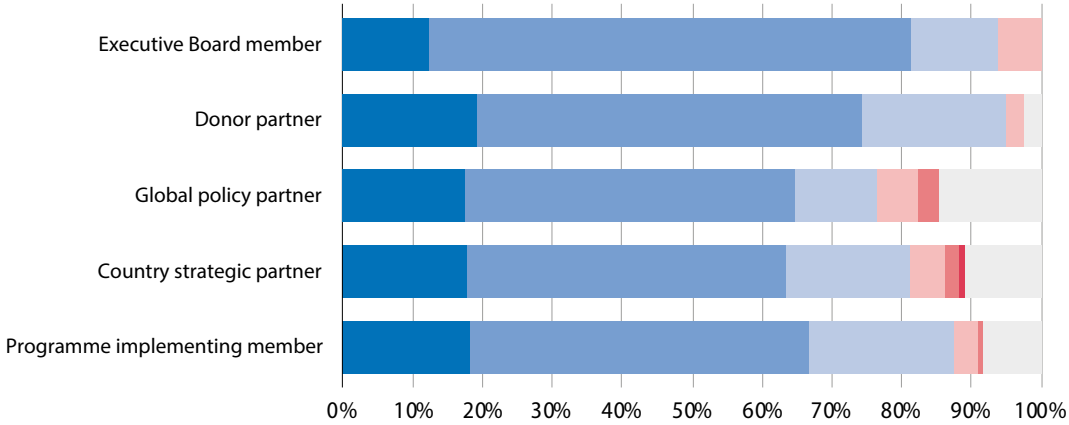


PERFORMANCE MANAGEMENT

UNICEF's publications on policy and practice are useful for my work

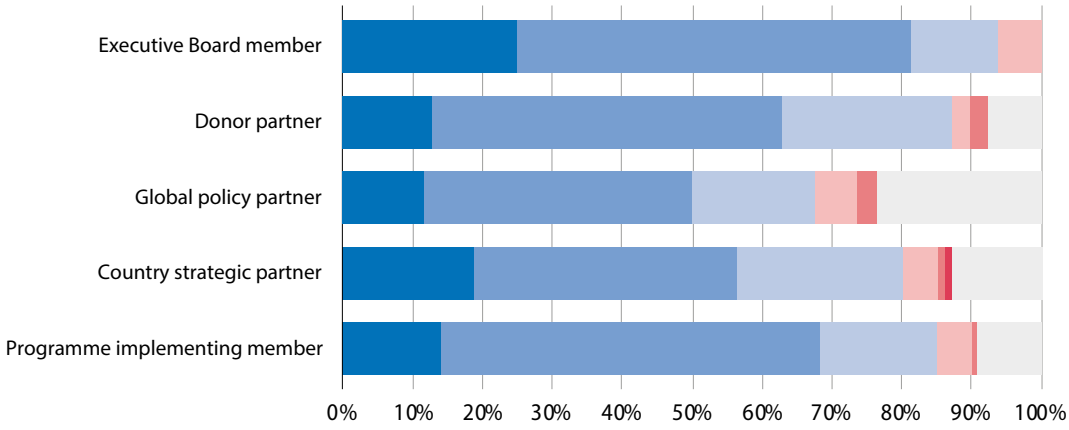


UNICEF's publications on policy and practice are provided in a format that makes them easy to use

