



## **INSPECTION AND EVALUATION DIVISION**

### **Evaluation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)**

---

**27 July 2016**

**Assignment No.: IED-16-008**

---

## INSPECTION AND EVALUATION DIVISION

---

### FUNCTION

*“The Office shall evaluate the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organisation. It shall conduct programme evaluations with the purpose of establishing analytical and critical evaluations of the implementation of programmes and legislative mandates, examining whether changes therein require review of the methods of delivery, the continued relevance of administrative procedures and whether the activities correspond to the mandates as they may be reflected in the approved budgets and the medium-term plan of the Organisation;” (General Assembly [Resolution 48/218 B](#)).*

### Project team members include:

ROBERT MCCOUCH, CHIEF OF SECTION  
ELLEN VINKEY, TEAM LEADER  
THIAGO NETO, TEAM MEMBER  
YUN JAE CHUN, TEAM MEMBER  
ZAINAB LATIF, TEAM MEMBER

### CONTACT INFORMATION

OIOS/IED Contact Information:  
phone: +1 212-963-8148; fax: +1 212-963-1211; email: [ied@un.org](mailto:ied@un.org)

**ROBERT MCCOUCH, CHIEF OF SECTION**  
Tel: +1 212-963-4287, Fax: +1 212-963-1211  
e-mail: [mccouch@un.org](mailto:mccouch@un.org)

**(EDDIE) YEE WOO GUO, DIRECTOR**  
Tel: +1 917-367-3674, Fax: +1 212-963-1211  
e-mail: [guoy@un.org](mailto:guoy@un.org)

## *Summary*

The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) was established in 1949 to carry out direct relief and works programmes for Palestine refugees. In the 2013 mandate renewal of UNRWA, the General Assembly affirmed the importance of the provision of services “for the well-being, protection and human development of the Palestine refugees and for the stability of the region, pending the just resolution of the question of the Palestine refugees.”

This evaluation assessed the relevance, effectiveness and efficiency of the promotion by UNRWA of a decent standard of living (DSL) for Palestine refugees from 2010-2015, a period coinciding with the UNRWA Medium-Term Strategy (MTS) and the time since the last OIOS evaluation of UNRWA. The DSL human development goal (HDG) was intended to unite the various departments and field offices (FOs) around a shared vision for improving the lives of its target population. As UNRWA embarked on its MTS 2016-2021, which envisions a similarly ambitious role for its protection focus, this evaluation aimed to harness insights from the Agency’s previous experience that can help it chart a better-informed course in the years ahead.

Since the previous OIOS evaluation, the external challenges affecting the effectiveness and efficiency of UNRWA have further intensified: a political solution to the conflict underlying Palestine refugees’ displacement seems even farther beyond reach, refugee numbers have grown rapidly while the resources to meet their needs have become less stable, and UNRWA human resources are no more flexible now than previously. Despite these numerous and amplified challenges, UNRWA has continued to provide services to Palestine refugees – both in the area of DSL and in its other main areas of intervention such as health and education.

However, evidence of the effectiveness of these services in improving lives has been elusive. Although UNRWA has made gains in its monitoring and evaluation function, an area of vulnerability highlighted in the previous OIOS evaluation, these functions are still under-emphasized as tools to help UNRWA learn and improve. In the present evaluation, household and intercept surveys were conducted to offer a glimpse of outcome-level results, but this effort does not substitute for on-going monitoring and evaluation of results by UNRWA.

At a more fundamental level, UNRWA was unsuccessful in making the DSL HDG a platform for uniting the Agency around a shared vision for improving lives of Palestine refugees. First, UNRWA failed to specify how all corners of the Agency would work together toward the achievement of DSL. For example, health and basic education were not explicitly included in the organisational effort, and roles and responsibilities between Headquarters and FOs were not clarified. Second, intended reforms of the key programmatic areas charged with implementation of DSL were never fully realized, in contrast to non-DSL programmes. Finally, a monitoring and evaluation framework by which to assess achievement of the shared DSL goal, including outcome-level results data, was lacking.

Many of these gaps were identified in the previous OIOS evaluation, as they represent broader organisational shortcomings that extend beyond DSL, but some recommendations were not heeded. As UNRWA pivots toward protection as a similarly ambitious goal in its MTS 2016-2021, it risks similar challenges if it continues to ignore these gaps.

OIOS makes two important recommendations – both of which UNRWA has accepted – namely that UNRWA:

- Strengthen its accountability framework by clarifying roles and responsibilities, both horizontally and vertically, related to its Medium Term Strategy (MTS) 2016-2021 as a whole and for specific objectives; enhance organization-wide programme planning and implementation, with particular attention to cross cutting initiatives; and, strengthen its results-based monitoring and evaluation functions.
- Identify the appropriate level of resources necessary to fully meet its MTS 2016-2021 performance targets in the population it is mandated to assist (at large), and among those most in need of its assistance; and document and regularly communicate effects of any funding gaps on the achievement of the MTS 2016-2021 objectives, as well as relevant United Nations Sustainable Development Goals, to the Advisory Commission and other key stakeholders.

## Contents

	<i>Paragraph</i>
I. Introduction and objective	1 – 4
II. Background	5 – 11
III. Scope and methodology	12 – 15
IV. Evaluation results	15 – 64
A. Within an increasingly challenging operating environment, available evidence points to mixed effectiveness in UNRWA promotion of a decent standard of living	16 – 37
B. UNRWA has made limited strides in improving the relevance of its decent standard of living interventions, as intended reforms have not been fully realized	38 – 46
C. Conceptualization and roll-out of the DSL goal fell short of the envisioned ambition for it to unite UNRWA around a shared integrated service delivery plan	47 – 55
D. Internal and external inefficiencies have hampered the Agency’s performance, with implications for its shift from a decent standard of living to a protection focus	56 – 58
E. Meta-evaluation indicated UNRWA health and education programmes made noteworthy gains, but their precise contribution to meeting overall needs was unknown, and their efficiency was affected by economic challenges	59 – 64
V. Conclusion	65 – 66
VI. Recommendations	67

Annex A – UNRWA Management Response and Recommendation Action Plan

## I. Introduction and objective

1. The Inspection and Evaluation Division of the Office of Internal Oversight Services (OIOS-IED) identified the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for evaluation based on a risk assessment OIOS-IED undertook to identify Secretariat programme evaluation priorities. The Committee for Programme and Coordination selected this evaluation for consideration at its fifty-seventh session in 2017; the General Assembly (GA) endorsed the selection in its resolution A/RES/70/8.

2. The general frame of reference for OIOS is set out in GA resolutions 48/218B, 54/244, 59/272, as well as ST/SGB/273, which authorizes OIOS to initiate, carry out and report on any action that it considers necessary to fulfil its responsibilities. OIOS evaluation is provided in the Regulations and Rules Governing Programme Planning, Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.<sup>1</sup> The evaluation has been conducted in conformity with UN Evaluation Group (UNEG) norms and standards for evaluation in the UN System.

3. The overall evaluation objective was to determine, as systematically and objectively as possible, relevance, effectiveness and efficiency of the promotion of a decent standard of living for Palestine refugees by UNRWA. The topic emerged from a programme-level risk assessment described in the evaluation inception paper produced at the outset of the evaluation.<sup>2</sup>

4. UNRWA management comments were sought on the draft report and taken into account in the final report. The UNRWA response is included in the annex.

## II. Background

### *UNRWA History and Mandate*

5. UNRWA was established in 1949 by the GA resolution 302 (IV), which mandated UNRWA to carry out direct relief and works programmes for Palestine refugees. In the 2013 triennial mandate renewal of UNRWA, the GA affirmed the importance of the provision of services “for the well-being, protection and human development of the Palestine refugees and for the stability of the region, pending the just resolution of the question of the Palestine refugees.”<sup>3</sup>

6. At the creation of UNRWA, its mandate covered some 750,000 refugees. Since then, this population has grown to approximately 5.59 million in five fields of operation: Jordan (2,213,000), Gaza (1,349,000), West Bank (942,000), Syrian Arab Republic, or SAR (592,000), and Lebanon (493,000).<sup>4</sup> Today, nearly 30 per cent of Palestine refugees registered with UNRWA live in 58 refugee camps; the remainder live in non-camp settings. UNRWA schools, health centers and distribution centers are located in both types of settings.

---

<sup>1</sup> ST/SGB/2016/6, p. 16, Regulation 7.1.

<sup>2</sup> IED-15-008, OIOS-IED Inception Paper: Evaluation of UNRWA, 17 August 2015 (upon request).

<sup>3</sup> A/RES/68/76 of 11 December 2013, para. 3.

<sup>4</sup> “UNRWA in figures” (consulted on 12 May 2016).

7. UNRWA is headed by a Commissioner-General (ComGen), ultimately accountable to the General Assembly, to whom s/he directly reports. An Advisory Commission, comprised of representatives of the Agency’s major donors and host authorities, provides advice and support to the ComGen. UNRWA Headquarters are located in Amman and Gaza. Five Headquarters-based substantive departments set the priorities and policy direction for the Agency: (1) Education, (2) Health, (3) Relief and Social Services (RSS), (4) Infrastructure and Camp Improvement (ICI), and (5) Microfinance. Additional departments are responsible for support functions. The Agency’s field offices (FOs) in Gaza, Jordan, Lebanon, SAR and West Bank each operate in highly distinct contexts.

