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Strategic partnerships, including coordination*Summary*

This paper provides an update on key developments in strategic partnerships since the last report to the eighty-sixth meeting of the Standing Committee held in March 2023 (EC/74/SC/CRP.7). It provides examples of diverse and strategic partnerships with development actors, sport organizations and international financial institutions. It also highlights advancements in localization, engagement on internal displacement issues and the Office's work in the context of the reform of the United Nations development system. A summary of contributions that UNHCR has made to the commitments of the United Nations Sustainable Development Group is included in the annex.

I. Introduction

1. In line with the High Commissioner's strategic directions 2022-2026, the Global Compact on Refugees and the reform of the United Nations development system, UNHCR has continued to diversify its partnerships and strengthen collaboration across the humanitarian, development and peace nexus. The partnership strategy of UNHCR is guided by the following tenets: placing affected populations at the centre of the response; upholding protection principles; championing localization; and assisting governments to coordinate the international response to forced displacement and statelessness.

II. Strategic partnerships

A. Inter-agency coordination on refugee response

2. In 2023, UNHCR worked with a wide range of agencies to address the needs and aspirations of forcibly displaced and stateless people, mobilize resources for them, and promote localization by strengthening mechanisms for their meaningful participation.

3. Refugee response plans expanded and diversified partnerships to better support governments in assisting refugees and the communities hosting them.¹ UNHCR developed and coordinated eight regional refugee response plans. These plans covered 53 countries hosting refugees from eight countries,² three of which were co-led with other United Nations agencies.³ The plans were underpinned by the refugee coordination model, which supports national leadership, localization and comprehensive and solutions-driven responses, and stronger partnerships with development and peace actors. The 2023 plans mobilized over 1,470 partners⁴ and appealed for nearly \$13 billion to assist approximately 22 million displaced people and 12.5 million host community members. However, they received only \$3.7 billion, or 27 per cent, in funding, with significant disparities across regions.⁵

4. Where refugees make up a small proportion of the total displaced population, refugee responses were outlined in a distinct chapter in inter-agency humanitarian response plans. UNHCR-led multisectoral refugee response chapters were included in 18 out of 26 humanitarian response plans.

5. UNHCR also supported four government-led regional Support Platforms: the Solutions Strategy for Afghan Refugees in South-West Asia (Afghanistan, Iran (Islamic Republic of) and Pakistan); the Regional Comprehensive Protection and Solutions Framework, known by its Spanish acronym MIRPS, in Central America and Mexico; the Nairobi process facilitated by the Intergovernmental Authority on Development (IGAD) in the East and Horn of Africa; and the solutions initiative for the Central African Republic situation. They have evolved into effective mechanisms of international cooperation that convene key stakeholders with a view to enhancing displacement responses in the four regions concerned.⁶

¹ UNHCR, 2023 Global Compact on Refugees Indicator Report, pages 31-34.

² Afghanistan, the Democratic Republic of the Congo, Myanmar, South Sudan, the Sudan, the Syrian Arab Republic, Ukraine and Venezuela (Bolivarian Republic of).

³ The regional refugee and resilience plan in response to the Syria crisis co-led with the United Nations Development Programme; the regional response plan for refugees and migrants from Venezuela (Bolivarian Republic of) co-led with the International Organization for Migration; and the joint response plan for the Rohingya humanitarian crisis in Bangladesh co-led with the International Organization for Migration.

⁴ The proportion of local and national actors participating in refugee response plans compared to international actors was 80 per cent higher in 2023 compared to 2016.

⁵ For example, the joint response plan for the Rohingya humanitarian situation was approximately 50 per cent funded, while the plan for the South Sudan situation was funded at only 18 per cent.

⁶ See the lessons learned report, "Uniting for people forced to flee and their hosts: lessons learned and future directions for Support Platforms" (<https://globalcompactrefugees.org/media/2023-support-platforms-lessons-learned-report>).