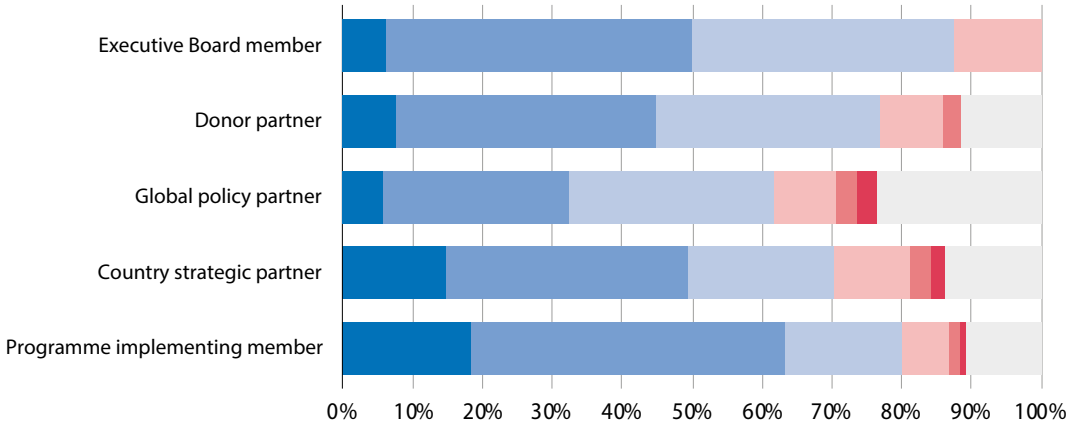


Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion

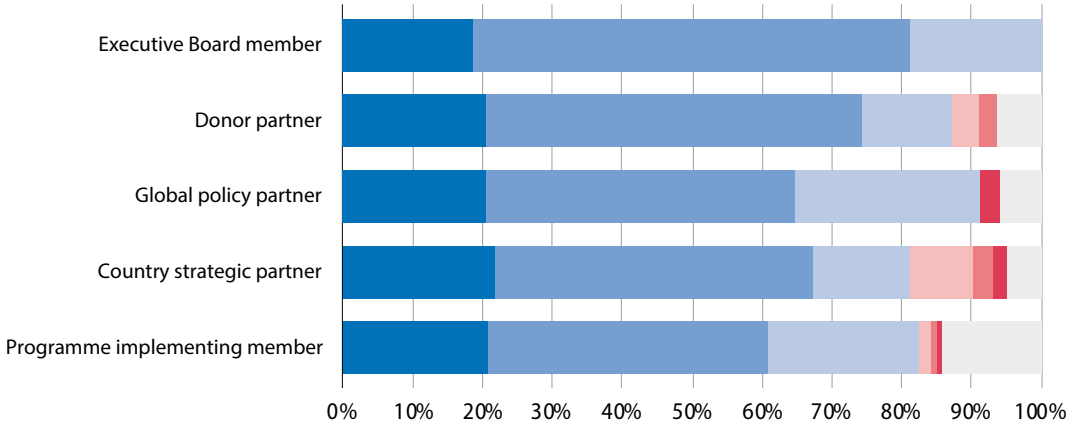
UNICEF's publications on policy and practice are timely



