UNHCR Evaluation Management Response			
Evaluation title:	*Independent evaluation of UNHCR's Decentralization and Regionalization Reform*		
UNHCR evaluation reference:	*EvO/2024/10*		
Entity that commissioned the evaluation:	*Evaluation Office, Geneva*		
Due date of Management Response:	*January 2nd, 2025*		
Coordinator of Management Response:	Yasser Nabil Saad, Senior Change Management Adviser and George Woode, Snr Transition Coordinator		
Management Response approved by (*senior manager in commissioning office*):	Name: Raouf Mazou	Job title: Assistant High Commissioner for Operations	Country/Office:
Date:	*April 3rd, 2025*		

General comments on the evaluation:	UNHCR welcomes the positive findings of the evaluation. The agency agrees with the findings that the implementation of Decentralization and Regionalization (D&R) has significantly enhanced UNHCR's operational effectiveness, agility, and engagement with partners. Considering that UNHCR is five years into the implementation of Decentralization and Regionalization, now is an opportune time to review how well the new approach is working and what needs to be further adjusted. UNHCR acknowledges that finetuning is still needed in several areas, including in the areas of delegation of authority, resource mobilization, better alignment of structures, balancing global consistency with local adaptation, and streamlining decision-making, among others. UNHCR has carefully considered all the recommendations presented in the review and fully or partially agrees with all the findings. At the same time, the organization recognizes that the current major shift in the funding landscape necessitates an adapted approach to addressing these recommendations. As a result, while UNHCR remains committed to the overarching objectives of the recommendations, the specific pathways for implementation may diverge from those initially suggested. Looking ahead, UNHCR will address these recommendations in alignment with its planned activities and evolving approaches, including the route-based approach and the prioritization of sustainable responses. At the core of these efforts remains UNHCR's focus on protection and solutions and its catalytic role under the Global Compact on Refugees. Furthermore, the renewed emphasis on efficiencies requires the centralization of certain functions and processes, while ensuring continued adherence to the principles of D&R. UNHCR remains

	committed to empowering operations with the necessary capacities, authorities, support, and oversight, enhancing agility and responsiveness, strengthening its contribution to the goals of “One UN” and the the Actions of the Pact for the Future of September 2024.

RECOMMENDATION 1:	**Review the existing planning processes and related consultative mechanisms with the intent to enable COs to prioritize between various global and regional priorities more effectively.** To address the continuous challenge of balancing global and regional priorities, a forum for RBx/COs to seek necessary guidance from HQ Divisions could be institutionalized. The focus would be on the criteria for prioritizing among the competing global/regional priorities and for RBx/COs to present decisions taken. Embedding this forum as an integral part of the existing strategic planning process would enable more effective prioritization. The objective of such an institutionalized exchange would be to foster a culture of prioritization and accountability for decisions taken, while at the same time enabling institutional learning. This could include: • Alignment on a set of criteria for prioritization across competing global/regional priorities, with a view on trade-offs on costs and available resources and priorities agreed on. • An opportunity for RB directors and CO/MCO representatives to engage in horizontal discussions across relevant HQ Divisions, wherein operations can present their multi-year plan and provide their rationale for prioritization among competing global/regional priorities in an open and transparent manner. • The forum can help formalize existing informal exchanges to further cultivate an organizational culture of horizontal and vertical collaboration in an institutionalized manner. This will also promote a culture of learning/sharing of experiences/expertise across regions, while equally promoting a culture of accountability for decisions taken.
Management response:	☐ Agree X Partially agree ☐ Disagree
Reasons (if partially agree or disagree):	UNHCR recognizes the challenge of balancing global planning and priorities with country-level contextualization. However, it only partially agrees with the recommendation as establishing a forum may not be the most effective way to achieve the intended result. To ensure maximum alignment with the local context, UNHCR vests the Country Representative with the authority to prioritize at two levels. First, during the strategic planning phase, the Country Representative determines the priority outcomes and impacts that UNHCR should contribute to for the duration of the strategy following an extensive consultative process. Second, at the detailed planning level, the Country Representative decides on the priorities within the available resources. Third, a mechanism of consultation is in place at the regional level during the planning phase whereby Country operations and Bureaux discuss strategic objectives. Establishing a global set of prioritization criteria may undermine the principle of contextualization. Instead, trade-offs should be made at the country level based on contextual considerations. In order to facilitate prioritization, enhance accountability and favour institutional learning, UNHCR will: • Enhance guidance and information-sharing on prioritization and trade-offs, enabling Regional Bureaux and Country Operations to apply priorities and make trade-offs in a context-specific manner based on protection risks and needs. • Establish a mechanism to enable joint review by Regional Bureaux and HQ Divisions of major newly proposed requirements before approval, with attention to minimizing pressure on smaller operations.