B. Inter-agency coordination on internal displacement

6. In 2023, UNHCR continued to intensify its engagement with internally displaced people, through its own operational delivery, leadership and coordination.

7. UNHCR contributed to the Secretary-General's Action Agenda on Internal Displacement, through the secondment of three UNHCR staff to the Office of the Special Adviser on Solutions to Internal Displacement and through the provision of support to the Offices of the Resident Coordinator in Afghanistan and Yemen to advance the national solutions strategy. In addition, UNHCR reaffirmed its commitment under the Action Agenda by developing a UNHCR institutional plan on solutions to internal displacement, which outlines operational strategies and concrete actions for prevention, response and solutions. The Office also contributed to the Inter-Agency Standing Committee independent review of humanitarian response to internal displacement.

8. In situations of internal displacement, UNHCR leads the protection cluster, co-leads the cluster on shelter and non-food items with the International Federation of the Red Cross, and co-leads the camp coordination and camp management cluster with the International Organization for Migration (IOM). Conflict and displacement in new contexts resulted in system-wide scaled-up responses and increased clusters support for timely and evidence-based protection analysis, coordination, information management and resource mobilization.

9. In 2023, the global protection cluster strengthened its coordination capacities at the country level for a population in need that increased by 42 per cent to 168 million in two years. With areas of responsibility led by a range of partners, the global protection cluster organized the Global Protection Forum on the theme "In the hour of need: advancing prevention and proactive protection", bringing together over 2,100 participants from 143 countries. The global protection cluster, together with the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), continued to advance its campaign on humanitarian "access that protects". UNHCR led or co-led 28 national protection clusters out of 31 active clusters in 2023.

10. The global shelter cluster reached 20 million people in need through 1,101 partners. It advanced the development of the global shelter cluster strategy⁷ and made progress towards reducing the environmental impact of humanitarian shelter responses.⁸ The global shelter cluster's shelter severity classification system was also launched in 2023.⁹ UNHCR led or co-led 16 country shelter clusters out of 31 active clusters in 2023. For the earthquake response in the Syrian Arab Republic and Türkiye, the global shelter cluster provided additional support for coordination, data analysis and resource mobilization.

11. The camp coordination and camp management cluster operated in 26 countries, with UNHCR leading or co-leading efforts in 18 and overseeing the management and coordination of activities for over 18 million individuals. In 2023, the camp coordination and camp management cluster was activated nationwide in Haiti and the Sudan. Currently, the cluster is engaged in updating its five-year strategy to align with emerging priorities and challenges.

12. UNHCR co-leads the protection expert group for internally displaced persons with the Special Rapporteur on the human rights of internally displaced persons. In 2023, the activities of the expert group included a mission to Ukraine, a cross-regional forum on laws and policies on internal displacement at the International Institute of Humanitarian Law in San Remo, and an online commemorative event for the 25th anniversary of the guiding principles on internal displacement.

13. UNHCR helped shape the strategic priorities of the Inter-Agency Standing Committee, participating in its associated entities and task forces. UNHCR and InterAction

⁷ The strategic priorities include solutions and recovery, rights-based, integrated shelter and settlements approaches, and the reduction of the environmental impact of shelter responses.

⁸ See "Greening the humanitarian shelter and settlement response", available from <https://storymaps.arcgis.com/stories/272e2d0fe5ed498c99054c53713b5798>.

⁹ The global shelter cluster's shelter severity classification system standardizes the way in which the severity of shelter needs is measured and supports evidence-based decision-making.

co-led the centrality of protection task force, which advances the recommendations of the independent review of the implementation of the Inter-Agency Standing Committee's protection policy, ensuring that protection is placed at the centre of humanitarian action. Under the humanitarian and development nexus task force, UNHCR co-led, with the Food and Agriculture Organization of the United Nations, the development of global guidance and tools for cluster coordinators to facilitate responses that foster coherence and complementarity in life-saving, development and peace interventions.