8. In the formulation of its Medium-Term Strategy (MTS) 2010-2015, UNRWA identified four human development goals (HDGs), around which it organized its programme of work (see Figure 1).<sup>5</sup> Aside from standard programming during relatively stable periods, UNRWA is mandated to provide “humanitarian assistance, as far as practicable, on an emergency basis, and as a temporary measure ...”<sup>6</sup>

**Figure 1 – UNRWA Subprogrammes and HDGs, 2010-2015**

Subprogramme/ HDG	Organizational Objective	Strategic Objectives
<b>1. A long and healthy life</b>	To protect, preserve and promote the health status of Palestine refugees	(1) Ensure universal access to quality, comprehensive primary health care (2) Protect and promote family health (3) Prevent and control diseases
<b>2. Acquired knowledge and skills</b>	To meet the basic educational needs of Palestine refugees, in particular children and youth, and to improve their educational opportunities	(4) Ensure universal access to and coverage of basic education (5) Enhance education quality and outcomes against set standards (6) Improve access to education opportunities for learners with special educational needs
<b>3. A decent standard of living</b>	To improve the standard of living of Palestine refugees through services provided to the poor and vulnerable	(7) Reduce abject poverty (8) * (9) Offer inclusive financial services and increased access to credit and savings facilities, especially for vulnerable groups such as women, youth and the poor (10) Improve employability (11) Improve the urban environment through sustainable camp development and upgrading of substandard infrastructure and accommodation
<b>4. Human rights enjoyed to the fullest</b>	To safeguard and advance the rights of Palestine refugees	(12) Ensure service delivery meets the protection needs of beneficiaries, including vulnerable groups (13) Safeguard and advance the rights of Palestine refugees by promoting respect for human rights, international humanitarian law and international refugee law (14) Strengthen refugee capacity to formulate and implement sustainable social services in their communities (15) Ensure Palestine refugee registration and eligibility for UNRWA services are carried out in accordance with relevant international standards

\* SO 8, “Mitigate the effects of emergencies (both small scale family and national crises) on individuals”, was present in the MTS, but not in the HIPs and FIPs from 2012 onwards.

Note: In A/65/6/Rev.1 and A/67/6/Rev.1, HDGs 3 and 4 fell under the same subprogramme.

Sources: A/65/6/Rev.1, A/67/6/Rev.1 and UNRWA Medium Term Strategy 2010-2015. Synthesized by OIOS-IED.

<sup>5</sup> See reference cited in footnote 2, which includes a Programme Impact Pathway (PIP).

<sup>6</sup> Resolution 69/87; originally mandated in GA resolution 2252 (ES-V).

## *Financial Resources*

9. As Figure 2 indicates, the vast majority of the approximately USD 2 billion per biennium came from voluntary contributions. In the proposed programme budgets,<sup>7</sup> regular budget (RB) resources averaged USD 50 million per biennium between 2010-2011 and 2014-2015 (an average of 2.5 per cent of the Agency's requirements), whereas extrabudgetary (XB) resources averaged USD 1.94 billion per biennium (an average of 97.5 per cent of its requirements). Beyond the RB and XB budget classification, in its day-to-day operations UNRWA classifies its budget along three funding "portals": General Fund, Projects, and Emergency.<sup>8</sup> RB resources went entirely to the first portal, whereas XB was distributed among all.

**Figure 2 – Planned resource requirements for UNRWA, 2010-2011 to 2014-2015 (in USD thousands)**

	<b>2010-2011</b> (USD thousands)	<b>2012-2013</b> (USD thousands)	<b>2014-2015</b> (USD thousands)
<b>Regular budget</b>	48,629.9	50,346.1	51,003.5
<b>Extrabudgetary</b>	2,056,427.6	1,857,300.0	1,912,019.8
<b>Total resource requirements</b>	<b>2,105,057.5</b>	<b>1,907,646.1</b>	<b>1,963,023.3</b>

*Sources: Proposed programme budgets for the biennia 2010-2011, 2012-2013, and 2014-2015. See A/64/6 (Sect. 25), A/66/6 (Sect. 26), and A/68/6 (Sect. 26). Synthesized by OIOS.*

10. Despite growing service delivery demands, in real terms the resources for service provision have declined. Factoring in inflation and the increase in registered refugees, real resources available per refugee declined by 17 per cent between the 2010-2011 and 2014-2015 biennia (from USD 424 to USD 351). For 2014-2015, the resources available per refugee, in real terms, for each FO were: Lebanon, USD 567; Gaza, USD 499; West Bank, USD 386; SAR, USD 335; and Jordan, USD 206.

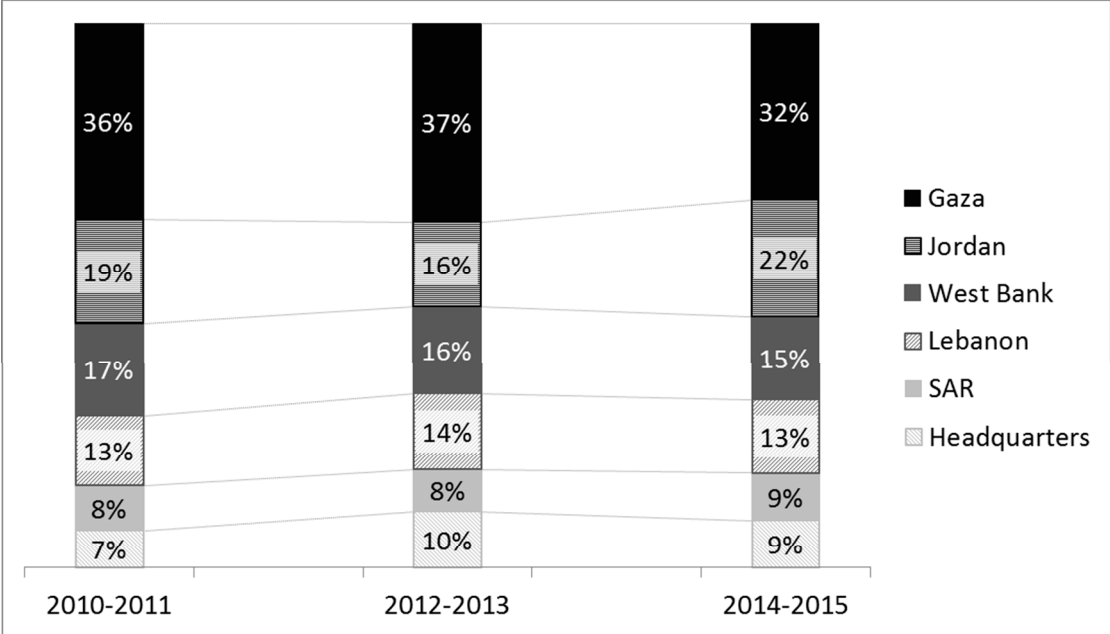
<sup>7</sup> A/64/6 (Sect. 25), A/66/6 (Sect. 26), and A/68/6 (Sect. 26).

<sup>8</sup> See, *inter alia*, UNRWA Medium Term Strategy 2010-2015, para 169.



11. Figure 3 shows the apportionment of total planned resources across FOs, and Headquarters.

**Figure 3 – Distribution of planned resource requirements for UNRWA, by FO, 2010-2015**



Source: Report of the UNRWA ComGen, programme budget 2014-2015. See A/68/13/Add.1. Synthesized by OIOS.

**III. Scope and methodology**

12. In focusing on HDG 3, Decent Standard of Living (DSL), the present evaluation provides forward-looking insights to assist UNRWA, while undertaking a backward-looking assessment of its performance. The DSL HDG was intended to unite the Agency around a shared approach to integrated service delivery. As UNRWA embarks on its implementation of the MTS 2016-2021, the potential exists to learn from its DSL experience in ways that might inform its approach to protection – the organization-wide initiative enshrined in the MTS 2016-2021.

13. Though emphasizing the DSL HDG, this evaluation also performed limited synthesis of the Agency's performance on health and education (see paras 59-64 for meta-evaluation); with regard to human rights work, while it is embedded in many service delivery functions, it is not directly covered within the scope of this evaluation.

14. The evaluation relied on a mixed-method approach. All evaluation results were based on triangulation of the following data sources:

- i. Desk review** of over 50 selected documents, including: (1) policy and strategy documents, (2) monitoring reports; (3) external documents, such as statistical reports and socio-economic surveys;
- ii. Field missions** in Gaza, Jordan, Lebanon and West Bank, which entailed: direct observations of UNRWA service delivery sites (28); semi-structured interviews and focus

groups with refugees (14), management and staff (99), United Nations and non-United Nations partners (12), host authorities (9), and donors and other Member States (2);<sup>9</sup>

**iii. Remotely conducted semi-structured interviews** with UNRWA staff and United Nations partners in SAR (17);

**iv. Household and Intercept Surveys** of refugees who received DSL services; administered by local research teams (103 surveyed in Lebanon, 100 in Jordan, 100 in Gaza, 78 in West Bank); the sample included 272 randomly selected respondents – 215 households designated as ‘abject poor’ and 57 others – as well as 40 community centre users, 39 technical and vocational education and training (TVET) users, and 30 microfinance recipients;

**v. Self-administered web-based survey** of 4,766 UNRWA staff;<sup>10</sup>

**vi. Analysis of UNRWA monitoring data**, including the Results Based Monitoring (RBM) system and other key performance data; and

**vii. Meta-evaluation** of 42 evaluation reports, including those directly related to the present evaluation’s focus on DSL (25), and two areas outside this scope, i.e., the Education and Health programmes (17).

15. The evaluation encountered two main limitations: the scarcity of reliable UNRWA-generated data on DSL results; and the low response rate to the staff survey. The first limitation was addressed by constructing a composite portrait of overall results through the other methods described above. The second limitation was addressed by undertaking a demographic analysis of survey respondents, which indicated an acceptable level of representativeness.

---

<sup>9</sup> These reflect the number of interviews; many interviews included more than one participant.

<sup>10</sup> Survey sent only to those with valid email addresses, representing 15.3 per cent of total staff; 23.0 per cent response rate.

## IV. Evaluation results

### A. Within an increasingly challenging operating environment, available evidence points to mixed effectiveness in UNRWA promotion of a decent standard of living

16. Since the last OIOS evaluation of UNRWA (2010), the manifold external constraints facing UNRWA have become more challenging. On top of the overarching geopolitical conflict that led to its establishment, recurring conflict affected all five FOs.<sup>11</sup> Additional factors include: the denial of refugees' rights; divergent policies among individual donor countries and host authorities; and demographic changes within the refugee population. In addition, the work of UNRWA has been affected by persistent resource instability and shortfalls stemming from heavy reliance on XB funding. UNRWA has worked within these constraints to respond to a large, highly expansive level of need, with no political settlement to the 65-year conflict affecting its work.<sup>12</sup>

#### *The continued existence of significant data gaps has prevented full picture of results*

17. The following sections underline the inadequate state of UNRWA data as a knowledge source with the Agency – whether to assess the needs of its target population in specific programmatic areas, to gauge progress in achieving targeted objectives, or to measure ultimate results of UNRWA interventions in the lives of refugees. These data gaps persisted, despite being highlighted as a key shortcoming in the previous OIOS evaluation.