UNICEF's publications on policy and practice are innovative

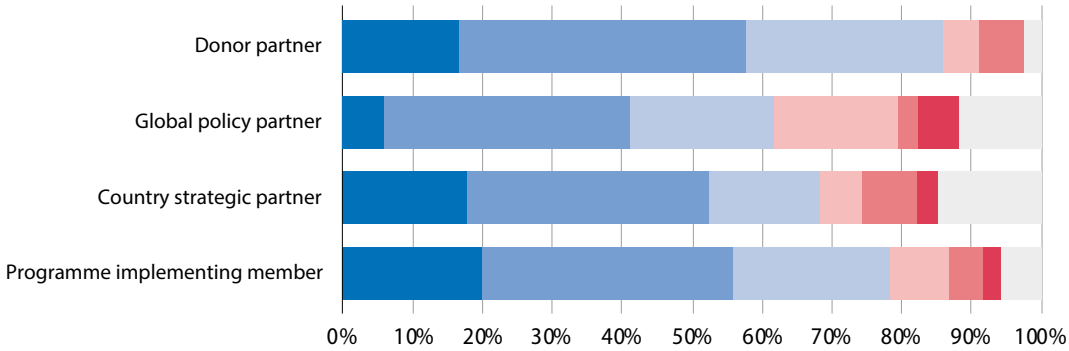


UNICEF provides high-quality inputs to policy dialogue

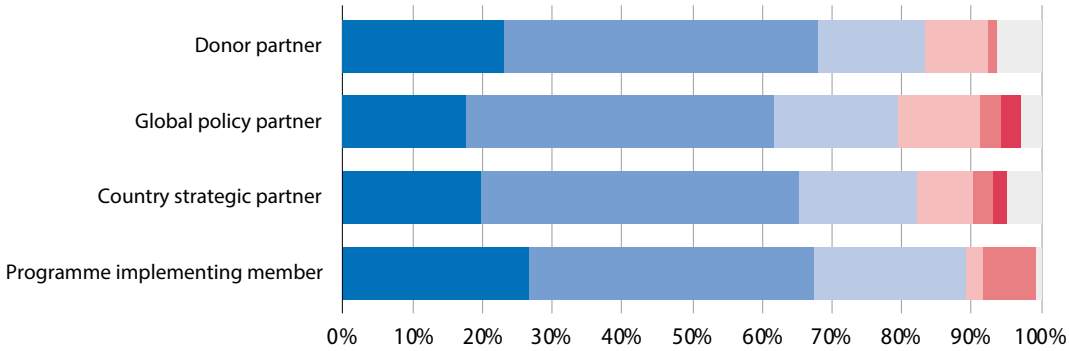


Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion

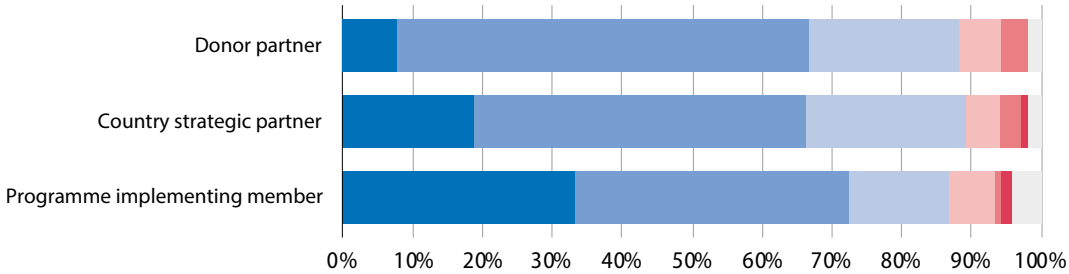
UNICEF shares key informationwith partners on an ongoing basis



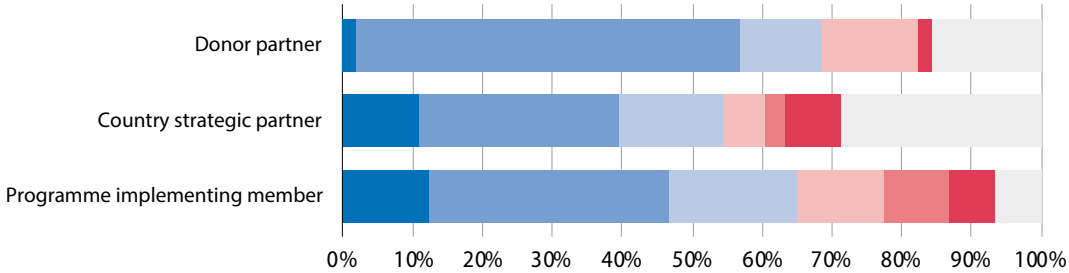
UNICEF adapts to changing conditions as jointly agreed with partners



UNICEF helps develop the capacity of country systems



UNICEF management processes do not cause unnecessary delays for partners in implementing operations