		• Leverage existing mechanisms such as the Annual Strategic Dialogue between the Regional Bureaux and the Senior Management Team, involving Division Directors to formalize exchanges, increase transparency and institutional learning on prioritization. The progress on implementing the sustainable response approach will further support coherent prioritization across country operations. This process will involve Member States, Regional Bureaux and HQ Divisions and entities, aligning with the objective of enabling prioritization in a context-specific manner.				
Unit or function responsible:		*DSPR, DDS*				
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Strengthen exchange and guidance on prioritisation*	*DSPR*	*1. Review and update guidance on prioritisation in UNHCR's programme handbook.* *2. Systematically exchange on prioritization: This is a standing item in dialogues between HQ and Regional Bureaux. During the Strategic Moment of Reflection and strategy planning and annual review process, Regional Bureaux and COs discuss prioritisation.*	*1. End 2025* *2. End 2025*	*Ongoing*	
2	*Establish a mechanism to review the operational implications of newly proposed mandatory guidance*	*DDS*	*As part of the Policy & Guidance network, establish a mechanism to convene senior colleagues from the Regional Bureaux and HQ Divisions to review proposed mandatory requirements of new policies and priorities before adoption. The review will focus on improving the relevance, coherence, accessibility and implement ability of proposed changes.*	*June 2025*	*Ongoing*	
3	*Leverage existing mechanisms for corporate prioritization*	*DSPR*	*The currently existing mechanisms such as the Annual Strategic Dialogue between the Regional Bureaux and the Senior Management Team involving Division Directors may also function as a forum for discussion on coherent corporate prioritisation.*	*Existing*	*Ongoing*	
RECOMMENDATION 2:		**Further optimize the balance between flexibility and global coherence related to the Results-Based Management system by finetuning the core indicators.** Fine-tune the mechanism for utilizing core indicators. This could include: • Reducing the number of core indicators overall, so that operations have the capacity to add additional context specific indicators, as required.				

	• Developing a systematic mechanism for overriding the core output indicators in case they are not applicable to the operation, so that operations do not have to provide justification for not utilizing the core indicator in each reporting cycle.					
Management response:	☐ Agree X Partially agree ☐ Disagree					
Reasons (if partially agree or disagree):	The evaluation findings highlight an overall appreciation of planning related flexibilities provided to country operations, which enable contextualisation of strategies and responses. However, it also highlights findings related to the high number of core output indicators, which, by definition, may not always fit all contexts. While recognizing the need to balance flexibility with global coherence, UNHCR believes the current set of 54 core output and outcome indicators– which was brought down from 600, is appropriate given the organization's scale and operational diversity. In 2024, the framework was expanded to include 24 core output indicators, responding to donor demands for results at the output level. Despite this addition, the total number of core indicators remains relatively low compared to the past system. Further, justifications for the non-use of mandatory indicators are possible once per strategy cycle (3–5 years). Finally ongoing initiatives aim to further optimize the indicators taking into consideration sustainable responses and the route-based approaches, including UNHCR's continued improvement of data governance.					
Unit or function responsible:	*DSPR*					
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Continue to monitor the use, application and relevance of core indicators*	*DSPR*	*UNHCR has set up a results indicator coordination and management mechanism that reviews indicators and their corresponding guidance on an annual basis and identifies if there is a need for changes.*	*Annual process*	*Ongoing*	*This is part of UNHCR's results indicator coordination and management process.*
2	*Regularly review core output indicators and related reporting requirements*	*DSPR*	*Core output indicators are reviewed and updated regularly to accommodate some flexibilities for reporting based on context.*	*Annual process*	*Ongoing*	
RECOMMENDATION 3:	**Foster transparency and common understanding on resource allocation criteria and parameters for prioritization of emergency funds.** Drive greater transparency by sharing the criteria for allocation of budget envelopes. This could include: • Proactive communication by HQ to RBx and by RBx to CO/MCOs, respectively, on the funding parameters of donor earmarking.					

	• Clear articulation on guiding principles by management, along with criteria used in deliberations for prioritization of resource allocation decisions. • The prioritization of emergency financial resources requests by HQ RPMB (Resource Planning and Management Board) and RB directors, respectively, may merit establishment of a set of parameters based on which financial decision are made, which could be communicated to operations.
Management response:	☐ Agree ☒ Partially agree ☐ Disagree
Reasons (if partially agree or disagree):	The evaluation rightly identifies challenges related to the significant gap between needs and the funding received - a situation further exacerbated by restrictions through donor earmarking to specific activities or situations. This places significant additional constraints on resource allocation. To ensure that operations facing emergencies have adequate resources to mount a timely response, the Policy on Resource Allocation and Management and the Resource Allocation Framework, 1) grant the Assistant High Commissioner for Operations and Regional Bureaux Directors the authority to increase funds available to operations with declared emergencies 1,2 and 3 and 2) sets aside resources from its global funds based on the funding situation to enable the exercise of these authorities. Requests for such additional resources (outside of the Emergency Reserve) are made within two months of the declaration of an emergency to the Resource Planning and Management Board (RPMB). The initial allocation from the emergency reserve is a modest input to begin to respond to an emergency, while the request to the RPMB provides operations with some time to analyse the needs and prepare supplementary budgets and donor appeals for a comprehensive response. The RPMB reviews such requests for additional resources when they exceed the amounts delegated to the AHC-O and RB Directors and, usually, after such authorities are exercised. Given the funding environment and policy landscape that governs resource allocation in emergency situations, setting detailed parameters may not be feasible, nevertheless UNHCR agrees that better communication on decisions made regarding resource allocation in emergencies is necessary. UNHCR has also established a Business Intelligence tool for operations and Regional Bureaux to monitor contribution trends to facilitate further engagement with donors, analyse past trends and project future contributions.
Unit or function responsible:	*AHC-O, Regional Bureaux Directors, RPMB, DSPR, DESS, DER*

Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Improved communication to country operations*	*Regional Bureaux Directors AHC-O RPMB RPMB Secretariat/ DSPR*	*When communicating decisions on allocation of resources from the Emergency-Reserved Budget, the Board will provide the rationale if the request is not fully satisfied as per the Resource Allocation Framework.*	*Q1 2025*	*Ongoing*	
2		*DER*	*Engage with country operations, especially those faced with an emergency response, on their requirements for better*	*Q1 2025*	*Ongoing*	