18. Nonetheless, there is evidence that UNRWA has mixed effectiveness in achieving the strategic objectives of the DSL HDG (see Figure 1). It should be noted that, because UNRWA did not define performance targets in the MTS, and targets defined in HIPs, FIPs and the RBM system were changed each biennium, OIOS indicator analysis focuses on variations between years.

#### ***Reduce abject poverty: UNRWA used its finite resources to help reduce poverty, but its coverage has declined and its contributions to actual poverty reduction are uncertain***

19. UNRWA has deployed direct interventions to reduce poverty, mainly through its Social Safety Net (SSN) programme,<sup>13</sup> which is intended to help the poor refugees meet basic consumption needs by providing them with cash or in-kind (i.e., food packages) assistance. The poor population which UNRWA targeted shifted during the years covered by this evaluation. Therefore, to understand the data in Figure 4, it is useful to note the following: non-poor are defined as being able to meet their essential food and non-food needs; absolute poor are able to meet their most basic food needs, but unable to meet other essential needs, such as clothing and transportation; and, abject poor do not have the means to meet even their most basic food needs. The abject poverty line is the minimum income level necessary to cover basic food needs.

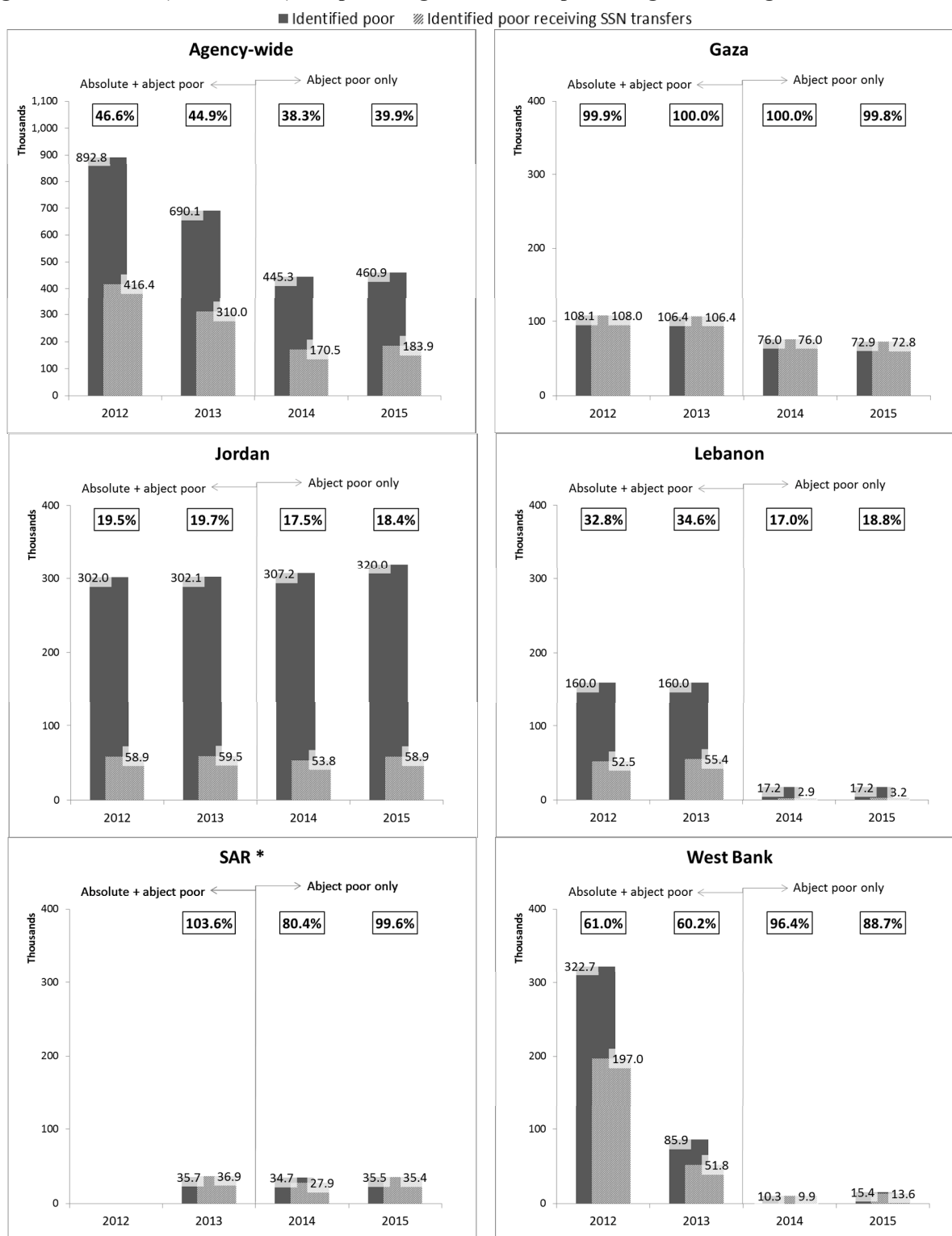
---

<sup>11</sup> E.g., ongoing war in SAR since 2011, and the ensuing influx of refugees into Jordan and Lebanon; movement restrictions and conflict in West Bank; and the blockade of Gaza from 2007 onwards and three major conflicts since then, resulting in significant effects on the population and direct damage to UNRWA facilities.

<sup>12</sup> A/65/6/Rev. 1, Programme 21, Subprogramme 3; A/67/6/Rev. 1, Programme 22, Subprogramme 3. See also: preamble to A/RES/65/100, A/RES/66/74, A/RES/67/116, A/RES/68/78, A/RES/69/88, and A/RES/70/85.

<sup>13</sup> Formerly the Special Hardship Case programme.

**Figure 4 – Number (in thousands) and percentage of identified poor refugees receiving SSN transfers<sup>14</sup>**



\* In SAR, poverty line is only estimated, as a poverty assessment has not been conducted.

Notes: No equivalent indicator for 2010-2011. Empty columns = UNRWA data unavailable. Numbers were measured annually for 2012-2013 and were quarterly averages for 2014-2015.

Source: UNRWA RBM (Agency View reports), and UNRWA RSS Department (data provided on 4 July 2016). Synthesized by OIOS.

<sup>14</sup>In 2012-2013, the indicator was “percentage of Palestine refugees identified as poor receiving social transfer from UNRWA”; in 2014-2015, “percentage of identified abject poor refugees receiving SSNP social transfer”.

20. As Figure 4 indicates, in 2015, at the agency-wide level, UNRWA was able to deliver assistance to 39.9 per cent of abject poor refugees identified. This means that 55.8 per cent fewer refugees were receiving SSN transfers compared to 2012, when the absolute poor could also be benefitted (see paras 19 and 39-40). Reductions were concentrated in Lebanon and West Bank, where overall poverty is high, but abject poverty is low.

21. Targeting SSN transfers did not always translate into lifting the identified population out of abject poverty, however. Figure 5 shows how much of the abject poverty line was relieved by UNRWA SSN transfers, considering cash aid and local market values of food baskets.<sup>15</sup> Comparing to the baseline target, UNRWA was able to cover the needs of the abject poor to varying degrees across its operations. Coverage increased in Jordan and Lebanon, while it remained reasonably stable in West Bank. External factors, meanwhile, were at play in the fluctuating coverage of the abject poverty line in Gaza and SAR.<sup>16</sup>

**Figure 5 – Percentage of abject poverty line covered through UNRWA social transfer intervention<sup>17</sup>**

	<b>Baseline (2011)</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Gaza	42.0%	37.9%	73.4%	22.2%	24.6%
Jordan	25.0%	25.8%	26.9%	30.9%	42.0%
Lebanon	14.9%	15.3%	16.5%	20.9%	18.5%
SAR *	43.0%	NC	56.0%	113.6%	40.6%
West Bank	33.3%	21.5%	28.6%	36.1%	32.9%
<b>Agency-wide</b>	<b>30.3%</b>	<b>22.9%</b>	<b>NC</b>	<b>41.8%</b>	<b>31.5%</b>

\* In SAR, poverty line is only estimated, as a poverty assessment has not been conducted.

Notes: No equivalent indicator for 2009-2010. NC = Data not collected by UNRWA.

Source: UNRWA RBM (FIP and Agency View reports). Synthesized by OIOS.

22. Refugee feedback on SSN transfers is mixed. Among surveyed households receiving UNRWA SSN food benefits, approximately 51 per cent reported being very or somewhat frequently satisfied with the type, amount and quality of food they received. Eighty-five per cent of food assistance recipients reported staff were very or somewhat helpful in assisting them during the food distribution process. Regarding SSN cash assistance, 54 per cent of recipients surveyed responded that they understood how UNRWA calculated the amount of cash assistance they received, and 54 per cent said they had received the amount of cash assistance that they expected. Seventy-one per cent of food, and 41 per cent of cash recipients, responded that this assistance had very much or somewhat improved their household's living circumstances.

23. Fifty-three per cent of UNRWA staff survey respondents, meanwhile, said UNRWA was very or somewhat effective in reducing poverty amongst Palestinian refugees, while 47 per cent indicated UNRWA was somewhat or very ineffective.

24. Taken together, these monitoring and perceptual data suggest that UNRWA has provided important assistance to help offset poverty among those abject poor refugees who received SSN

<sup>15</sup> UNRWA Harmonized Results Report 2014, p. 22.

<sup>16</sup> See, e.g., PCBS, WFP, FAO & UNRWA (2012), "Socio-economic and food security survey – West Bank and Gaza Strip, Palestine"; and SCPR, UNRWA & UNDP (Mar 2015), "Alienation and violence – impact of Syria crisis report 2014".