C. United Nations partnerships

14. Strategic partnerships within the United Nations family build upon and leverage complementary expertise. Through the ongoing memorandums of understanding and specific frameworks with United Nations agencies, UNHCR fostered collaboration, innovation and adaptability to address the challenges of forced displacement crises.

15. The Global Refugee Forum 2023 saw an increase in participation and engagement across all stakeholder groups compared to the Global Refugee Forum 2019, quadrupling the number of meaningfully included refugees and strengthening strategic partnerships through a “whole-of-society” approach. A landmark of United Nations collaboration was the United Nations common pledge 2.0 on refugee inclusion. The pledge was co-led by UNHCR with the United Nations Development Coordination Office and OCHA, and aimed at advancing refugee inclusion in United Nations plans and national systems. It gathered over 100 ambitious and measurable commitments made by 19 United Nations partners and 50 United Nations country teams. Commitments are expected to reach 50 million forcibly displaced and stateless people and migrants. The United Nations common pledge 2.0 brings with it a transformative approach to partnerships, especially via its country-level component, and the involvement of development actors.

16. Through the new global strategic collaboration framework, established in February 2023, and building on the Blueprint for joint action, UNHCR and the United Nations Children's Fund (UNICEF) continued to promote the inclusion of refugee children in national systems. In 2023, eight letters of understanding were signed, and plans are under way in over 30 countries to operationalize the partnership in the areas of education, water and sanitation, child protection, social protection and data, as well as statelessness.

17. Cooperation with IOM remained critical, in particular in mixed movements and internal displacement situations. Together, IOM and UNHCR advocated for an updated route-based approach, building on the 2022 IOM-UNHCR framework of engagement. This approach supports interventions along key mixed and onward movement routes to assist refugees and migrants to find protection, solutions and legal pathways in countries closer to home.

18. UNHCR and the World Health Organization (WHO) co-convened the Group of Friends of Health for Refugees and Host Communities,¹⁰ an initiative established in May 2023 with a wide range of partners who helped mobilize multi-stakeholder pledges that were made at the Global Refugee Forum. UNHCR also collaborated with WHO in various forums in the lead-up to three high-level meetings on health¹¹ at the United Nations General Assembly in September 2023 and ahead of the launch of the global WHO research agenda on health, migration and displacement.¹² Moreover, Morocco, together with IOM, UNHCR

¹⁰ More information on the Group of Friends is available from <https://globalcompactrefugees.org/group-friends-health-refugees-and-host-communities>.

¹¹ Ending tuberculosis, delivering universal health coverage and strengthening pandemic prevention, preparedness, and response. For more information, see <https://www.who.int/news-room/events/detail/2023/09/20/default-calendar/un-general-assembly-high-level-meetings-on-health-2023>.

¹² More information on the launch is available from <https://www.who.int/news-room/events/detail/2023/10/30/default-calendar/launch--who-global-research-agenda-on-health--migration-and-displacement>.

and WHO, co-organized the global consultation on the health of refugees and migrants¹³ after the WHO Global Action Plan on promoting the health of refugees and migrants was extended until 2030.

19. Significant steps forward continued to be taken on the humanitarian, development and peace nexus. The UNHCR-World Food Programme (WFP) joint programme excellence and targeting hub that supports refugee self-reliance provided strategic and technical assistance to UNHCR and WFP in the areas of strategic planning, joint assessments and analysis, programme design, and policy.

20. The launch of the UNDP-UNHCR global collaboration framework for inclusion and solutions 2023-2025 strengthened cooperation between the two agencies. In 2023, both organizations released a practice brief on good practices and opportunities relating to inclusion and solutions. New commitments towards joint country action plans were adopted in 10 country operations in Africa.¹⁴ The engagement of UNDP to support refugee protection and solutions was also reflected at the Global Refugee Forum, where it co-led with Japan the multi-stakeholder pledge on the humanitarian, development and peace nexus, and made an important institutional pledge¹⁵ to scale up investments in refugee-hosting countries.

