

1. UNOPS Comprehensive Response Plan

The [Comprehensive Response Plan](#) provides an overview of the action items that UNOPS has implemented already and/or is currently implementing.

Out of the 43 recommendations, 32 have been completed to planned scope by end 2023, two are not operationalized, and one is led by the United Nations Office for Legal Affairs. Of the outstanding recommendations, seven will be completed during 2024 and one will continue until 2027.

To date, and within the recommendations, there are 67 actions completed and 15 in progress.

The table below summarizes the key progress made in implementing the Comprehensive Response Plan since the last written update on 7 December 2023. It demonstrates where progress has been made on short-term technical issues as well as where long-term change processes are underway.

Workstream	Progress rate ¹	Summary of key progress and challenges
Mandate and Strategy	100%	All recommendations and actions under this workstream have been completed to planned scope.
Governance and Management	73%	<p>Progress on outstanding actions:</p> <ul style="list-style-type: none"> ❖ Portfolio, programme and project management (P3M) review: <ul style="list-style-type: none"> ➤ The Internal Audit and Investigations Group (IAIG) end to end review was finalized at the end of 2023, and will inform changes in the project, programme and portfolio management approach under the transformation programme. ❖ Digital transformation <ul style="list-style-type: none"> ➤ The Process Innovation and Digitalisation Programme (PID) is working on streamlining and simplifying the processes through which UNOPS manages its frontline work, its delivery to beneficiaries, and its interactions with partners. ➤ Work continues on the development of a prototype system that improves the initial phase of UNOPS projects, from the opportunity identification stage to the signing of legal agreements. ➤ After user-testing of the Partnerships Relationship Management system (PRM) during the month of December 2023, the platform will now be rolled out gradually to a larger group of users, with an emphasis on continued consultation and adaptation. ➤ Following discussions at the end of last year, and with input from

¹Averages of the estimated progress rates of all of the actions under each workstream. Note that the actions vary considerably in complexity and time horizon. For workstreams with a majority of complex actions, the rate will therefore only change slightly from one month to the next.

		<p>IAIG, the PID is currently working on a complete Business Case delineating the Programmes's vision, value proposition, key targets and performance indicators, and change management approach.</p> <ul style="list-style-type: none"> ➤ Work is also ongoing in the areas of Finance (the Finance Group and the PID have launched an in-depth process-review), Human Resources (with UNOPS moving towards new systems for recruitment, onboarding, and talent marketplace), and other areas of UNOPS work. ➤ To ensure inclusive and transparent decision-making (including subject-matter knowledge and end-user representation) each project under the PID will see the creation of a Project Board, headed by the PID Director as project executive, with senior-user representatives from regions and country offices, and senior suppliers representing the relevant policy groups and the IT group. ➤ In collaboration with practice directors, cross-functional project teams are being established; the division of roles and responsibilities is being clarified on a RASCI² matrix.
Risk Management and Control Environment	95%	<p>Completed actions:</p> <ul style="list-style-type: none"> ❖ Independent end-to-end process reviews: <ul style="list-style-type: none"> ➤ All four end-to-end process reviews (HR, procurement, project management, finance) have been completed and three final reports have been issued. The final report of the finance processes review will be issued in Q1 2024. <p>Progress on outstanding actions:</p> <ul style="list-style-type: none"> ❖ Risk-informed decision making and capabilities: <ul style="list-style-type: none"> ➤ Centralized support on risk-informed decision analysis for new opportunities with high risk and complexity continued with external advisory support. ➤ The risk escalation criteria used by the Engagement Acceptance Committee (EAC) have been reviewed and feedback is being consolidated. ➤ In support of the ongoing PID work, the Risk unit is advising on embedding risk functionalities into the prototype system improving the initial phase of UNOPS projects. ❖ Identification and escalation of portfolio risk exposures: <ul style="list-style-type: none"> ➤ Initial project portfolio risk overview completed, and external advisor engaged for extended data modeling and analytics.