<sup>17</sup> In the baseline and 2012-2013, the indicator was called "percentage of abject poverty gap bridged, on average, through UNRWA's social transfer during the quarter"; in 2014-2015, "percentage of abject poverty line covered, on average, through UNRWA's social transfer during the quarter". OIOS considered the two comparable.

transfers. However, given the limited coverage of the identified poor, its contribution to reduction in the overall poverty levels among all refugees is similarly limited. Data on overall abject poverty reduction, and UNRWA contribution to it, were not collected in the current UNRWA RBM system.

***Improve employability: Employment rates for graduates of UNRWA technical and vocational education and training programme showed some declines between 2010 and 2015; geopolitical circumstances limited refugees' employment opportunities***

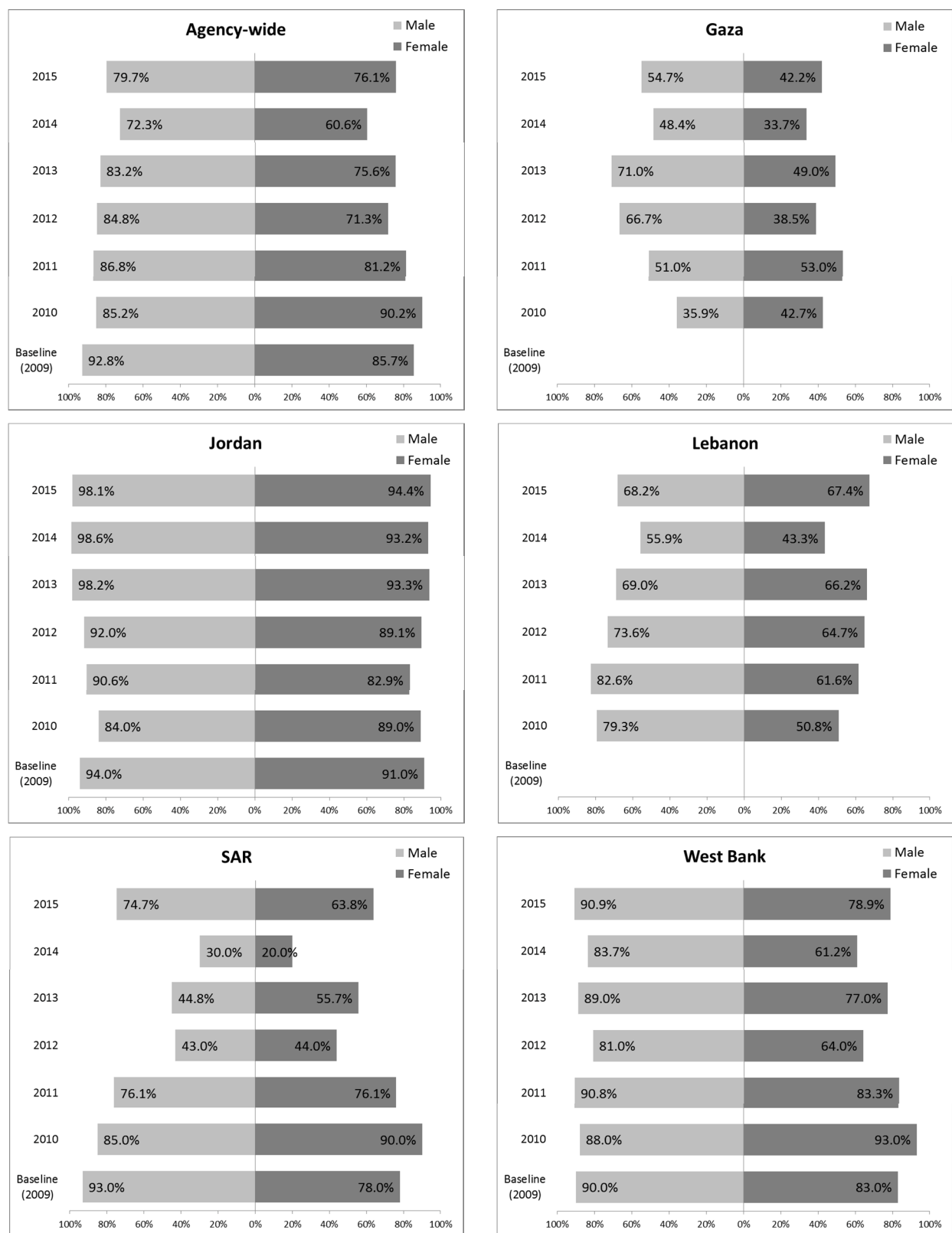
25. Within a broader context characterized by high unemployment, especially among youth,<sup>18</sup> UNRWA has mounted considerable efforts to provide refugees with technical and vocational education and training (TVET), and to place graduates in the job market. Figure 6 illustrates the employment rates for TVET graduates for 2010-2015.<sup>19</sup>

---

<sup>18</sup> Unemployment rate estimates for 15-24-year-olds are: 33.4 per cent in Jordan, 39.8 per cent in Gaza and West Bank (combined), 21.6 per cent in Lebanon, and 28.5 per cent in SAR. Source: ILOSTAT.

<sup>19</sup> While agency-wide figures fall short of the 2009 baseline in RBM figures, they exceed the baseline (2006-2007) established in MTS 2010-2015.

**Figure 6 – Percentage of TVET graduates employed or continuing their studies, among active job seekers, one year after graduation, 2010-2015**



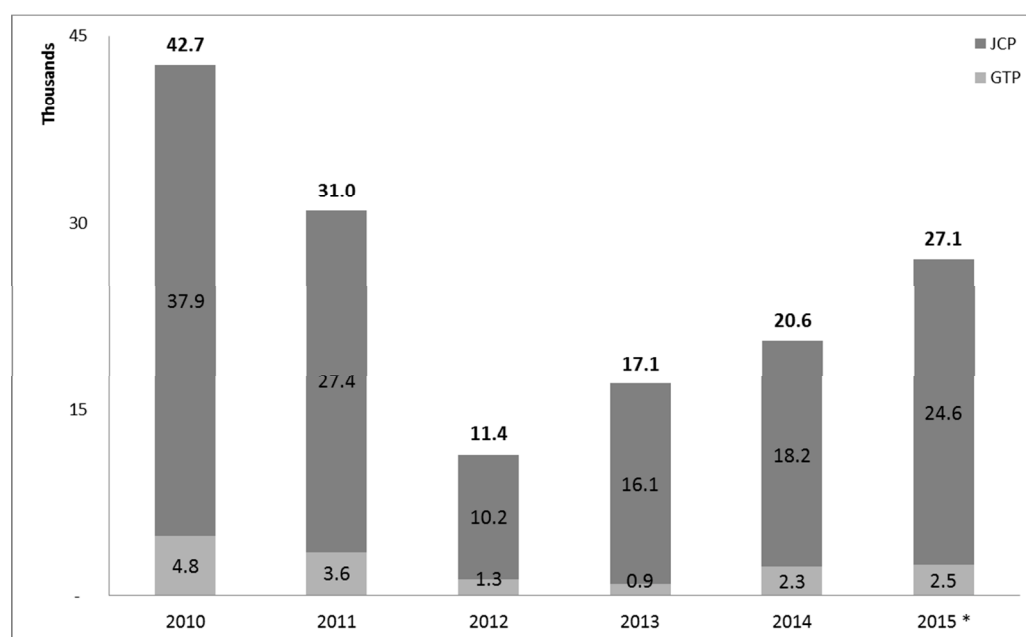
Notes: Empty lines = UNRWA data unavailable. Numbers are graduates from previous academic year. Graduates from 2014 (2015 data) amount to: agency-wide, 2293 male, 1575 female; Gaza, 544 male, 213 female; Jordan, 704 male, 590 female; Lebanon, 379 male, 237 female; SAR, 238 male, 134 female; West Bank, 428 male, 401 female.

Source: UNRWA RBM (FIP and Agency View reports) (for agency-wide 2012–2015; Gaza and Lebanon 2010; SAR for 2013 and 2015, data were provided by UNRWA on 13 June 2016). Synthesized by OIOS.

26. Among those survey respondents who received UNRWA training, satisfaction was high; 85 per cent reported they were satisfied with their experience, 94 per cent reported it would likely help them secure employment.

27. The UNRWA Job Creation Programme (JCP), in Gaza and West Bank, and the Graduate Training Programme (GTP), in Gaza, provided short-term employment opportunities for some refugees. The number of contracts UNRWA awarded varied considerably (see Figure 7).<sup>20</sup>

**Figure 7 – Number of JCP and GTP contracts (in thousands), 2010-2015**



\* As of August

Source: UNRWA JCP progress report, August 2015. Synthesized by OIOS.

28. While TVET and JCT/GPT data point to employability of those participating in UNRWA interventions, they do not factor in the overall need for employability interventions, rendering it impossible to gauge UNRWA contribution to increasing overall employability across the entirety of its targeted population.

29. UNRWA staff also pointed to the mixed success of the objective; 51 per cent of survey respondents thought UNRWA was very or somewhat effective in increasing employability and livelihoods between 2010 and 2015, while 49 per cent indicated somewhat or very ineffective.

***Improve urban environment through sustainable camp development: In a context of recurrent destruction and long-standing displacement, the sustainability goal was overtaken by the need for recurrent maintenance***

30. The priority associated with this goal was to improve substandard shelter, especially for the most adversely affected and vulnerable refugees. As Figure 8 indicates, agency-wide, the number of refugee families living in UNRWA-rehabilitated shelters (excluding emergency cases)

<sup>20</sup> UNRWA asserts such variation was owed in part to funding constraints.



peaked in 2014 at 1,344 families, driven mainly by rehabilitation work in Lebanon and West Bank. In 2015, the agency-wide number was 1,040 families, which represented 3.75 times more than in 2010.