21. In July 2023, the International Labour Organization (ILO) and UNHCR launched their third joint action plan 2023-2025 and accompanying guide, which reaffirm the commitment to operationalize the 2016 memorandum of understanding. At the Global Refugee Forum in December 2023, ILO supported several multi-stakeholder pledges,¹⁶ including on economic inclusion, social protection, vocational education and training.

22. At the first dialogue on peacebuilding between civil society organizations and the United Nations, UNHCR helped enable the participation of organizations led by forcibly displaced people. UNHCR also secured more projects under the Peacebuilding Fund, mostly in collaboration with United Nations partners. In addition, the United Nations Department of Political and Peacebuilding Affairs co-led¹⁷ a multi-stakeholder pledge that focused on the inclusion of refugees and other forcibly displaced in peacebuilding and conflict prevention.

23. UNHCR, alongside OCHA, represented the United Nations constituency in the facilitation group of the Grand Bargain 2.0. The facilitation group proposed a new iteration of the Grand Bargain. UNHCR has handed over its facilitation group seat to UNICEF, while remaining engaged in discussions. UNHCR is a leader in terms of progress against the core commitments, including funding for local partners and participation.

D. Engagement with non-governmental organizations and civil society

24. Non-governmental organizations and civil society organizations are strategic partners for UNHCR to advance operational, policy and advocacy priorities at the local, regional and global levels.

25. UNHCR, the International Council of Voluntary Agencies and other networks of non-governmental organizations organized seven regional consultations with over

¹³ More information about the outcomes of the global consultation on the health of refugees and migrants is available from <https://www.unhcr.org/news/announcements/rabat-declaration-adopted-improve-refugee-and-migrant-health>.

¹⁴ Burkina Faso, the Central African Republic, Chad, the Democratic Republic of the Congo, the Niger, Rwanda, Somalia, South Sudan, the Sudan and Uganda.

¹⁵ The pledge focused on strengthening national and local capacities for coordination and management, service delivery, livelihoods and job creation, access to justice and social cohesion; promoting increased access to development financing for host countries, including through integrated national financing frameworks; and addressing the drivers of forced displacement and expanding work on peacebuilding.

¹⁶ ILO co-convened the multi-stakeholder pledge on economic inclusion and social protection led by Denmark, Germany, Mexico, the Netherlands (Kingdom of), the United States, as well as IGAD and the Refugee Self-Reliance Initiative. ILO also co-led a pledge on technical and vocational education and training that contributes to the multi-stakeholder pledge on achieving 15 per cent refugee enrolment in higher education by 2030.

¹⁷ In collaboration with Colombia, Egypt and Norway.

1,500 participants, focusing on solutions and inclusion, and gender equality. An increased number of local organizations and those led by forcibly displaced and stateless people took part in the consultations. Their outcomes will feed into the UNHCR global consultations with non-governmental organizations in June 2024., UNHCR also held seven online briefings and consultations with NGOs to gather inputs on UNHCR policies and to discuss strategic topics.

26. UNHCR is committed to localization and meaningful engagement with organizations led by forcibly displaced and stateless people. In 2023, in consultation with partners, UNHCR began developing its operational localization guidelines to set the standards of its localization approach. In addition, at the Global Refugee Forum, UNHCR and the International Council of Voluntary Agencies jointly developed a multi-stakeholder pledge on advancing localization that incorporates concrete commitments for funding, capacity-sharing, inclusion in decision-making, and coordination. To date, 36 stakeholders pledged \$104 million to support 470 local organizations, over 200 of which are led by forcibly displaced and stateless people.

27. Through the refugee-led innovation fund, UNHCR disbursed \$750,000 for 17 projects and will provide \$1.2 million to 26 additional projects in 2024.