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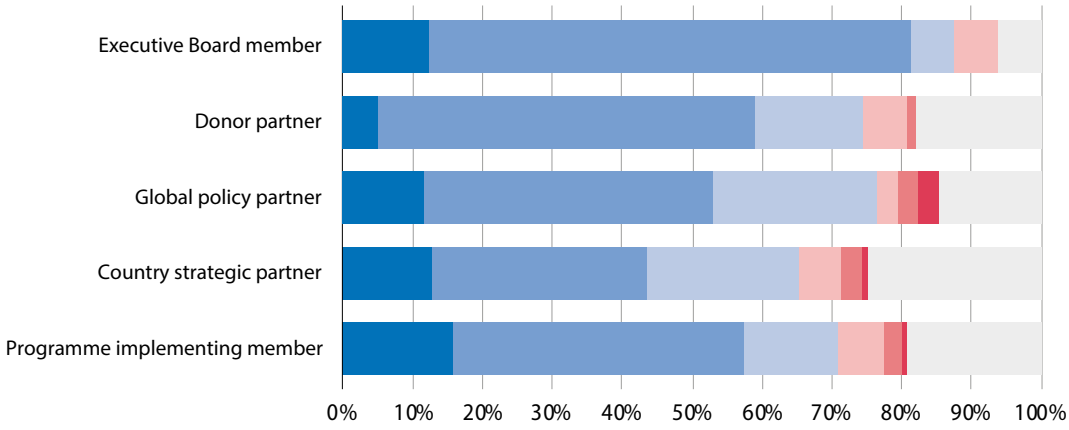
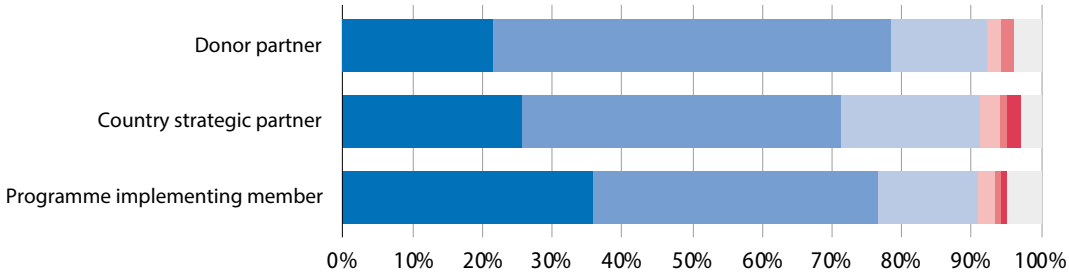
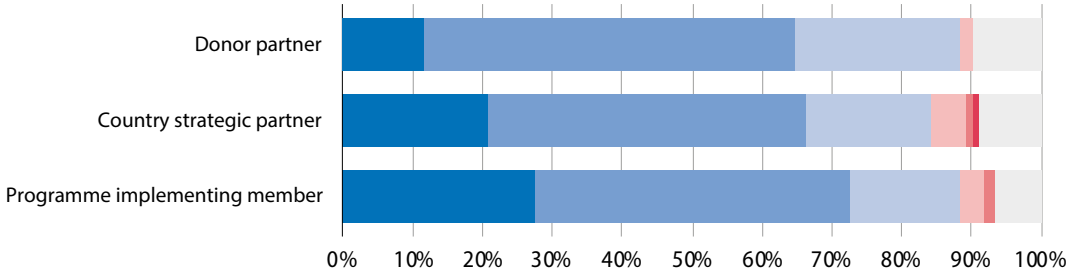
UNICEF supports countries to build development partnerships



UNICEF is actively engaged, appropriate to its role, in inter-agency co-ordination mechanisms

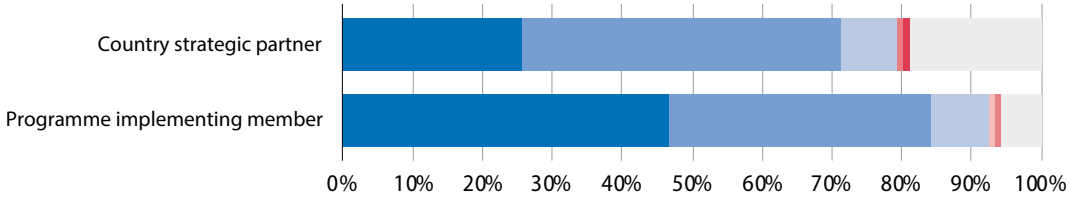


UNICEF jointly monitors progress on shared goals with local and regional partners