	Review existing BI tool in close consultation with country operations		*visibility on donor earmarking in emergencies and to the extent possible, integrate those requirements in the current BI tool.*			
3	*Foster an improved understanding of the provisions of the Policy on Resource Allocation and Management and Resource Allocation Framework in emergencies*	*DSPR* *DESS*	*1. Develop and make available a chapter on resource allocation in emergencies as part of the Emergency Handbook.* *2. Strengthen the chapter on emergency preparedness and response in Programme Handbook to clarify the resource allocation process in emergencies.* *3. Plan and deliver refresher webinar sessions on resource allocation and management for operations facing emergencies.*	*End 2025*	*Ongoing*	
RECOMMENDATION 4:			**Further decentralize the underlying processes aligned to the authorities granted under the Resource Allocation Framework.** Consider decentralizing processes that continue to be centralized, with the objective to reach the full potential of D&R. This would include processes such as: • Approval of hiring of international staff (grades P1-P4) at JRB. • Provide system access to RBx/COs aligned with delegated authorities in the RAF – for example, budget allocation/re-allocation decisions taken. The system must have built-in approval functionalities to ensure oversight where required. Any further decentralization should be complemented by a plan for mitigation of risks linked with non-compliance associated hiring or resource allocation policy. This can be done through: • Systemic controls and risk compliance dashboards, which flag any hiring/budget change scenario not meeting policy requirements. HQ continues to exercise its second line oversight role. • Decentralized risk processes, with the responsibility and accountability of regional senior risk advisors to ensure policy adherence.			
Management response:			☐ Agree ☒ Partially agree ☐ Disagree			
Reasons (if partially agree or disagree):			UNHCR allocates resources early in the year based on funding forecasts to ensure the predictability and quality of its programming. To achieve this, the agency maintains centralized oversight of spending authorities and anticipated expenditures, ensuring alignment with recorded contributions and firm projections. At the same time, resource allocation is delegated as close as possible to the point of delivery, ensuring it is rooted in locally established needs and priorities. This balance between centralized controls and decentralized decision-making provides quality assurance and safeguards the integrity of the process. New system functionalities will further enhance transparency and efficiency through digitization. The deployment of Synergy in operations, integrated with Cloud ERP, will strengthen resource monitoring at regional and country levels and improve prioritization as funding conditions evolve.			

		Similarly, while UNHCR has delegated the authority to approve P1 to P4 staff appointments—following Joint Review Board deliberations—to Regional Directors, it retains a single, central Joint Review Board to ensure consistent oversight and uniform decision-making. This centralized board upholds cohesive evaluations and equitable standards in line with organizational policies. Further decentralization of this function risks creating parallel procedures, fragmenting accountability, and undermining the effective implementation of global staffing strategies. Maintaining a single Joint Review Board strikes a balance between efficiency and necessary oversight, ensuring alignment with the organization's operational and ethical standards.				
Unit or function responsible:		*DSPR only for budget management, DHR for appointments*				
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Finalize the digitization processes to reflect notifications of decisions and requests for resources as stipulated in RAF.*	*DSPR*	*1. Given the roll-out of CloudERP, review the requirements for the Change Request Module in COMPASS to reflect the new system functionalities and roll out the Module to finalize the digitization of notifications of decisions reached through the delegation of authorities and requests for additional resources to the RPMB.* *2. In addition to annual planning, roll out the change requests for positions in COMPASS as part of the annual implementation, thus fully digitizing the process reflecting changes to positions as per the delegated authority at country, regional and HQ levels.* *3. Review the current BI tools available to operations and Regional Bureaux to strengthen the monitoring role, especially in projecting the budget consumption for the year end to determine the risk of overspending and facilitate reallocation of resources as necessary.*	*Q2 2026*	*Planned*	
RECOMMENDATION 5:		**Improve coherence in organizational design of RBx and in classification of offices at the sub-national level.** Review the original design framework for RBx proposed during D&R, considering current circumstances and the lessons learned from various regions. • While allowing for flexibility, it is important to ensure adoption of a minimum structure that is globally consistent yet locally applicable. • Any deviations from this minimum structure should be supported by a clear justification and rationale, endorsed and approved on a case-by-case basis by the SET. • At the sub-national level, there is a need to ensure appropriate classification of SOs and FOs, as espoused in the Handbook for Field Presence, to ensure standardization of delegated authority across all regions and at all levels. This classification needs to be supported by an adequate allocation of capacity and resources to each office to carry out the roles and authorities designated				

	under their respective office categories, including capacity and resources needed in Sub-Offices to carry out resource allocation and multi-year planning. As per delegated authority in the RAF to CO representatives to decide on the opening and closing of sub-national level offices, it is their primary responsibility to ensure such consistency, with oversight provided by the second line.					
Management response:	X Agree ☐ Partially agree ☐ Disagree					
Reasons (if partially agree or disagree):	UNHCR agrees with the recommendation to review RB organisational design five years following the implementation of D&R to better reflect the current situation and lessons learnt to date. Also, adjustments may become necessary in light of the financial challenges UNHCR is facing. This work will be pursued in parallel with organisational design changes at headquarters level, as set out in the High Commissioner's message on 22 January 2019 (Regionalisation and decentralisation: moving to implementation) as a key milestone. If changes have been made at headquarters to accompany the Decentralization and Regionalization process, additional effort is required to address structural and functional alignment within headquarters and across the Organisation more comprehensively. With the creation of the new Design and Development Service (DDS) as of January 2025, dedicated capacity will be allocated to strengthening organisational design and reviewing field office designation and presence, including advice on validation of major changes. UNHCR notes recommended actions on minimum structure of Bureaux, classification of Sub-Office/Field-Office and approval of deviations. UNHCR will clarify benchmarks for organizational design and decision-making procedures for structural changes moving forward and align existing frameworks including the RAAs and the RAF.					
Unit or function responsible:	*DDS*					
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Review RB design for relevance*	*DDS in collaboration w/ HQ and RB*	*Review, validate, and cost RB structures, including "core" structure, for continued relevance. The review will also mirror required structural changes at HQ.*	*June 2025*	*Ongoing*	
2	*Review thematic areas for streamlining*	*DDS in collaboration w/ HQ and RB*	*Identify and review prioritised thematic areas for deep dives, with aim of streamlining within and across the 3 levels of the organisation. (e.g. technical services, climate, PSEA, etc.) This may include changes to structures, staffing, RAAs, and processes with an accompanying timeline.*	*December 2025*	*Planned*	
3.	*Support updating and implementation of "Handbook for Field Presence"*	*DDS in collaboration w/ RB and MCOs*	*Facilitate further updating and application of the standards set out in the Handbook for Field Presence by consulting with RB and MCOs.*	*June 2026*	*Ongoing*	