28. The UNHCR Advisory Board¹⁸ led by forcibly displaced and stateless people engaged in consultations on the new UNHCR policy on child protection, the livelihoods and economic inclusion strategy 2023-2027, and guidance on the inclusion of local organizations in the refugee coordination model. The Advisory Board also selected 70 experts with lived experience of forced displacement and statelessness to participate in the Global Refugee Forum held in December 2023. It engaged in various multi-stakeholder pledges, led the development of a joint refugee statement endorsed by over 172 local organizations and organized a high-level side event on meaningful refugee participation.

E. Engagement with sport organizations

29. In 2023, UNHCR continued developing new sport partnerships to benefit displaced and stateless people and their host communities, including with sportswear brands Adidas and Anta, signing a memorandum of understanding with the *Fédération Internationale de Football Association*, or FIFA, and working for the first time with the European Club Association.

30. Focus was placed on rolling out the UNHCR sport strategy, “More than a game”, in 17 country operations. New projects were agreed upon in Bangladesh and Malawi, with several others due to be announced in 2024.

31. UNHCR partnered once again with the football world. This included story-telling with Football Club Barcelona to create positive narratives around refugees and co-hosting the second edition of the Unity Euro Cup with the Union of European Football Associations in Germany. It doubled in size from 2022 to 16 mixed refugee and host community teams. UNHCR also partnered with FIFA on a joint campaign to “Unite for peace” at the FIFA Women’s World Cup. In addition, UNHCR collaborated with World Athletics, the European Olympic Committee and the Olympic Refugee Foundation to support the participation of refugees in the World Athletics Championships in Hungary and the European Games in Poland.

32. With the Scort Foundation and the Olympic Refugee Foundation, UNHCR established a multi-stakeholder reference group to develop a new sport pledge ahead of the Global Refugee Forum. The multi-stakeholder pledge on sport for protection and inclusion was adopted by 140 stakeholders. Over 800,000 people are expected to benefit from safe sport through financial commitments of nearly \$50 million.

¹⁸ Advisory Board to the UNHCR Task Team on Engagement and Partnership with Organizations led by Displaced and Stateless Persons.

F. Reform of the United Nations development system

33. Working towards the achievement of the United Nations sustainable development goals, UNHCR has contributed to the development of inter-agency policies, guidance and tools to operationalize the United Nations development reform. Investments have included a results-based management tool that facilitates coherent UNHCR country strategies with collective priorities outlined in the United Nations Sustainable Development Cooperation Frameworks. By 2024, all UNHCR country operations will have prepared multi-year strategies aligned to the sustainable development cooperation programme cycle, where relevant.

34. UNHCR regularly participates in regional forums on sustainable development and in regional collaborative platforms. UNHCR takes part in issue-based coalitions, co-leading two on migration and human mobility in the Americas and Europe, respectively. At country level, UNHCR is a member of the United Nations country teams in all countries where it is present and has a 99 per cent participation rate in the United Nations Sustainable Development Cooperation Frameworks.¹⁹ The UNHCR contribution to the resident coordinator system for 2024 amounts to approximately \$2.3 million.

35. As co-chair of the fiduciary management and oversight group, UNHCR supported the outcomes of the sub-group on pooled funding in 2023, including by: updating standard administrative agreements clauses, streamlining processes for no-cost extensions of joint programmes, and developing guidance on multi-partner trust funds.

G. Engagement and partnerships with international financial institutions and development actors

36. In 2023, UNHCR continued to foster stronger collaboration with development partners.

37. UNHCR issued a strategy of engagement with development actors²⁰, clarifying the vision and objectives in partnering with international financial institutions and others. In support of host and return countries, UNHCR seeks to leverage these partnerships to empower forcibly displaced and stateless people, helping them enjoy their rights and become self-reliant contributors to sustainable development. The two Global Refugee Forums have also played a vital role in fostering strong partnerships among humanitarian, development and peace actors.