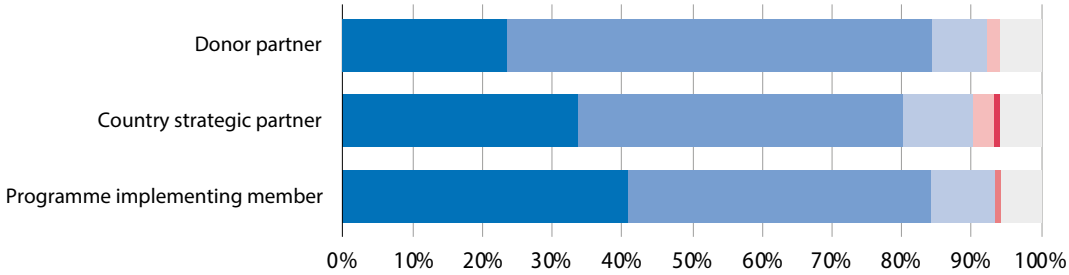


Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

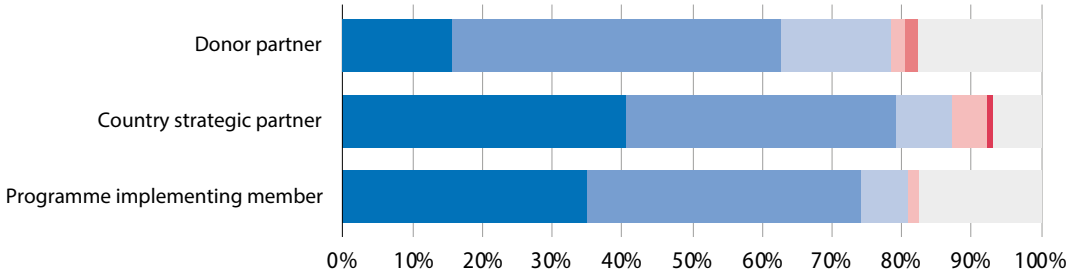
UNICEF requires its partners to apply clear standards for preventing and responding to sexual misconduct in relation to host populations.



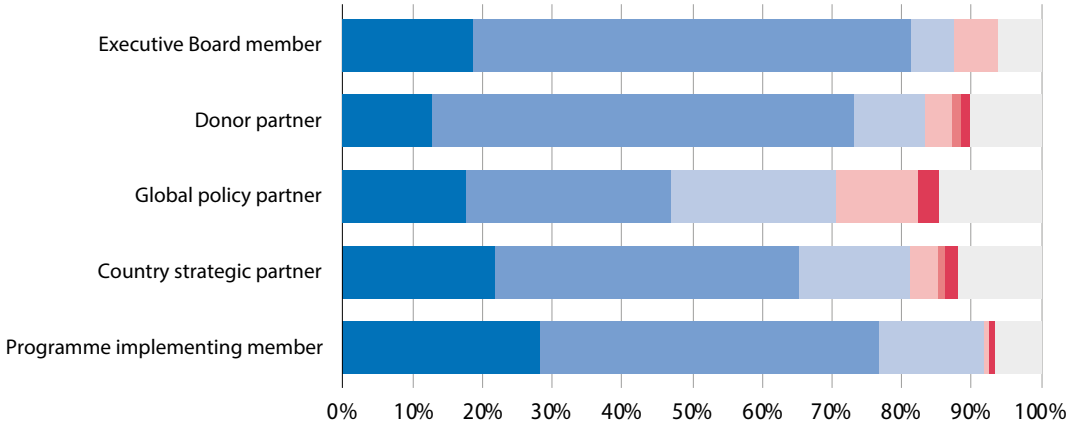
UNICEF is actively engaged, according to its mandate, in humanitarian coordination mechanisms