**Figure 8 – Number of refugee families benefitted from shelter rehabilitation (excluding emergency cases)**

	2010	2011	2012	2013	2014	2015
Gaza	0	166	55	203	0	308
Jordan	0	0	0	6	79	133
Lebanon	165	224	195	520	671	430
SAR	56	40	66	0	0	0
West Bank	56	220	3	201	594	169
<b>Total</b>	<b>277</b>	<b>650</b>	<b>319</b>	<b>930</b>	<b>1,344</b>	<b>1,040</b>

Source: UNRWA ICI Department (data provided on 2 May 2016).

31. Among the shelter assistance recipients surveyed, 82 per cent reported that they received all or some of the shelter assistance they expected. Fifty-seven per cent reported that they were very or somewhat frequently satisfied with the responsiveness of UNRWA staff to questions about the shelter/housing process. Among those who received UNRWA shelter assistance, satisfaction was high, with 82 per cent reporting that this assistance helped improve their household circumstances very much or somewhat.

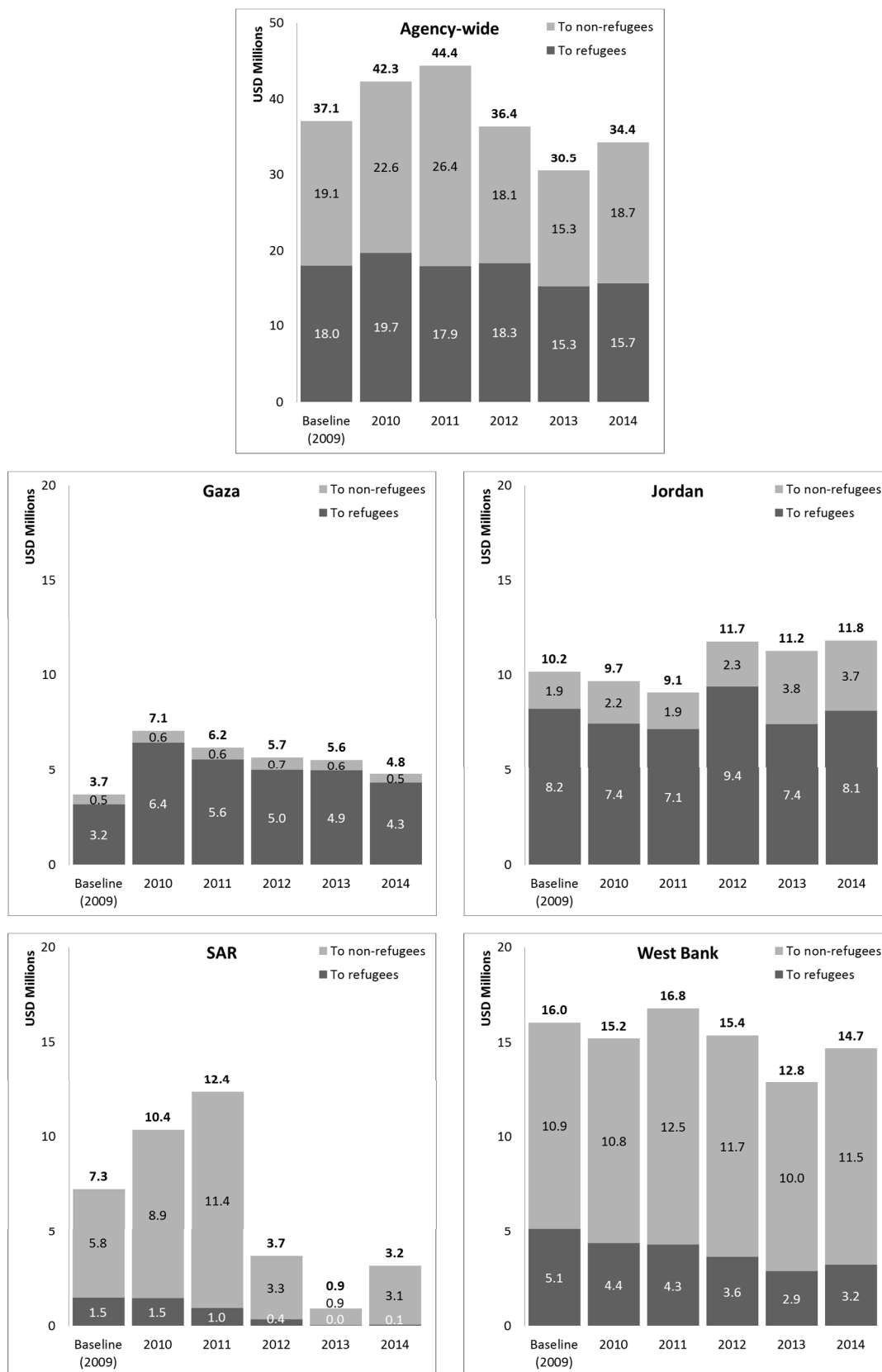
32. These achievements took place in a context where most of the population receiving assistance either lived in host countries where they did not enjoy land ownership rights (e.g., Lebanon) or where wars led to recurrent re-building of demolished or damaged structures (e.g., Gaza, SAR). Moreover, as with employability interventions, no needs assessment data were available for the entirety of Palestine refugees; therefore, these achievements above do not indicate the extent to which UNRWA assistance contributed to improving the lives of its target population as a whole.

***Offer inclusive financial services: Number of loans increased, but overall value of loans decreased; existing clients were positive about their experience***

33. Expansion in number and value of microfinance loans, and diversification of microfinance clientele (with more female, young, and poor clients), have been strategies adopted by UNRWA to promote economic security and opportunity for marginalised groups. Additionally, microcredit targeted small businesses as a means to promote job creation. UNRWA also lends to non-refugees, to contribute to programme financial sustainability.

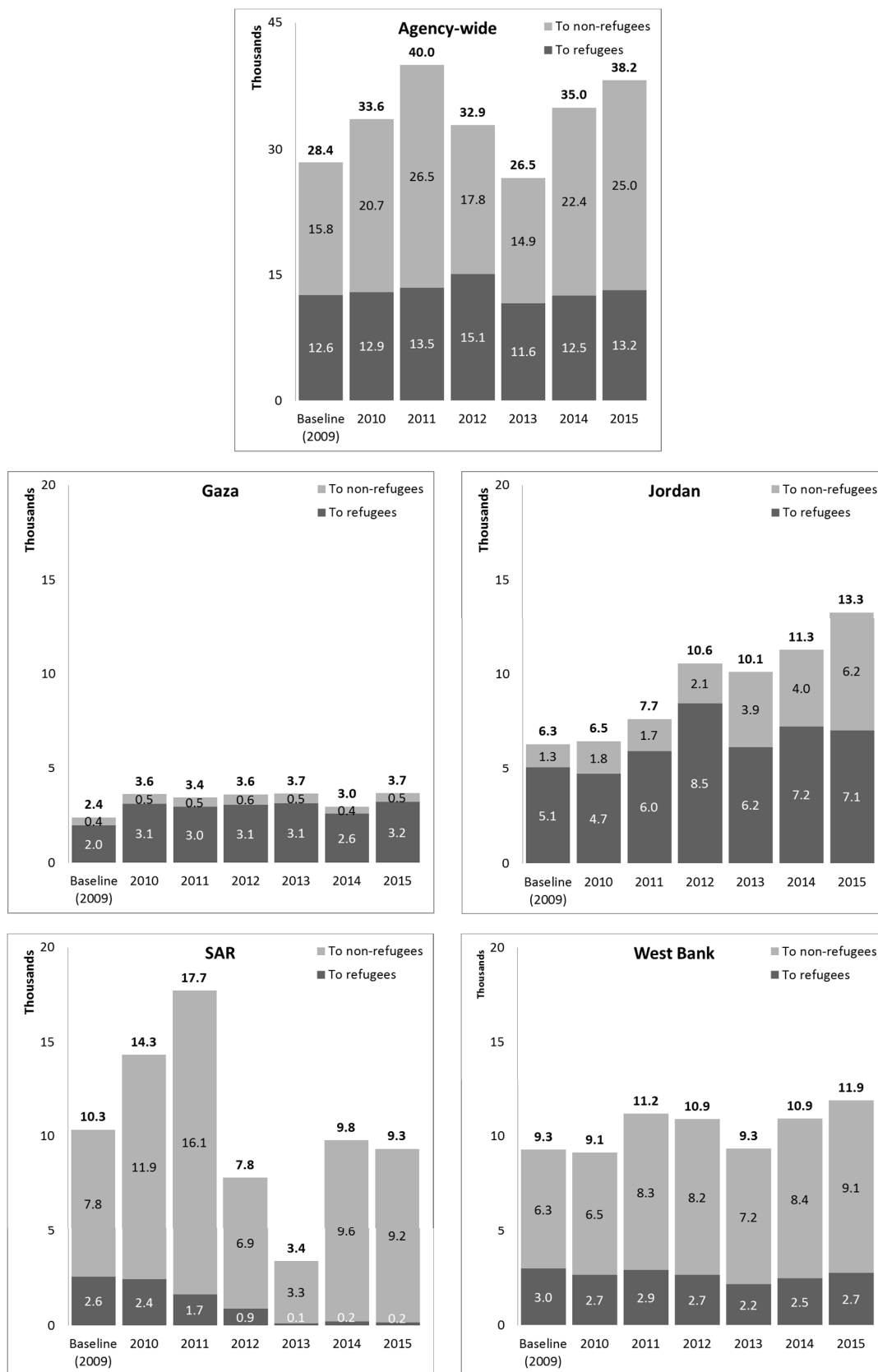
34. The aggregate value of all UNRWA microfinance/microcredit loans declined from 2009 to 2015 agency-wide (see Figure 9), which can be explained by the economic and war-torn climate in the region. The value of loans to refugees decreased in all locations except Gaza. As Figure 10 indicates, credit was more thinly spread, as the number of loans disbursed to refugees agency-wide increased slightly over the period of the evaluation, due to a larger number of loans to refugees in Gaza and Jordan. The number of non-refugee clients with UNRWA microfinance loans increased across all FOs. In 2010-2015, the programme opened more service branches and increased its outreach to young people and women.

**Figure 9 – Value of UNRWA microfinance/microcredit loans – Refugees and non-refugees (in USD millions)**



Source: UNRWA Statistics Bulletin 2008-2014 and Agency View Indicators 2015. Synthesized by OIOS.