² RASCI is short for Responsible, Accountable, Supportive, Consulted, Informed

Ethics, Compliance and Organizational Culture	96%	<p>Progress on outstanding actions:</p> <ul style="list-style-type: none"> ❖ Review of the whistleblower processes: <ul style="list-style-type: none"> ➢ The review continues to get high-level support by the Executive Director through a Steering Committee which has agreed to high level principles for the review. Workshops for technical experts to review processes and engagement with wider groups of personnel to inform the review are ongoing. ❖ Protocols for dealing with complaints and allegations involving senior managers <ul style="list-style-type: none"> ➢ The Operational Instruction related to the investigation of misconduct has been revised and promulgated. The Standard Operating Procedure related to the mechanism to deal with complaints involving senior managers will be issued in 2024. ❖ Organizational culture: <ul style="list-style-type: none"> ➢ The most recent pulse survey was conducted with Gallup from October 18th to November 9th 2023. The unredacted results are shared with the Executive Board as an attachment to this report. ➢ As per the Executive Board decision 2023/23, paragraphs 11 -13, UNOPS shared with the Executive Board a strategy for the implementation of organizational culture reform in response to the KPMG Culture Review.
Financial and Performance Management	92%	<p>Progress on outstanding actions:</p> <ul style="list-style-type: none"> ❖ Outcome-based reporting: <ul style="list-style-type: none"> ➢ Work is on track to develop approaches for outcome-based reporting that are relevant to UNOPS non-programmatic and demand-driven operating model. This effort will inform the UNOPS 2023 report on implementation of the restated strategic plan, which will include two new types of reports demonstrating the approaches: <ul style="list-style-type: none"> ■ 5-10 country level, outcome-based reports on UNOPS contributions to the Goals; and ■ 10-15 project case studies from across the five regions substantiating the impact UNOPS has for the most vulnerable people. ➢ These approaches will subsequently inform future processes for project, programme and portfolio management, and the digitalisation of those processes. ❖ Review of the Financial Regulations and Rules: <ul style="list-style-type: none"> ➢ The first phase of the review of the UNOPS Financial Regulations and Rules will be completed in mid-January 2024. Subsequently, UNOPS Management will be briefed on critical issues and gaps with a view to prioritize the revision and drafting of new language

		for the review and approval of the Executive Board at a later stage.
S3i	95%	<p>Progress on actions:</p> <ul style="list-style-type: none"> ❖ Recovery of funds from S3i investments: <ul style="list-style-type: none"> ➤ The United Nations Office of Legal Affairs (OLA) is leading the efforts to recover the funds from the S3i investments. UNOPS pays the costs associated with these funds recovery efforts, which are expected to continue through 2024-2025. Due to the highly confidential nature of the recovery process, and so as not to prejudice ongoing funds recovery efforts, UNOPS/OLA is not in a position to provide any further report on this matter at this time. ❖ Programmatic support to affected S3i countries: <ul style="list-style-type: none"> ➤ Kenya: <ul style="list-style-type: none"> ■ Project description: <ul style="list-style-type: none"> ● UNOPS was approached by the North & North Eastern Development Initiative (NEDI) National coordination office to provide possible technical advisory services to accelerate the delivery of 17 projects under the NEDI programme. Areas of identified support include strengthening NEDI coordination and programmatic frameworks as well as operationalizing the implementation of programme-level outputs to accelerate project delivery. ● Furthermore, UNOPS is carrying out an aquifer recharge feasibility study (MAR* - Managed Aquifer Recharge or Artificial Groundwater Recharge) in the Turkwel basin of Northwestern Kenya and Northeastern Uganda in collaboration with UNESCO (lead agency for the UN Kenya water sector working group). The project is aimed at strengthening community flood and drought resilience by mitigating the effects of floods and ensuring groundwater sustainability. ■ Status: <ul style="list-style-type: none"> ● In December 2023, UNOPS met with the new NEDI Coordinator at the World Bank and discussed the proposed support to the Office of the Deputy President (ODP) in finalizing the NEDI programmatic frameworks. UNOPS has requested a meeting with the ODP in January 2024. ● The feasibility study field work is complete, data analysis is ongoing. The validation workshop with stakeholders is planned for February 2024. ➤ Ghana: <ul style="list-style-type: none"> ■ Project description: <ul style="list-style-type: none"> ● Revision of the Ghana housing profile to support the functions of the National Housing Authority and improve access to adequate housing for all through a UN-to-UN agreement with UN-Habitat. ● Support for feasibility studies and proposal development