UNICEF works effectively with other UN agencies under the Resident Coordinator

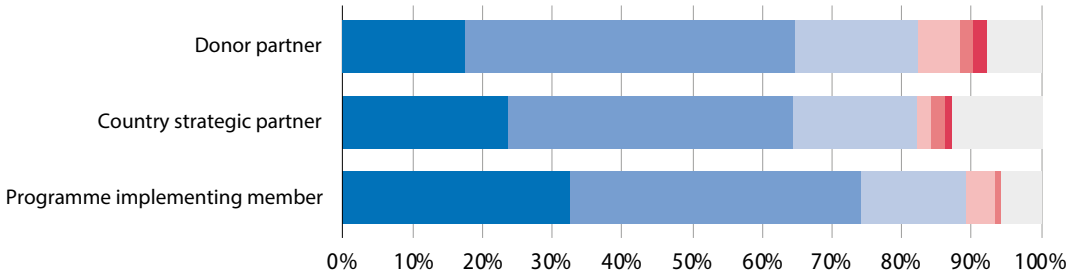


UNICEF prioritises a results-based approach

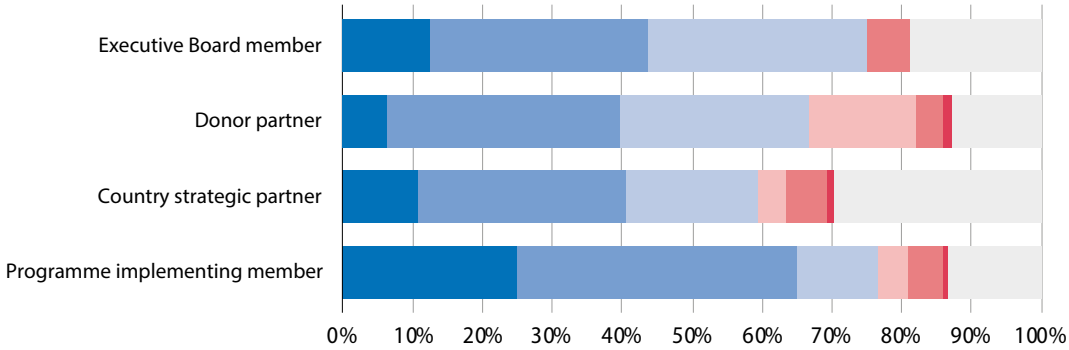


Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

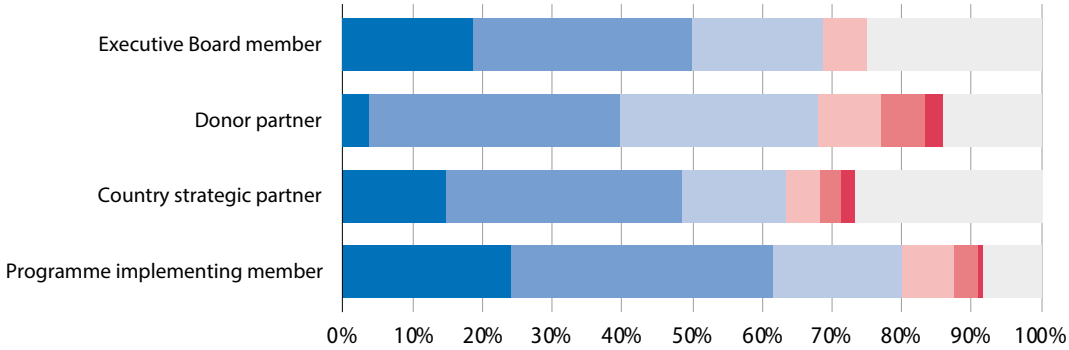
UNICEF consults with stakeholders on the setting of results targets at a country level