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<tr><td>RECOMMENDATION 6:</td><td colspan="5">Streamline coordination in a matrix organization to effectively service smaller operations.

In situations where the number of focal points at RBx significantly exceeds staff capacity/focal points at the country level, effective collaboration tools between CO/MCOs and RB/HQ focal points can help in addressing this challenge.

This could include:

• Streamlined coordination mechanisms within RBx to ease multiple reporting obligations which arise from working in a decentralized, matrix organizational architecture, compared to pre-D&R.

Technology can be used as an enabler for such streamlined coordination in a matrix organization. Communication platforms and digital workspaces offer the potential to accommodate for asynchronous work, which alleviates the dependency on meetings, increases flexibility for staff to work at their own pace and schedules, including across different time zones, and increases productivity due to uninterrupted work.</td></tr>
<tr><td>Management response:</td><td colspan="5">☐ Agree ☒ Partially agree ☐ Disagree</td></tr>
<tr><td>Reasons (if partially agree or disagree):</td><td colspan="5">UNHCR acknowledges that efforts are required to streamline coordination to effectively service smaller operations, nevertheless it should be clarified that UNHCR effectively operates as a hierarchical organization with clear reporting lines and associated decision-making authorities. To this end, actions included below seek to efficiently leverage the linkages with ongoing workstreams and recommendations included herewith.</td></tr>
<tr><td>Unit or function responsible:</td><td colspan="5">DDS, DER</td></tr>
<tr><td colspan="2" rowspan="2">Top-line planned actions</td><td rowspan="2">By whom</td><td rowspan="2">Comments</td><td rowspan="2">Expected completion date</td><td colspan="2">Progress</td></tr>
<tr><td>Status</td><td>Comments</td></tr>
<tr><td>1</td><td>Develop guidance on clearance process for external communications/ publications and streamline internal communication</td><td>DER in collaboration with DDS (for point 1) and RB</td><td>1. The concept of blue, (managerial) and green (functional) reporting lines will be further promoted and mainstreamed throughout the organization.
2. The digital workplace strategy will improve two-way communication in order to ensure timely and easy access to information. Information will be shared directly with staff concerned either by the Divisions or the respective Bureau where feasible, without the need for intermediaries to forward it on (in line with the aims of the internal communication strategy to inform, engage and unite).
3. Small operations will be given more opportunities to participate in relevant processes of organizational</td><td>December 2025</td><td>Planned</td><td></td></tr>
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			importance and share their respective analysis in a coordinated, yet flexible manner. 4. *UNHCR will build on the internal communications strategy and the work of the internal communications working group to further streamline internal communications as part of our day-to-day work and provide clear guidance and strategic guidance on how this can be done optimally.*			
2.	*Enhance synergies amongst existing tools for streamlined data management.*	*GDS in collaboration with DSPR, RB*	1. *Simple, automated dashboards or reporting systems will be introduced to compile data from offices, reducing manual and multiple requests for inputs and improving the timeliness and accuracy of submissions.* 2. *Improved links between software tools such as COMPASS, PROMS and C-ERP, and ProGres, Activity Info, Cash Assist, etc, will be explored. The enhancement of a more interactive network of information tools at micro, meso and macro levels (small Country Office, Regional Offices and HQ) could help to streamline reports and improve their quality.*	*December 2025*	*Ongoing*	
RECOMMENDATION 7:		**Strengthen workforce planning to inform staffing structures and optimal staffing. This effort should be supported and informed by a comprehensive skills mapping exercise. The data on skills must be better captured, periodically updated, and made available for workforce planning and staffing.** This should take the form of: • In addition to the existing decentralized workforce planning, reinforce a stronger global view of existing workforce across locations (distribution of functions, role of affiliates, outposted divisional footprint, and so on) to allow for strategic recalibration and balancing of regional and global priorities across the organization. • To this end, improve the data quality on skills and current roles (including for those undertaking multiple roles and whether they are technical or non-technical) and make this available for workforce planning (for example, roles aligned to actual responsibilities, clearly defined tagging of areas of functional/technical expertise in workforce data, time allocation to single or multiple thematic interventions, self-declared skills) to enable better strategic workforce planning at global and regional levels. • Assess current technical capacities, along with an assessment of critical funded partners' skills, to identify discrepancies between the current staffing structure, outline the technical expertise of decentralized functions, and allow them to make key decisions to address capacity/capability gaps (for example, seeking support from funded partners or placement of technical capacities). • Strengthen oversight and accountability to ensure that guidance and tools are used to ensure proper workforce planning once strategic plans are approved.			