38. The Office's partnership with the World Bank Group helps promote refugee inclusion and solutions through dedicated financing and private sector mobilization. It has resulted in \$4.1 billion in investments in 73 projects in 17 low-income host countries since 2017. Moreover, under the global concessional financing facility, \$853 million in grants have been allocated to provide \$6.7 billion in concessional loans to five middle-income countries since 2016.

39. In 2019, the World Bank and UNHCR established the Joint Data Center on Forced Displacement²¹ to provide evidence for policymakers. Since then, the Center has funded 66 data-related initiatives in over 35 displacement contexts. Recent examples include the World Bank's poverty assessment for Central African Republic, data collection and a multi-country analytical report on Venezuelans in Latin America, and the establishment of a microdata library.²²

40. The International Finance Corporation-UNHCR joint initiative continued fostering solutions in forced displacement situations. Support provided by the joint initiative in 2023 has included: financial inclusion gap assessments in Ecuador, Poland, the Republic of Moldova and Romania; the design of a second-loss guarantee for consumer loans at

¹⁹ See United Nations INFO data, 2022.

²⁰ See <https://globalcompactrefugees.org/media/unhcrs-strategy-engaging-development-actors>.

²¹ See <https://www.jointdatacenter.org/>.

²² Available from <https://microdata.unhcr.org/index.php/home>.

Santander Bank Polska that includes \$17 million in loans to micro, small and medium-sized enterprises that can be owed by refugees, hire refugees or provide services to them; knowledge exchange between the International Finance Corporation and UNHCR in the regions of the East and Horn of Africa and the Great Lakes and Asia and the Pacific; and scoping missions in Jordan and Kenya.

41. Displacement was included in the global policy agenda of the International Monetary Fund (IMF), stressing the need for international support to mitigate risks and avoid economic hardship, unrest and displacement.

42. UNHCR increased its engagement with the African Development Bank (AfDB). The AfDB became the co-chair of the Core Group of the Central African Republic Solutions Support Platform. UNHCR participated in the Africa Resilience Forum organized by AfDB, advancing efforts to include forced displacement in the fragility and resilience agenda of development and peace actors.

43. Partnerships with bilateral development actors, including the *Agence française de développement* (French Development Agency), Germany's Federal Ministry of Economic Cooperation and Development, the Japan International Cooperation Agency and the European Commission's Directorate-General for International Partnerships, continued to further the inclusion of refugees, internally displaced people and returnees into development support in host and return countries. Collaboration between UNHCR and the Organisation for Economic Co-operation and Development's Development Assistance Committee as well as their International Network on Conflict and Fragility is ongoing, including to address forced displacement through a comprehensive humanitarian, development and peace nexus approach.

Annex

Funding compact: UNHCR contributions to the United Nations Sustainable Development Group commitments as of the end of December 2023