		<p>for Solar mini-grids in island communities as part of the Ghana Energy Transition Framework.</p> <ul style="list-style-type: none"> ■ Status: <ul style="list-style-type: none"> ● Review of the Ghana Housing Profile by UN-Habitat is progressing as planned. One milestone achieved was the organization of the first consultative workshop which sought to develop a diagnostic tool for the identification of gaps and opportunities in the housing sector to inform the review of the 2011 Ghana Housing Profile. The workshop garnered inputs to initiate discussions towards updating the Housing Profile with the full participation of all relevant stakeholders at national and local levels. The workshop also provided guidance and direction to inform the functioning of the National Housing Authority on actions which Ghana intends to undertake to improve the housing situation and to appropriately respond to its core mandate. As part of the review process, 8 cities namely Accra, Kumasi, Takoradi, Tamale, Ho, Wa, Sunyani and Techiman were identified for the field survey and interviews. Additionally, key organizations have been interviewed as part of the field survey activities. The Skeletal Revised Housing profile is being put together by the UN-Habitat team. The development of the survey instruments and interview guides to facilitate the review are 70% completed. Director of the UNOPS Ghana Multi-Country Office gave an address at the workshop. ● The project cooperation agreement is in progress for the project to support feasibility studies and proposal development for Solar mini-grids in island communities as part of the Ghana Energy Transition Framework. <p>➤ Pakistan:</p> <ul style="list-style-type: none"> ■ Project description: Strengthen efforts to increase technical capacity to design, construct and manage climate-resilient housing, through research and development, training and communication on passive techniques improving the building performance. ■ Status: Technical support has been provided to the housing reconstruction unit in Sindh (Sindh People's Housing for Flood Affectees, SPHF). This included secondment of staff, leadership of the resilient technical working group, development of resilient housing standards and construction of two model houses. The leadership of the resilient technical working group is continuing into 2024, and UNOPS is expanding their technical support into WASH. To further support the Government-led reconstruction unit, UNOPS supported skills development of local tradespersons in Sindh. This included development of a training manual, training of trainers for 50 male masons and orientation on green housing techniques for 50 women builders, with 2 more batches planned in 2024. In addition, UNOPS delivered trainings on green, resilient and affordable housing, recognised as a professional credit by the Pakistan Engineering Board, to
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		<p>government officials (187), students (1085) and professionals (556) from Sindh, Punjab, KP and Islamabad. These trainings as well as the technical reconstruction support are being explored for Balochistan in 2024. Finally, UNOPS will continue to engage in housing reconstruction discussions with federal level bodies including the National Disaster and Risk Management Fund, Ministry of Climate Change and the Ministry of Housing and Works.</p> <p>➤ India:</p> <ul style="list-style-type: none"> ■ Project description: The project aims to educate school children on water availability, quality, utilization and conservation measures to sustain them longer and maintain menstrual health and hygiene among adolescent girls, through communication activities and supporting water harvesting infrastructures at school level. The project will also target hands-on practices to manage the available water resources sustainably and adapt utilization and consumption practices around it. The project brings in learning on early warning on potential water scarcity that may arise due to various local factors such as over extraction of ground water around the school sources. The project is being implemented in 137 schools of 11 most backward districts of India. ■ Status: Received approval to implement this project from Department of Economic Affairs (DEA), Ministry of Finance, Government of India (nodal Ministry for UNOPS) on 12 December 2023. Approximately 162 schools have been identified for interventions to be implemented. Need analysis for detailed interventions has been completed. Based on the need analysis call for proposals-Grant support was advertised (published on 18 December, deadline 26 December 2023). Evaluation of proposals received has been completed. Actual implementation will start next week. UNOPS has already consulted the district officials of the 11 districts for the implementation. <p>➤ Antigua and Barbuda:</p> <ul style="list-style-type: none"> ■ Project description: UNOPS assists Antigua and Barbuda in the preparation of the 4th International Conference for SIDS (SIDS4) to take place in St. John's on 27-30 May 2024. ■ Status: On 27 November 2023, Antigua and Barbuda received the USD 275K allocation from UNOPS in line with the Project Cooperation Agreement (PCA) signed in St. John's on 7 November 2023. UNOPS Senior Advisor for SIDS works closely with the Permanent Mission and the Government of Antigua and Barbuda to ensure disbursements follow the activity breakdown outlined in the PCA.
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2. Expenditure overview

The Executive Board, in its decision [2023/4](#), approved the allocation of a maximum sum of USD 35.4 million, with one immediate tranche of USD 11.8 million from the operational reserve towards the implementation of defined elements of the Comprehensive Response Plan, as detailed in the [UNOPS financial outlook for 2023](#).