Management response:		X Agree ☐ Partially agree ☐ Disagree				
Reasons (if partially agree or disagree):		UNHCR agrees to enhance strategic workforce planning and is taking action in this direction.				
Unit or function responsible:		*DHR*				
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Develop a strategic skills planning process*	*DHR*	*DHR will:* *1. Develop a skills and competencies framework/strategy.* *2. Identify the desired skills for all job profiles.* *3. Develop a skills catalogue and competency framework. This will involve updating and compiling a comprehensive list of relevant skills, including UNHCR and WD skills. It is closely linked with the "future of work" and UN 2.0.* *4. Map the existing workforce's reported skills against the catalogue and desired skills.* *5. Analyse gaps and compare reported existing skills to desired skills to identify shortages or surpluses.* *6. Identify the skills for the future considering trends, technology advancements, and strategic goals. This informs long-term planning and proactive skill development and is closely linked with the future of work and UN 2.0.* *Partnerships with HQ Divisions and RBs will play a central role.*	*New structure (HR OPS) expected to be fully operational by mid-2025*	*Planned*	
2	*Further integrate skills into workforce planning*	*DHR /HR OPS*	*The forthcoming workforce planning strategy, the adoption of a workforce planning tool (Workday Planner by Q1 2025), and the existing Handbook for workforce planning will consolidate strategic workforce planning with a focus on people and skills. SWSPS will ensure capacity building for UNHCR operations, provide global oversight and ensure quality assurance/control.*	*All documents and tools expected to be implemented during 2025 Q1/Q2*	*Planned*	

3	*Skills catalogue and regular skills mapping globally*	*DHR/HR OPS*	*SWSPS will establish a global skills catalogue for UNHCR, based on the existing 1000+ skills, bringing together the workday skills, UNHCR's competency framework and workday skills catalogue. The skills mapping will be part of the overarching skills strategy for UNHCR.*	*End 2025*	*Planned*	
4	*Integrated data management in DHR*	*DHR/HR OPS*	*Planned realignment with DHR will see the workday data owner integrated within a DHR re-configured Service that also includes strategic workforce planning and the planned skills lab that will drive global skills development with Divisions, Bureaux and Operations.*	*End 2025*	*Planned*	

RECOMMENDATION 8:	**Establish an organization-wide learning strategy, including clear responsibilities on training and minimum learning curricula in relevant areas to ensure consistency in learning outcomes and capacity across all regions.** Establish a global minimum curriculum for selected functional areas – for instance, thematic areas in protection, external engagement, or procurement, and for trainings on systems including BTP tools. Clarify roles and responsibilities on training across regions and Divisions. Establish a central oversight/tracking mechanism to track training implementation and outcomes. The following parameters shall be considered: • Standardized training modules are beneficial for large organizations to reach scalability, yet sufficient flexibility shall be given to regions and operations to contextualize and adapt capacity building/learning programmes and regions/countries relevance/requirements. • The organizational learning strategy must include training sessions on the respective BTP enablers to close gaps in user adoptability. • The learning culture shall equally build in pathways for two-way communication between regions/operations and HQ to ensure that leading learning practices and content are exchanged and circulated globally, which is linked to horizontal collaboration efforts and organizational culture more broadly.
Management response:	☐ Agree ☒ Partially agree ☐ Disagree
Reasons (if partially agree or disagree):	UNHCR differs on the approaches to standardized training modules, as these are rarely impactful, do not deliver the required behavioural changes and require massive resources in the context of on-going policy changes and budgetary constraints. Additionally, most learning occurs as we work, not in formalized settings. Therefore, UNHCR will adopt a more skills-oriented approach linked to strategic workforce gaps analysis and continue to maintain some level of knowledge transfer. It will focus its effort on the development of people management

	capacity as a key instrument to scale up learning in the flow of work. These principles will be reflected in the new global learning strategy that UNHCR is currently preparing.					
Unit or function responsible:	*DHR*					
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Develop Skills pathways for critical skills*	*DHR/ HR OPS*	*The Skills Lab, in close collaboration with the SWSPS and the Learning Council, will develop and prioritize skill pathways for staff. Additionally, the newly configured Leadership and People Management team within the current AMS will design programs focused on building critical skills. These programs, which were piloted in 2024, will target key functions, including first-time managers.*	*2025 (Ongoing)*	*Planned*	
2	*Develop a Learning Strategy*	*HR OPS/Learning Council*	*The Skills Lab will drive the development of a global learning strategy working closely with Divisions and Bureaux and an expanded Learning Council. The suggestion to look at BTP related skills is viewed separately from a broader learning strategy and will thus be considered by the Learning Council.*	*Q4 2025*	*Planned*	
3	*Community of Learning Practitioners continues as needed*	*DHR/HR OPS*	*A key feature in ensuring coherence and quality of learning design and delivery is the establishment and facilitation of a global community of learning practitioners that will facilitate sharing of emerging practices, inject external good practices and generally facilitate the use of templates, SOP and pre-approved external providers.*	*2025 (ongoing)*	*Planned*	
RECOMMENDATION 9:	**Align Roles, Accountabilities and Authorities (RAA) with D&R architecture and ensure accountability of senior management for establishing clear responsibilities in their respective entities using the RAA as a starting point and for driving their socialization within their respective entities.** Ensure that the framework is aligned with the organization's decentralized operating model, in particular the roles and accountabilities. This process could include: • Consider inclusion of SO/NO level in the RAA framework to ensure clarity on delegation of authority at sub-national level or, conversely, re-consider the utility/need for standardized delegation of authority at the sub-national level, considering the lessons learned from various regions. Strong involvement of all managerial functions in driving adoptability of RAA – Prioritize the effective adoption of the RAA by relying on strong socialization efforts and involvement of managers across all functions and operations. This could include:					