<i>Commitment</i>	<i>Indicator</i>	<i>UNHCR inputs</i>
To increase collaboration on joint and independent system-wide evaluation products to improve United Nations support on the ground	% of the United Nations Sustainable Development Group Evaluation Offices engaging in joint or independent system-wide evaluation; Baseline (2018): 10/35 or 29% of Evaluation Offices have engaged in joint evaluations; Target (2021): 75% of Evaluation Offices will have engaged in a joint evaluation; Baseline (2018): 7/35 or 20% have engaged on an independent system-wide evaluation product; Target (2021): 50% of Evaluation Offices will have engaged in at least one independent system-wide evaluation	YES: The UNHCR Head of Evaluation is Vice-Chair the United Nations Evaluation Group. Evaluation staff participate in the working groups of the United Nations Evaluation Group. The UNHCR evaluation policy, issued in 2022, reaffirms the organization's commitment to evaluation, its role in strengthening evidence-based learning and accountability to those whom it serves, in the context of United Nations system reforms and the Global Compact on Refugees. The revised policy reflects the peer review recommendations of the United Nations Evaluation Group. It provides for the building of a stronger, evidence-informed, quality evaluation system in the organization based on the principles of impartiality, credibility and utility. In 2023, UNHCR has been involved in 8 joint evaluations: a UNHCR/UNICEF evaluation of the BluePrint for joint action for refugee children, which was completed in December 2023 and will be published by the end of March; an inter-agency humanitarian evaluation in Yemen; an inter-agency humanitarian evaluation in Ethiopia, which will be published shortly; an inter-agency humanitarian evaluation in Afghanistan, which will be published shortly; an inter-agency humanitarian evaluation of the Global Humanitarian Response Plan for COVID-19; a joint UNHCR/United Kingdom evaluation on alternatives to detention; a joint UNHCR/WFP evaluation of multipurpose cash assistance in Lebanon; a joint UNHCR/UNICEF evaluation children on the move, which will be published shortly; and a joint KFW/UNHCR/UNICEF baseline assessment for measuring the impact of a regional water, sanitation and hygiene programme in the East and Horn of Africa and the Great Lakes region.
To strengthen the clarity of entity-specific strategic plans and integrated results and resource frameworks and their annual reporting on results against expenditures	Fraction of the United Nations Sustainable Development Group entities that in their respective governing bodies held structured dialogues in the past year on how to finance the development results agreed in the new strategic planning cycle; Baseline (2017): 17/27 or 62%; Target (2021): 100%	YES: Every year, UNHCR holds three Standing Committee meetings (March, June or July and September) prior to the plenary session of the Executive Committee in October. At the three Standing Committee meetings, UNHCR holds in-depth dialogues with its Member States on funding and budgets, including broadening of the donor base, resulting each year in the adoption of the UNHCR annual budget. These dialogues touch on funding of resilience and development-related aspects of the protection and solutions work of UNHCR. See www.unhcr.org/standing-committee-meetings.html . The results-based management approach promotes the engagement of a wide range of stakeholders, including governments, international, national and

Commitment	Indicator	UNHCR inputs
		<p>local non-governmental organizations, civil society, United Nations agencies, development actors, academia, and forcibly displaced and stateless persons, in strategy development. It also encourages strong collaboration with the Resident Coordinators and the United Nations country teams to ensure that development and resilience aspects of UNHCR country strategies are aligned with the collective priorities outlined in the United Nations Sustainable Development Cooperation Framework. COMPASS is a planning tool that offers a multi-year and inclusive approach and closer alignment with the 2030 Agenda and sustainable development goals. The results structure and framework articulate these alignments, enhancing UNHCR engagement with national and development frameworks. The planning approach has introduced: (a) a multi-year strategic programming cycle; (b) a simplified and contextualized country results framework focusing on changes in the well-being of the people we serve; and (c) a global results framework to aggregate results and budgets. The approach also aligns UNHCR results with the United Nations sustainable development goals. These changes, including the move to a multi-year cycle, facilitates the organization’s engagement with national development frameworks and development partners, in the pursuit of the sustainable development goals. All operations have aligned with the new multi-year programming cycle by 2024.</p> <p>UNHCR issued an internal operational guide on UNHCR engagement with the sustainable development goals and the United Nations Sustainable Development Cooperation Framework. The operational guide aims to provide UNHCR country operations with considerations and parameters to operationalize the commitment of UNHCR towards the 2030 Agenda and its sustainable development goals, and the related United Nations Sustainable Development Cooperation Framework processes through UNHCR strategies and programmes.</p> <p>In the UNHCR intranet, there is a section dedicated to United Nations reform accessible to all staff, and regularly updated with internal and external relevant documents.</p>
<p>To strengthen entity and system-wide transparency and reporting, linking resources to United Nations Sustainable Development Group results</p>	<p>Fraction of the United Nations development system entities individually submitting financial data to the United Nations System Chief Executives Board for Coordination (CEB); Baseline (2017): 27/39 or 69%; Target (2021): 100%</p>	<p>YES: UNHCR has met the reporting requirements in all previous years to the United Nations Chief Executive Board (from 2017 onwards and even before that time).</p>