**Figure 10 – Number of UNRWA microfinance/microcredit loans – Refugees and non-refugees (in thousands)**



Source: UNRWA Statistics Bulletin 2008-2014, and Agency View Indicators 2015. Synthesized by OIOS.

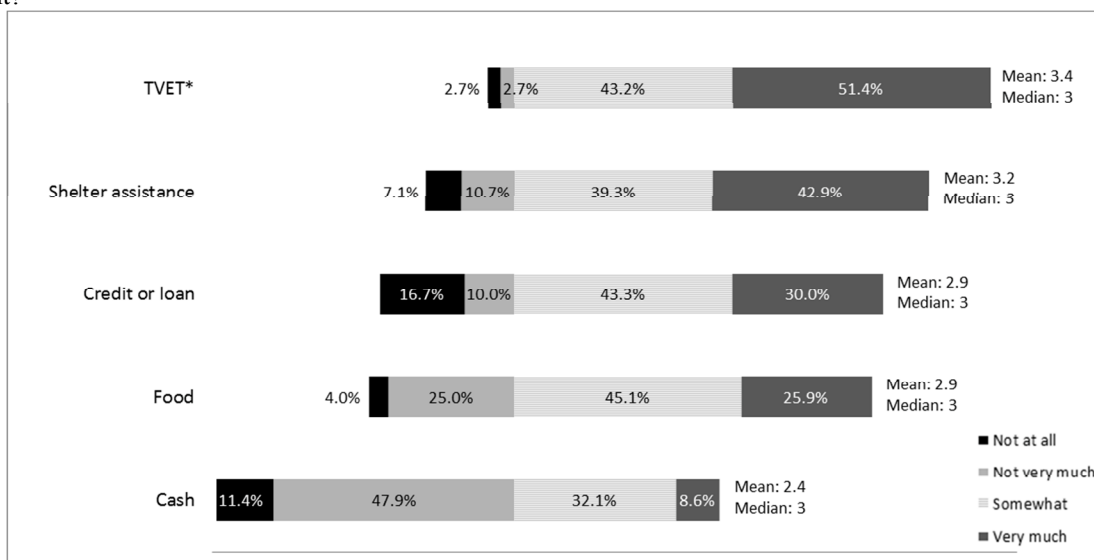
35. OIOS household survey respondents reported high satisfaction with multiple aspects of UNRWA loans. Ninety per cent reported being very or somewhat satisfied with their loan process; 87 per cent reported they were very or somewhat frequently satisfied with responsiveness of staff; and, 83 per cent reported being very or somewhat clear on how the loan was calculated. Finally, 73 per cent of UNRWA loan recipients surveyed reported that the loan had helped improve their living conditions somewhat or very much since 2014.

***Overall, there is evidence of effectiveness in promoting a decent standard of living; however, the precarious operating environment has been a limiting factor and questions remain***

36. Despite what has become an increasingly challenging operating environment, OIOS analyses suggest signs of success in UNRWA’s delivery of services within DSL intervention areas. However, with regard to UNRWA’s overall effectiveness – its impact on the lives of its target population in line with its mandate to “provide services for the well-being, protection and human development of the Palestine refugees and for the stability of the region” –, unanswered questions exist.

37. Figures 11-13 corroborate this mixed picture. When asked about the contribution UNRWA services had made toward improving their household circumstances since January 2014, the majority of DSL programme recipients provided variable feedback. TVET was rated most favourably and cash assistance least favourably; there was an average rating of “improved [my] circumstances somewhat” for most intervention areas. Meanwhile, UNRWA staff on average felt that DSL work had become somewhat less effective from 2010-2015, with considerable variation from one intervention area to the next, compared to other HDG areas. The majority cited cut-back in services, austerity measures and a failure of UNRWA to meet the growing needs of the refugee population, as the reason for their effectiveness ranking.

**Figure 11 – Summary of feedback from UNRWA service recipient respondents on programme effectiveness**  
 “To what extent did the UNRWA service improve your living circumstances between January 2014 and the present?”



\*TVET recipients were asked, “To what extent will the training you received help you secure employment in the future?”

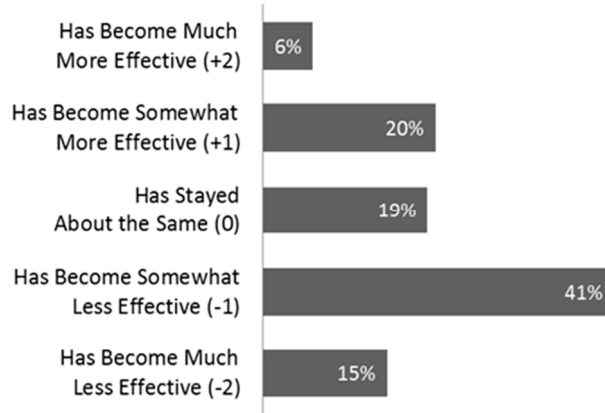
n = 140 (cash); 224 (food); 28 (shelter); 37 (TVET); 30 (credit)

Note: 4 = very effective, 3 = somewhat effective, 2 = somewhat ineffective, 1 = very ineffective

Source: OIOS Household Survey.

**Figure 12 – UNRWA staff member perspectives on the Agency’s effectiveness in promoting a decent standard of living**

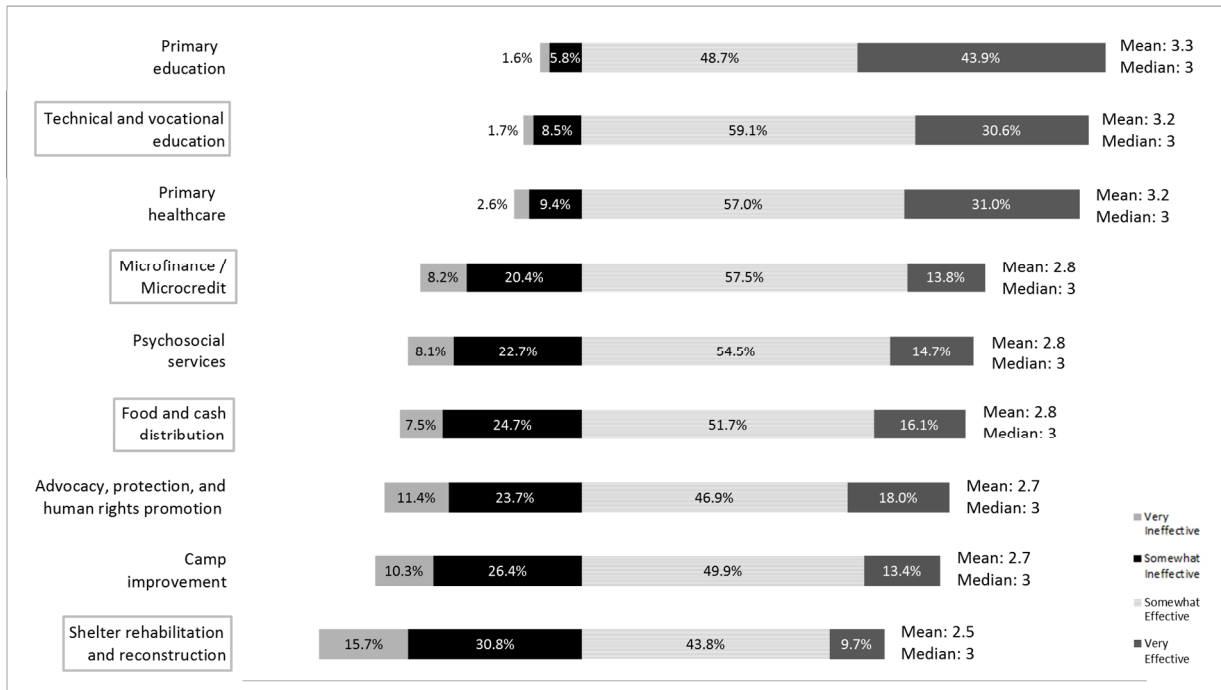
“Thinking about UNRWA’s work to promote a decent standard of living for Palestine refugees, would you say that UNRWA has become more effective, less effective or stayed about the same as an agency over 2010-2015?”



% of respondents  
 n = 755; mean = -0.38, median = -1  
 Source: OIOS Staff Survey.

**Figure 13 – Summary of the feedback from UNRWA staff on the comparative effectiveness of programmatic areas of the Agency**

“How effective would you say UNRWA has been in each of the following specific programmatic areas over 2010-2015?”



694 ≤ n ≤ 775 (valid responses for each item)  
 Note: 1 = very ineffective, 2 = somewhat ineffective, 3 = somewhat effective, 4 = very effective.  
 Source: OIOS Staff Survey.

**B. UNRWA has made limited strides in improving the relevance of its decent standard of living interventions, as intended reforms have not been fully realized**

38. In 2010 UNRWA embarked on a series of programmatic reforms under the “Sustaining Change” initiative. Originating from broader organisational changes which occurred in 2006-2009, these reforms were slated for conclusion by 2012, and aimed at enhancing UNRWA programme effectiveness.<sup>21</sup> However, whereas reforms of health and education programmes have largely been implemented,<sup>22</sup> those envisioned for DSL programmes (RSS, TVET, ICI, and Microfinance) have only been partially carried out. A 2013 mid-term evaluation of the MTS 2010-2015 indicated “the RSS is not as advanced as other programme areas in assessing (...) and setting out a broad based reform.” Meanwhile, official ComGen reports for the period under evaluation repeatedly reference the stalled reform process.<sup>23</sup>

***Incomplete RSS reform is yet to show effects***

39. Given the growing refugee population and static UNRWA resources, reform of the RSS programme was intended to increase cost-effectiveness in poverty reduction, in particular, by reducing abject poverty through improved coverage of the poorest refugees. This goal was to be achieved mainly by moving from a Special Hardship Case model, where eligibility is based on refugee status, to the SSN model, where eligibility is based on need, thus focusing limited resources on the abject poor, who are the most vulnerable. This change entailed the introduction of a proxy means test formula to determine eligibility according to poverty level. This shift was yet to be concluded in Gaza and SAR.<sup>24</sup>

40. UNRWA had also begun to change its delivery modality for such assistance, namely from in-kind (i.e., food) assistance to cash transfers in some fields.<sup>25</sup> The regional situation demanded further location-specific analysis of unintended consequences of the food-to-cash transition. For example, interviewees pointed out that semi-closed or turbulent economies could suffer with inflation and price shocks or be affected by intermediate agents and smugglers. At the same time, there was some frustration among staff and refugees alike, with continued use of food assistance. Some staff interviewees cited the long-standing reliance on sugar, flour and oil as being misaligned with the needs of a population suffering from an increased incidence of diabetes and hypertension, suggesting unintended consequences contrary to the promotion of DSL. In field visits, some refugees complained about the quality of food received, and the evaluation team observed food parcels, though clearly marked as not for sale, being sold.