	• Ensure effective use and coherence in applying the RAA across the organization through linking the RAA to individual performance objectives/ToRs of Directors/Representatives informed by the annual workplans and reviews to strengthen accountability. • Enhance practical utility of the RAA for all staff by cascading the RAA beyond Director and Representative functions. Team/functional leaders should use their managerial responsibility and be given appropriate flexibility to link relevant RAA for their own staff/team members in line with functional responsibilities and measurable performance objectives reviews. • Managers across organizational entities shall furthermore ensure familiarity with and effective adoption of the RAA within their respective entities by relying on strong socialization efforts, including contextualization according to local conditions. • The change management process shall help managers contextualize the RAA for their individual entities, for example by organizing training sessions for managers to understand the framework thoroughly and their role in its implementation, translating the RAA for their function and or/operations across the hierarchy level. • The change management process shall ensure regular feedback mechanisms for all leaders (i.e., surveys, periodic focus groups across or within functions, digital platforms for real time feedback) to gather input from staff about the framework's effectiveness and areas of improvement.
Management response:	☐ Agree X Partially agree ☐ Disagree
Reasons (if partially agree or disagree):	UNHCR welcomes the analysis and recommendations regarding the Roles, Accountabilities and Authorities Frameworks for Country Offices, Regional Bureaux and Headquarters Divisions, noting that a wide range of issues linked to their adoption and use have been identified. However, before adding content to the frameworks, UNHCR will undertake a review of the current format and take stock of any changes to Regional Bureaux structure and office designation identified under recommendation 5. UNHCR will identify changes to the RAAs, including additional levels, and/ or functional specifications informed by the outcomes of this review, lessons learned at the country and regional levels, as well as developments in the management vision on regionalization and decentralization considering synergies with recommendations 10,11 and 13. UNHCR notes that the report includes considerable analysis of roles within teams and how existing delegations are exercised. UNHCR would like to clarify that the RAAs, in their current design, are intended to provide a breakdown of roles, authorities and accountabilities across the organizational structures. While the RAAs principles of delegation and accountability are relevant as a starting point for clarifying team collaboration and decision-making arrangements, issues linked to team performance and the exercise of authorities may be more effectively addressed through leadership, culture and people management actions than adding further mandatory elements to the regulatory framework. Meanwhile, further socialization efforts targeting leaders at all levels of the organization will be made around the existing RAAs frameworks, as well as future updated versions.
Unit or function responsible:	*DDS*

Top-line planned actions		By whom	Comments	Expected completion date	Progress	
					Status	Comments
1	*Undertake a review of the RAAs to identify improvements and areas for further alignment to D&R*	*DDS*	*1. Taking the evaluation as a starting point, DDS will liaise with selected Bureaux and operations to refine understanding of pain points and opportunities to improve design and use.* *2. DDS will establish options to refresh RAAs in line with outcomes, and for alignment with broader organizational design parameters and the management vision.*	*March 2026*	*Planned*	*These actions will follow and be closely coordinated with the review of Regional Bureaux structure and office designation identified under rec. 5.*
2	*Integrate the RAAs, when relevant, into learning and development products targeting leaders.*	*DHR*	*1. RAAs will be integrated into key learning journeys / programmes for people managers in UNHCR, when relevant.* *2. DHR will support managers, via innovative activities, in working in ways aligned to the RAAs.*	*March 2026*	*Planned*	
3	*Develop a resource package to support operationalization of the RAAs.*	*DDS and DHR*	*Practical tools / approaches or activities to support senior managers in socializing the RAAs, and in facilitating discussions on roles between the different levels of the organization will be developed.*	*December 2025*	*Planned*	
RECOMMENDATION 10:		**Translate existing frameworks (Roles, Accountabilities and Authorities/Three Lines Model) into specific regional oversight plans underpinned by risk assessments.** Translate the existing conceptual guidance, as per the three lines model, for the division of responsibilities between RBx and HQ into the RAA. This should outline how the roles of both HQ and RBx compliment the role of the CO/MCOs in strategic planning and oversight. By virtue of the complimentary nature of their roles, the input provided by both HQ and RBx must be accretive to strengthen the plans for each CO/MCO under the respective jurisdiction (and keeping in line with the role that HQ and the RB may play as the first, second or third line of defense). In this context, the role played by HQ/RBx must also be contextualized (within the three lines model) to ensure there is no conflict of interest between technical assistance provided and the oversight/risk management role undertaken. This should be clarified, documented and published during planning cycles to ensure transparency in the process.			
Management response:		☐ Agree ☒ Partially agree ☐ Disagree				

Reasons (if partially agree or disagree):		UNHCR welcomes the analysis on the relationship between the 3 lines model and the RAAs as well as highlighting the importance in undertaking support and oversight functions in an even fashion by both HQ and RB across all different CO and RB. Oversight and support functions are both now under the purview of Regional Bureaux and further refining is required to ensure efficient support and neutral oversight. Notwithstanding, UNHCR notes the strong linkages with recommendations 4, 9 and 11, emphasizing that planned actions should be intrinsically related and coordinated to effectively address the pain points identified in the evaluation.				
Unit or function responsible:		*DDS, DSPR, ERM*				
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*Develop an overall methodology to address risk-based monitoring across RBs*	*ERM in collaboration with DDS and RB*	*1. In coordination with the planned review of the RAAs to identify improvements and areas for further alignment to D&R (Recs 5 & 9), an overall methodology to address risk-based monitoring across all RB will be developed.* *2. Avoiding cumbersome processes, context-specific regional oversight plans will be developed that will support oversight and risk management and ensure due separation between technical assistance and oversight.*	*June 2026*	*Planned*	
2	*Create criteria against which to prioritize the support and/or oversight provided to COs*	*ERM and RB*	*To ensure efficient separation between technical support and oversight, ERM will work closely with RB in defining support criteria to country offices.*	*June 2026*	*Planned*	
3	*Develop and incorporate learning content*	*ERM, DDS, RB DHR*	*1. Considerations for risk-based monitoring will be incorporated in resource and training packages developed by DDS and DHR (Recs 9 and 11).* *2. In addition, precisions on regional oversight plans will be included while emphasizing the separation between the technical assistance and oversight role within RB. Specific content on RB risk management vs CO risk management will be developed.*	*June 2026*	*Planned*	
RECOMMENDATION 11:		**Prioritize desired changes in UNHCR's organizational culture to create an enabling environment for D&R.** The cultural assessment currently underway (2024) presents an opportunity to integrate D&R related elements. This could include: • Develop trainings and seminars to foster professional skills development across all levels of the organization. For directors, representatives and managers, institutionalize development plans to foster professional skills development, ensuring a focus on empowerment, accountability and role modelling. These leadership initiatives should be designed to align with the cross-cutting priorities of the United Nations leadership framework, leveraging its key elements to drive organizational growth and effectiveness. • Implement a 360-performance feedback mechanism for all staff.				