<i>Commitment</i>	<i>Indicator</i>	<i>UNHCR inputs</i>
	Fraction of the United Nations development system entities publishing data in accordance with the highest international transparency standards; Baseline (2017): 14/39 or 36 per cent; Target (2021): 100 per cent.	YES: UNHCR regularly publishes budgetary, contribution, results and other data on International Aid Transparency Initiative.
	Fraction of the United Nations development system entities with ongoing activities at country level that report expenditures disaggregated by country to the CEB; Baseline (2017): 18/39 or 46%; Target (2021): 100%	YES: UNHCR has reported all expenses by location, similarly to all the above-mentioned years.
	Fraction of the United Nations development system entities that report on expenditures disaggregated by sustainable development goal; Baseline (2017): 6/29 entities or 20%; Target (2021): 100%	YES: UNHCR has reported expenditures by sustainable development goal since this reporting requirement was introduced by the United Nations Chief Executive Board.
To increase accessibility of corporate evaluations and of internal audit reports, within the disclosure provisions and policies set by governing bodies at the time of report issuance	% of the United Nations development system entities authorized within disclosure provisions and policies who have made their corporate evaluations available on the United Nations Evaluation Group website; Baseline (2018): 10/48, or 21%; Target (2019): 100%	UNHCR issued an evaluation policy in 2022, reaffirming the organization's commitment to evaluation and its role in strengthening evidence-based learning and accountability to those whom it serves, in the context of the United Nations system reforms and the Global Compact on Refugees. The revised policy reflects the United Nations Evaluation Group Peer Review recommendations. It provides for the building of a stronger, evidence-informed, quality evaluation system in the organization based on the principles of impartiality, credibility and utility. All evaluations undertaken in 2023 are publicly available.
To increase visibility of results from contributors of voluntary core resources, pooled and thematic funds and for programme country contributions	Specific mention of voluntary core fund contributors pooled and thematic fund contributors, and programme country contributions in the United Nations country teams annual results reporting and entity specific country and global reporting (Y/N); Baseline (2018): n/a; Target (2020): Y	YES: UNHCR produces Global Report with dedicated sections for various incomes. See: reporting.unhcr.org . Flexible funding report can be found here: reporting.unhcr.org/dashboards/flexible-funding . Provisionally, flexible funding amounted to approximately \$1.67 billion or 35% of the total funding received by UNHCR in 2023.
To implement the United Nations Secretary-General's goals on operational consolidation for efficiency gains	% of the United Nations Sustainable Development Group entities that report to their respective governing bodies on efficiency gains; Baseline (2018): 12/29 or 41%; Target (2021): 100%	The issue of efficiencies is regularly discussed during the Standing Committee meeting in September and the Executive Committee session in October; in meetings of the Advisory Committee on Administrative and Budgetary Questions twice yearly; and during informal consultative meetings to discuss the UNHCR annual programme budget.

<i>Commitment</i>	<i>Indicator</i>	<i>UNHCR inputs</i>
	% of the United Nations Sustainable Development Group entities that have signed the High-Level Framework on Mutual Recognition; Baseline (2017): 11/39 or 28%; Target (2021): 100%	UNHCR signed the Framework in November 2019.
To fully implement and report on approved cost-recovery policies and rates	Fraction of the United Nations development system entities that report annually on the implementation of their approved cost recovery policies and rates to their respective governing body; Baseline (2017): 15/29 or 51%; Target (2021): 100%	UNHCR changed its cost recovery policy as of 1 January 2020 to lower its indirect support cost rate from 7% to 6.5%. The total amount of expenditures funded from indirect support costs is reported in the UNHCR Global Report, which is issued publicly on an annual basis.