41. In the household survey, when asked if they would prefer alternative means of receiving food aid, 37 per cent of recipients reported they would prefer to receive cash and 15 per cent

---

<sup>21</sup> A/66/13, para 17.

<sup>22</sup> “Modern and efficient UNRWA Health Services – Family Health Team Approach” (July 2011), and “UNRWA Education Reform Strategy 2011-2015” (March 2011).

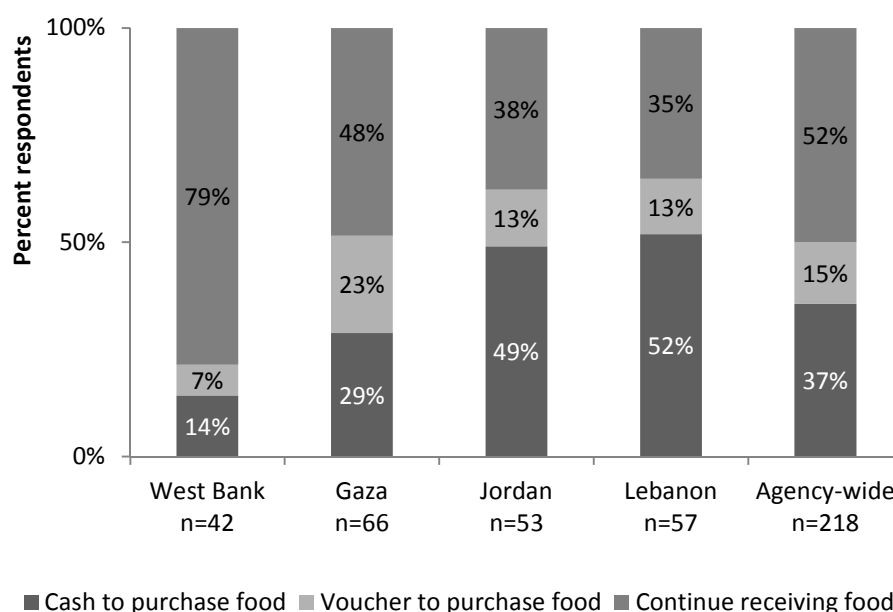
<sup>23</sup> See: A/66/13, para 49 (2010); A/67/13, page v and para 18 (2011); A/68/13, para 15 (2012); A/69/13, paras 18-21 (2013); A/70/13, para 99 and page 40 (2014). Consolidated 2015 information not yet issued.

<sup>24</sup> “Safety Social Net Programme reforms were completed in Jordan, the West Bank and Lebanon, but UNRWA was unable to meet increased demands owing to funding and constraints.” (A/70/13, para 99)

<sup>25</sup> In line with many poverty alleviation strategies, UNRWA relied on evidence of cash programme effectiveness in (a) promoting economic growth/ human development; (b) poverty reduction; (c) improving empowerment/status of women and other marginalized groups; (d) generating multiplier effects within markets; (e) increasing convenience/lowering costs to beneficiaries. [UNRWA (Nov 2011). *Sustaining Change – Relief and Social Services Department*]

reported they would prefer to receive a voucher. This response varied considerably by location (see Figure 15). Although some studies have suggested beneficiary apprehension toward cash transfers, including the possibility that women might have less control over cash than food assistance,<sup>26</sup> OIOS survey responses did not differ significantly by gender.

**Figure 15 – Refugee household preferences for cash, vouchers or continued food assistance**



42. Another component of the Agency’s poverty reduction strategy was to broaden its focus to include “a more robust and effective attack on poverty through development programming”, which “would empower people to climb out of poverty and leverage the strengths inherent in refugee communities.”<sup>27</sup> There was no evidence that this component was operationalised in a significant manner.

***TVET innovations have been implemented, but labour market restrictions have constrained achievements in most fields***

43. Improvements to TVET have constituted one of the eight key areas of the larger education programme reform. UNRWA has introduced new courses in its TVET centres, established partnerships with private companies, and prioritised access of vulnerable populations to TVET. UNRWA has also strengthened career orientation and job placement initiatives. These activities were fruitful in locations where refugees have the right to work and the economy was functioning, such as Jordan. However, in other circumstances, restrictions in the labour market hampered the sustainability of TVET success (see paras 25-29). In some emergency situations, the Job Creation Programme was perceived by refugees as an important poverty alleviation lifeline. However, by design, it was never intended to be a sustainable solution to structural or long-term employability challenges and provided only temporary relief.

<sup>26</sup> De Jong, Tjitske; Aced, Miriam (2014). “UNRWA’s ‘traditional’ programmes as a catalyst for human development”.

<sup>27</sup> A/67/13, para 74.

***New approaches devised for infrastructure and camp improvement programme have not been implemented***

44. Camp Improvement Plans (CIPs) were created to integrate planning of multiple interventions – e.g. shelter rehabilitation, urban design, and provision of health and education service facilities – considering complementary economic activities, with community mobilisation and participation components. However, in 2010-2015 only eight CIPs (out of 58 possible) were initiated, developed and/or implemented. Interviewees across the departments that need to work together effectively to develop CIPs expressed frustration, citing the absence of sufficiently aligned perceptions of respective roles and responsibilities. They also reported that the programme structure at Headquarters had not been replicated in all FOs as planned. The programme has not completed the organisational transformation envisioned.

***Envisioned changes to microfinance programme are pending***

45. The microfinance programme operated with some autonomy and was financially self-sustainable. Since 2010 UNRWA has been considering options for transformation of its microfinance programme as a means to make further contributions to poverty alleviation. At the time of this evaluation, however, this decision-making process was pending. Reasons mentioned included the need to address relevant political, legal and financial considerations.<sup>28</sup>

***Overall, limited strides have been made in improving the relevance of the UNRWA DSL work***

46. Faltering envisioned reforms of DSL components have limited possible improvements in the relevance of interventions. These unfulfilled opportunities were reflected in staff perceptions (see Figure 16). In their open-ended comments, staff asserted that in order for UNRWA to remain relevant, it must be attuned to the needs of the new generation of Palestine refugees, develop refugees' economically viable skills, and improve refugees' capacity-building. Refugees and other key informants interviewed echoed these claims.

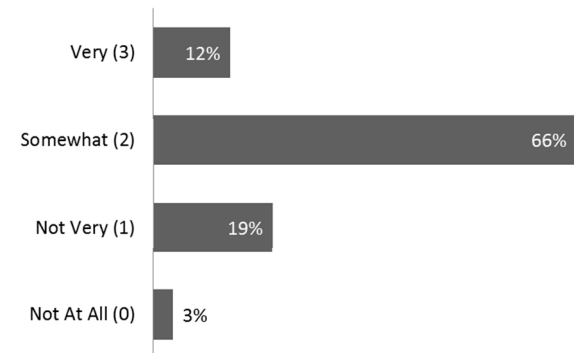
---

<sup>28</sup> A/69/13, para 21.



**Figure 16 – Summary of UNRWA staff feedback on relevance of DSL work**

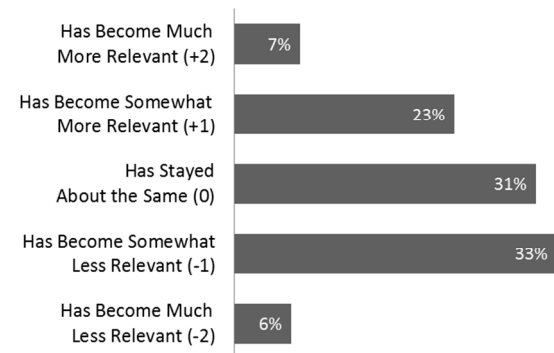
“Overall, how relevant would you say UNRWA has been in promoting a decent standard of living for Palestine refugees over 2010-2015?”



% of respondents  
n = 639; mean = 1.9, median = 2

Source: OIOS Staff Survey.

“Thinking about UNRWA’s work to promote a decent standard of living for Palestine refugees, would you say that UNRWA has become more relevant, less relevant or stayed about the same as an agency over 2010-2015?”



% of respondents  
n = 642; mean = -0.1, median = 0

### C. Conceptualization and roll-out of the DSL goal fell short of the envisioned ambition for it to unite UNRWA around a shared integrated service delivery plan

47. At the outset of the MTS 2010-2015, UNRWA had indicated that, as a set of inter-related and mutually reinforcing interventions, the DSL goal would require an integrated response on the part of the Agency, both horizontally (among RSS, Education, ICI and Microfinance) and vertically (between Headquarters and FOs), to succeed.<sup>29</sup>

*Although alignment in performance monitoring plans existed, a whole agency, integrated approach to monitoring DSL implementation did not occur*

48. A review of UNRWA planning documents indicated strong integration between Headquarters and FOs DSL performance monitoring plans. The four DSL strategic objectives in the 2010-2015 MTS were present in the Agency’s Strategic Frameworks, and cascaded to the Headquarters Implementation Plans (HIPs) and Field Implementation Plans (FIPs).<sup>30</sup>

49. However, fuller conceptualization and the roll-out of DSL fell short of what was envisioned. While performance planning documents existed, beyond this level, few elements were in place to ensure a clear, shared and whole agency approach to the implementation of the DSL goal. Indicators to measure actual performance at the strategic objectives level, though identified in the MTS, were not replicated in the HIPs and FIPs, nor were they collected in the RBM system; indicators reported were at outcome and output levels only.