Management response:		X Agree ☐ Partially agree ☐ Disagree				
Reasons (if partially agree or disagree):		UNHCR welcomes the acknowledgement of the outcomes of the 2024 culture assessment and wants to ensure its findings are integrated into the D&R responses, to the extent possible. While the proposed ideas were part of the recommendations following the analysis and discussions with participants of the assessment and respective HQ-based culture actors, the current context of reduced funding must be considered. This implies considering options for feedback more widely, beyond 360-performance, to evaluate cost vs. impact. In addition to the proposed actions, UNHCR believes the development and dissemination of a change management framework and practice will substantiate the strengthening of a healthy organizational culture that can drive effectiveness.				
Unit or function responsible:		*DHR in coordination with DDS on culture findings and recommendations presented to the SET*				
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*DHR will integrate strategic workforce planning, pilot personal development plans via Workday, and align initiatives with the emergent skills catalogue to address critical skills gaps, unify competency frameworks, and drive skills and behaviour change across roles.*	*DHR in coordination with DDS*	*DHR will introduce a multi-year development plan, to enhance people management skills for all staff, including managers and senior leaders, with a pilot planned for 2025.* *In line with recommendation 8, DHR will support Divisions, Bureaux, and Entities in creating learning paths to address critical skills gaps.* *Actions will align with the outcomes of the culture assessment undertaken by DDS.*	*Pilot will take place in Q3/4 2025 – Q1 2026*	*Planned*	
2	*Pilot a set of performance feedback tools, including 360*	*DHR in coordination with DDS*	*In line with the outcomes of the culture assessment and the organization-wide recommendations and follow-up consultations, DHR plans to evaluate and pilot a set of feedback tools, including 360 and the workday 'give feedback' functionality for certain managers.* *The objectives for the feedback tools are to enable more frequent and open dialogue and opportunity for open conversations, facilitating discussions around development & growth, and increasing the overall comfort level in seeking and providing feedback.*	*Pilot will take place in a phased approach* *First pilot is foreseen to be completed by Q4 2025*	*Planned*	

			In collaboration and consultation with stakeholders in operations, the Bureaux, and HQ, proposed actions include selecting a set of feedback tools (including 360), setting parameters for usage, embedding the tools into existing development processes and practices, piloting the application accompanied with support and evaluating its impact. *Part of the implementation process is to evaluate past efforts of using 360 and other feedback tools.*			
3	*Co-develop a change management framework for UNHCR*	*DDS in collaboration with end-users, aka key stakeholders*	*DDS will co-develop a change management framework for UNHCR, accompanied with templates, tools and internal capacity building to apply / operationalize the framework.* *The intent is to include this into existing organizational mechanisms as well as make it part of the core professional skills requirements for directors, representatives and managers.* *The consistent application of change management principles and approaches drive organizational effectiveness, empower colleagues, and strengthen accountability.*	*Phased approach over Q1 2025 – Q1 2026*	*Planned*	
RECOMMENDATION 12:			**Strengthen measures to capitalize on resource mobilization and partnership opportunities.** This could include: • Clarifying and simplifying the rules regarding underlying eligibility for budget envelope increases from local fundraising. The revised RAF (revision 4, 2024) has taken a step in the right direction by allowing automatic increase of budget allocation for operations which mobilize funding from certain public and private sources, in particular from development sources in line with UNHCR strategic objectives. • Bringing collective know-how on donors across all levels of the organization to ensure a coherent approach with a donor-centric view (for example, reporting requirements, strategic priorities). A robust vertical integration of all organizational functions related to donor engagement is needed to foster collective intelligence and expertise. One strategy to elevate UNHCR's harmonized approach to engaging with donors in a decentralized setting involves establishing cross-functional account teams that unite external engagement staff around the same donor across various levels.			
Management response:			☐ Agree ☒ Partially agree ☐ Disagree			