As part of its decision [2023/22](#), the Executive Board approved the carry forward of the balance of 23.6 million of the allocated sum of USD 35.4 million to the budget period 2024-2025, and approved the release of a second tranche of USD 11.8 million to continue implementation of the Comprehensive Response Plan. Furthermore, the Executive Board decided to release further tranches at the request of UNOPS at a future formal session contingent upon demonstrated progress in implementing the Comprehensive Response Plan.

The [online expenditures tracking tool](#) provides a near-real time overview of expenditures and commitments in relation to the approved allocation. An update will be provided to the Members during the informal session, ahead of the First Regular Session of the Executive Board, on 18 January 2024.

3. Distribution of excess reserves to paying entities (as of 31 December 2023)

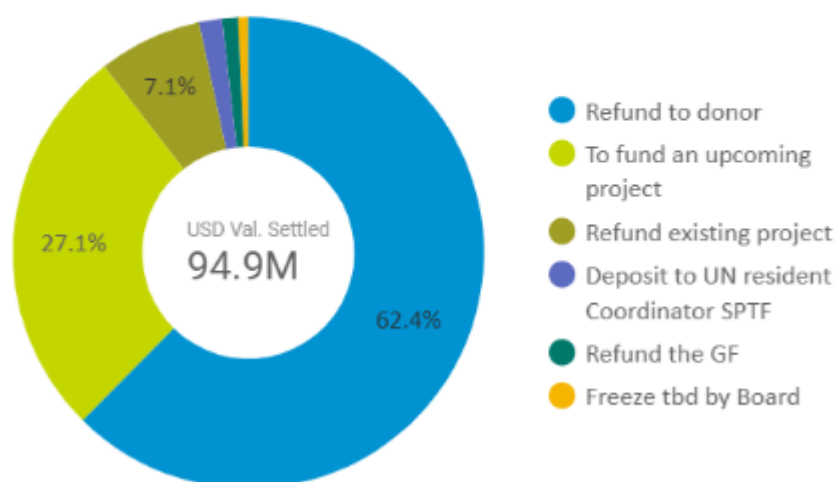
After 9 months of dedicated work by UNOPS and its partners, a total amount of USD 94.9m has been either returned to the partners or repurposed upon their decision. At the same time, significant amounts with partners are still outstanding and approximately USD 28.5m is still to be fully settled.

The Executive Board in its decision 2023/18 requested “*UNOPS to make a good faith effort over a maximum of 12 months to distribute all these excess reserves to paying entities after which UNOPS will propose to the Executive Board at the first regular session of 2024 an alternative use for undisbursed funds.*” UNOPS is currently implementing the remaining decisions received by the end of 2023 which are expected to bring the total amount settled to USD 98.3m.

UNOPS is still working with the remaining partners that were not yet able to submit their instructions on how to settle the refund. UNOPS has also informed partners that there will be a decision taken by the Executive Board in the First Regular Session of 2024 how to proceed with any unrefunded balance.

In preparation of this regular session, UNOPS has provided a document on the proposal on alternative uses of undisbursed funds. While the paper is outlining a total of 5 different options, UNOPS recommends to the Executive Board option 1, which is requesting the allocation of more time to conclude on the current refund process. This would certainly allow UNOPS to conclude on the ongoing discussions with partners and refund to the greatest extent possible the remaining amount of approximately USD 25m as per original intention from the Executive Board.

Settled cases - By USD Value



	Instruction	Number	USD Value ▾
1.	Refund to donor	76	59,241,190
2.	To fund an upcoming...	8	25,728,318
3.	Refund existing proje...	23	6,744,060
4.	Deposit to UN reside...	3	1,506,425
5.	Refund the GF	35	1,044,507
6.	Freeze tbd by Board	10	661,079
	Grand total	155	94,925,578