UNICEF consistently identifies which interventions are under-performing

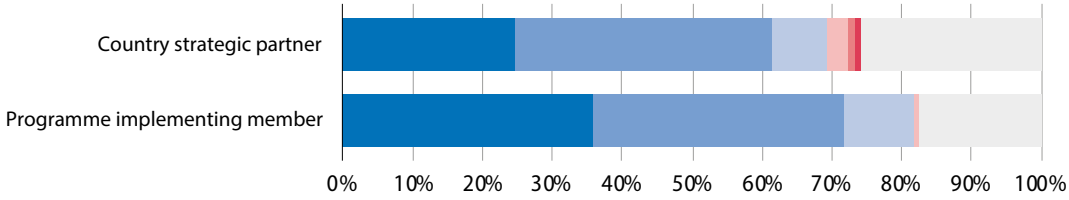


UNICEF addresses any areas of intervention under-performance

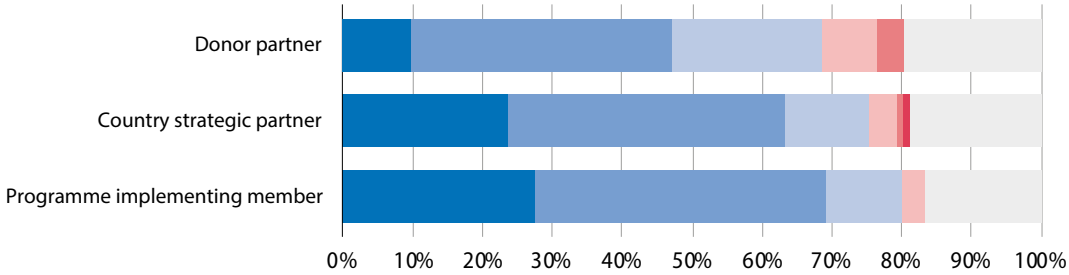


Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion

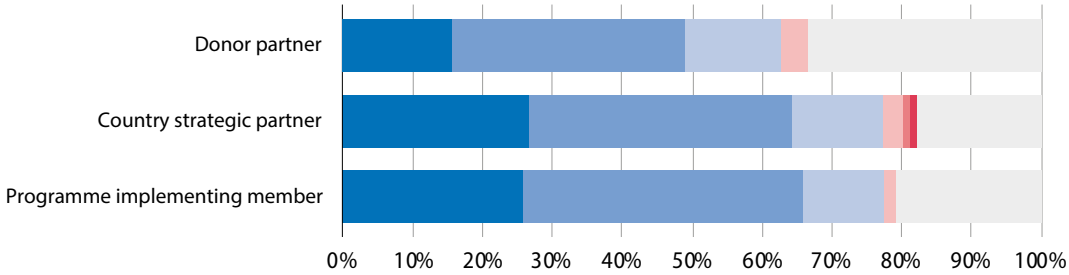
UNICEF participates in joint / inter-agency efforts to prevent, investigate and report on any sexual misconduct by personnel in relation to the host population (SEA)



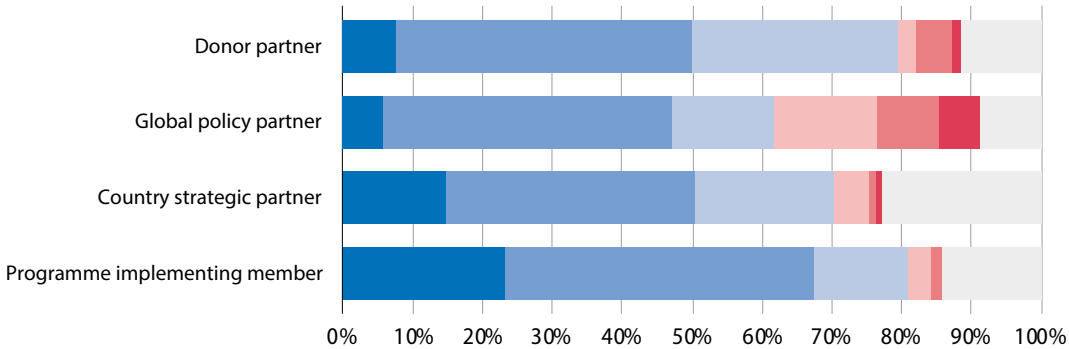
Where interventions are required to be evaluated, UNICEF follows through to ensure evaluations are carried out



UNICEF participates in joint evaluations at the country / regional level

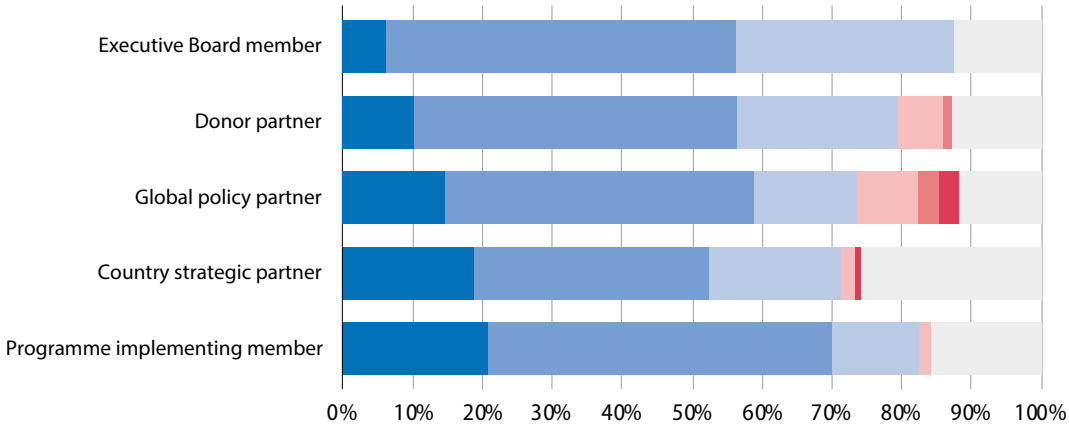


UNICEF learns lessons from previous experience, rather than repeating the same mistakes