Reasons (if partially agree or disagree):	UNHCR agrees with the overall recommendation that measures to capitalize on resource mobilization and partnership opportunities need to be strengthened, noting that global humanitarian needs and the number of forcibly displaced and stateless people have reached record levels in 2024, especially in the current funding context. Humanitarian funding cannot keep pace with the scale and complexity of growing humanitarian needs globally, where emergencies have increased exponentially and where protracted crises last years. Clarifying and simplifying rules underlying eligibility for budget envelope increases from local fundraising is a priority and the revised Resource Allocation Framework (RAF) was issued on 30 July 2024. Bringing collective know-how on donors across all levels of the organization to ensure a coherent approach with a donor-centric view is an ongoing effort, also achieved through the roll out across operations of Synergy, a UNHCR tool for capturing and tracking relationships, donor contributions, and Global Refugee Forum Pledges. While UNHCR does not envisage systematic vertical integration of functions related to donor engagement or cross-functional account teams, the organization is focusing on further improving information dissemination, building capacity across UNHCR structures through regular exchanges and donor-specific sessions, and integrating communication and fundraising campaigns. Further incentivizing the involvement of RB directors and CO representatives in local fund-raising is a priority as well, which is partially addressed in the revision of the RAF.					
Unit or function responsible:	*DER*					
Top-line planned actions		**By whom**	**Comments**	**Expected completion date**	**Progress**	
					Status	**Comments**
1	*HQ to hold donor-specific online sessions for field colleagues to complement regular exchanges.*	*DER (DRRM)*	*DRRM will scale up the dissemination of information including through sessions focusing on key donors. The purpose of these sessions is to give colleagues the information and know-how with regards to improved engagement. These sessions are held across different UNHCR levels and cover i) Donor funding priorities ii) funding trends iii) Key themes (current and potential) iv) Donor visibility requirements/expectations.*	*Continuous*	*Ongoing*	
2	*Further integration of communications and fundraising campaigns to unlock further private sector income.*	*DER (PSP)*	*UNHCR will further integrate fundraising campaigns across Private Sector Partnerships, uniting colleagues from all fundraising backgrounds behind tangible propositions that bring in sustainable income. Also, deeper integration of the global communications service across donor relations and private sector will enhance UNHCR's brand value proposition and increase income streams.*	*August 2025*	*Planned*	
3	*Identify and support Country Operations which are not*	*DER (DRRM and PSP)*	*DRRM and PSP will continue to identify country operations with fundraising potential and support them with capacity*	*TBD*	*Ongoing*	

	maximizing fundraising potential		*building and to leverage efforts to diversify the existing donor base.*			
RECOMMENDATION 13:		**Delegate authority for user rights within the Business Transformation Programme in line with D&R principles.** Respective Divisions should formulate an overarching framework for user identity/access control for devolved decision-making, in collaboration with DIST. This recommendation is aligned with the recommendation made in the BTP audit.				
Management response:		☐ Agree ☒ Partially agree ☐ Disagree				
Reasons (if partially agree or disagree):		The Delegation of Authority and Role Provisioning (DOARP) framework is a cornerstone of UNHCR's internal control system. It plays a pivotal role in the management and assignment of roles associated with spending, purchasing, payments, and asset management within the organization. The DOARP is designed to uphold the principles of internal control, ensuring robust data security and the segregation of duties. It ensures that personnel with decision-making authority or transaction processing duties are held accountable for their actions. This framework not only enhances operational efficiency but also mitigates risks associated with mismanagement and unauthorized access. In line with the Regionalization and Decentralization initiative, decision and approval on user access are delegated to respective operations Representatives, Regional Bureaux, or Divisional Directors, while maintaining a central team for execution. Primary and secondary Cloud ERP Role Focal Points are established for each operation, RB and HQ Division/Entity to review, manage and propose updates to role assignments and security settings. They also guide their respective operations in understanding DOARP-related principles, the importance of role and security configurations, and propose updates to the security and roles for further approval. This approach enhances operational efficiency, mitigates risks, and upholds the principles of integrity and transparency. As UNHCR continues to navigate complex challenges in its mission to protect and assist refugees, the DOARP framework remains a cornerstone of its commitment to excellence and accountability. As UNHCR implements advance access controls, adds auto provisioned roles and develops a cross-platform access reporting, it will continue to ensure that roles are aligned with the delegation of authorities foreseen in its current Decentralized and Regionalized model.				
Unit or function responsible:		*DIST*				
Top-line planned actions		**By whom**	**Comments**		**Progress (Status/ Comments)**	
1	*Implementation of Advanced Access Control System*	*DFAM/DIST*	*1. Implementation and rollout of Advance Access Controls will take place.* *2. DIST in coordination with DFAM will undertake training of Regional focal points in use of system to identify potential segregation of duties conflicts and empower Regions and Divisions to take action on risks identified.*	*Q3-2025*	*Ongoing*	

2	*Streamline Access provisioning by adding Auto provisioned roles to employees based on Job Function*	*DIST in collaboration with Regions and Divisions*	*Role and data access assignments will be automated as much as possible based on Role (jog, Jog Function). Exceptions will be addressed through DOARP requests.*	*Q2-2025*	*Ongoing*	
3	*Cross Platform Access Reporting*	*DIST*	*A report showing access of individuals across the entire back office (BTP) system landscape will be developed.*	*Q1-2025*	*Ongoing*	

List of acronyms

CO - Country Office

RBx - Regional Bureaux

HQ - Headquarters

MCO - Multi-Country Office

D&R - Decentralization and Regionalization

DSPR - Division of Strategic Planning and Results

DDS - Design and Development Service

DER - Division of External Relations

DHR - Division of Human Resources

AHC-O - Assistant High Commissioner for Operations

RPMB - Resource Planning and Management Board

ERM - Enterprise Risk Management

SET - Senior Executive Team

RAA - Roles, Accountabilities and Authorities

RAF - Resource Allocation Framework

BI - Business Intelligence

BTP - Business Transformation Programme

DIST - Division of Information Systems and Telecommunications

DFAM - Division of Financial and Administrative Management

SWSPS - Strategic Workforce Planning and Staffing

AMS - Asset Management System

PSEA - Protection from Sexual Exploitation and Abuse

PSP - Private Sector Partnerships

DOARP - Delegation of Authority and Role Provisioning

DESS - Division of Emergency, Security and Supply