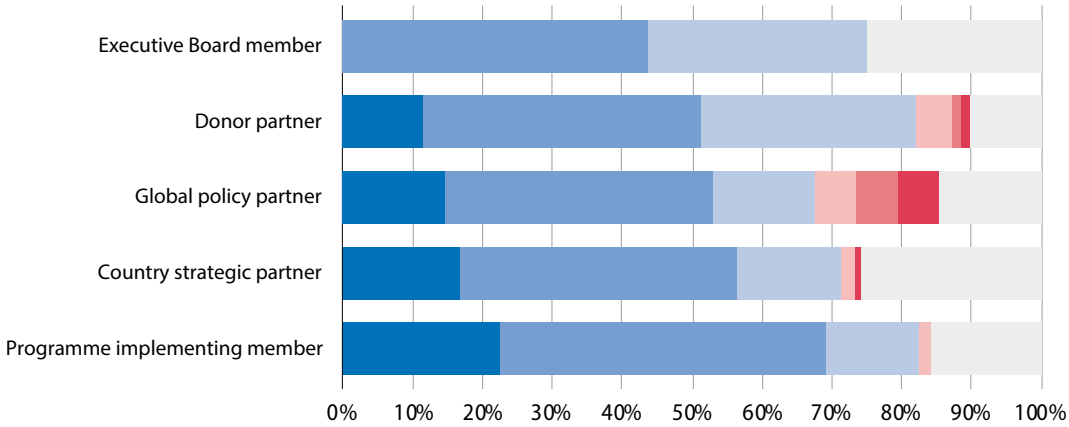


Strongly agree | Agree | Somewhat agree | Somewhat disagree | Disagree | Strongly disagree | Don't know / No opinion

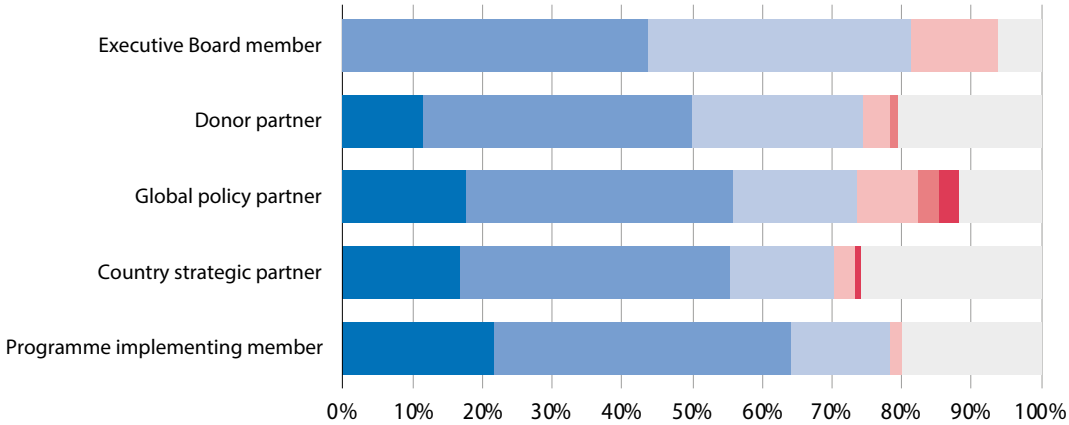
UNICEF uses evidence from evaluations to inform its planning and decision-making



UNICEF uses evidence from monitoring to inform its planning and decision-making



UNICEF uses evidence from research to inform its planning and decision-making



Strongly agree · Agree · Somewhat agree · Somewhat disagree · Disagree · Strongly disagree · Don't know / No opinion