<sup>29</sup> MTS 2010-2015, pages 32-33; UNRWA (Nov 2011). *Sustaining Change – Relief and Social Services Department*, section 6.7.

<sup>30</sup> The six-year MTS is operationalized in three biennial plans: HIPs and FIPs. In 2010-2011, there were separate HIPs for each service and programme department at Headquarters; after 2012, there have been single HIPs.

50. Additionally, despite the intention to leverage DSL to enhance integration across programmes, horizontal alignment of monitoring indicators among programmes was absent, and no cross-cutting programme indicator existed to measure, e.g., the percentage of refugees with improved standards of living as a result of the collective work of UNRWA toward this goal. Concrete responsibility for each DSL strategic objective was only assigned to a single programme. And, even though the two largest UNRWA programmes, health and education, conceptually play vital roles in contributing to DSL – something recognized repeatedly in staff interviews –, such roles were never articulated by UNRWA.

51. Furthermore, although UNRWA established processes to monitor some of its progress against strategic objectives – such as Mid-year and Annual Results Review meetings – DSL monitoring lacked sufficient follow-through. This limited the ability of UNRWA to gauge its progress, explore alternative ways of achieving as-yet-unmet DSL objectives, and correct course. In this vein, Figure 18 illustrates the significant data gaps.

**Figure 17 – DSL Strategic Objectives Performance Data Availability**

DSL Objective	2010	2011	2012	2013	2014	2015
<b>Poverty Reduction</b>	All FOs + HQ Data Missing	Not available	Complete	All FOs + HQ Data Missing	Complete	Complete
<b>Employability</b>	Lebanon, Gaza Data Missing	Lebanon, Gaza Data Missing	Complete	All FOs + HQ Data Missing	Complete	Complete
<b>Camp Development</b>	Gaza Data Missing	Jordan, Lebanon, Syria Data Missing	Lebanon, Syria Data Missing	All FOs + HQ Data Missing	Gaza, Syria Data Missing	Lebanon Data Missing
<b>Financial Services</b>	Complete	Complete	Complete	All FOs + HQ Data Missing	Complete	Complete

*Source: UNRWA Harmonized Results Reports 2010-2015. Synthesized by OIOS.*

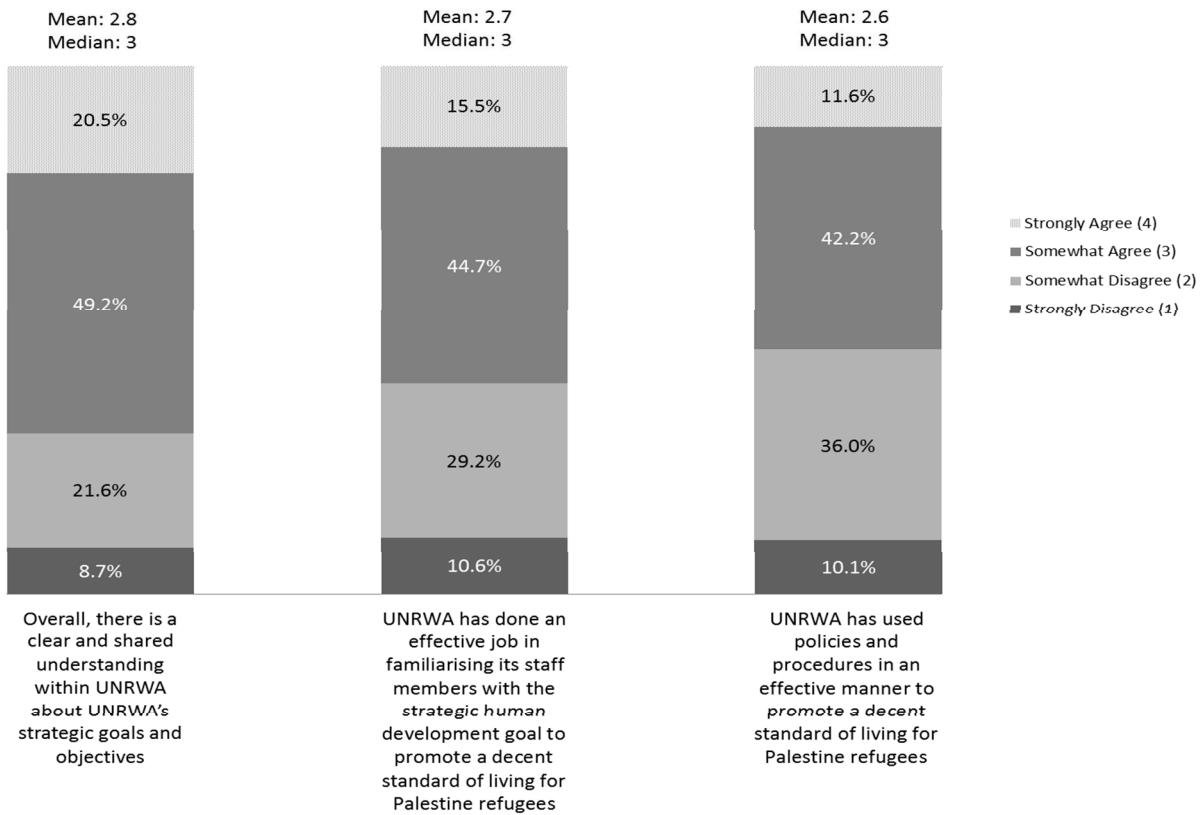
### ***Staff cite minimal shared understanding around DSL goal***

52. According to staff interviewees, these factors reinforced existing programmatic silos, rather than incentivizing greater collaboration across the programmes. Interviewees stated that there was minimal shared understanding around the DSL goal, with each programme working on its own interpretation of the goal – with little clarification from senior management.

53. Results from the staff survey corroborated this sentiment: staff were more aware that strategic goals existed than they were about policies crafted to implement them (see Figure 18). In their comments, staff respondents cited a lack of clear communication, benchmarks, and action on outcomes of previous evaluations (see result D) as hampering their ability to meet DSL objectives. In its 2010 evaluation, OIOS made six recommendations. The two which UNRWA did not implement related to putting in place its envisioned Agency Accountability Framework, and devising more robust oversight arrangements within UNRWA.<sup>31</sup>

<sup>31</sup> IED-09-008, Recommendations 1 and 2.

**Figure 17 – UNRWA staff member’s perspectives on the work of UNRWA, 2010-2015**



Source: OIOS Staff Survey.

54. As a possible explanation for the inability of UNRWA to use the DSL goal to unite the Agency around a shared integrated service delivery plan, interviewees pointed out that it had no “owner” or “lead department” within UNRWA. Interviewees also pointed out the absence of sufficient formal mechanisms for integration. Two potential loci of integration of DSL services – namely the social worker role<sup>32</sup> and CIPs<sup>33</sup> – were cited as not being fully utilized. Two of the platforms interviewees suggested for additional programmatic cooperation included ongoing information system implementation meetings and regular interdepartmental meetings.

55. Refugee perceptions on the degree of integration in DSL service delivery varied across FOs. While 61 per cent of household respondents across the four FOs surveyed maintained that UNRWA had been effective at providing its various services in a complementary way, these percentages varied: Gaza (76); West Bank (65); Lebanon (57); and, Jordan (49).

<sup>32</sup> Cf. MTS 2010-2015, paras 85, 89, 103; and UNRWA (Nov 2011). *Sustaining Change – Relief and Social Services Department*, p. 42-44.

<sup>33</sup> Cf. result B.

**D. Internal and external inefficiencies have hampered the Agency’s performance, with implications for its shift from a decent standard of living to a protection focus**

56. As in the 2010 OIOS evaluation, factors beyond the control of UNRWA continued to constrain its efficiency during the period reviewed, including: movement and accessibility challenges; sporadic violence; insufficient and unpredictable resources; and, constraints stemming from rigidities in the ability of UNRWA to hire, manage and reallocate staff.

57. Internal sources of inefficiency persisted as well. Monitoring and evaluation continued to be inadequate. First, as indicated in Result A, an assessment of outcome-level results was hampered by insufficient monitoring. Secondly, robust programme evaluation was lacking. Although UNRWA has made strides in improving its evaluation function – a key potential source of knowledge – this function remains weak. A 2015 UNEG peer review<sup>34</sup> corroborated this assessment, pointing to persistent challenges (i.e., variable evaluation quality, low investment in the evaluation function, an unreceptive organisational culture) amid gradual improvements (e.g., an improved evaluation policy that enhanced independence, increased evaluation activity, growth of an evaluation infrastructure that includes guidance and trainings, as well as a recommendations tracking system). The 2012-2013 OIOS Evaluation Scorecard report on the UNRWA evaluation function pointed toward many of these same issues,<sup>35</sup> and in the present evaluation, UNRWA evaluation reports were systematically assessed and determined to be of variable quality.

58. Another source of internal efficiency was structural in nature. In late 2006, UNRWA embarked on a major reform process, the Organisational Development initiative, which, as a precursor to the MTS 2010-2015, sought to strengthen UNRWA capacity in: programme management; human resources management; organizational processes and systems; and leadership and management. One key prong of this process was to decentralize and empower FOs, as front-line conduits of UNRWA services, to deliver assistance in more relevant, effective and efficient ways. However, staff interviewees reported that UNRWA subsequently reverted to a more centralized approach at least once, without clear delegation of authority at the FO level. Moreover, although in 2010 UNRWA was in the process of developing an accountability framework that would help articulate such roles and responsibilities, there was no evidence that it succeeded. Alongside the conceptual and implementation constraints surrounding DSL (see Result C), this structural challenge poses a potentially significant barrier to effective programme implementation as UNRWA shifted toward a protection focus – which, like DSL, is similarly framed as a shared Agency-wide endeavour – in the MTS 2016-2021. The new MTS, while stating the intention that each FO would develop its own MTS implementation plan, does not stipulate the respective roles and responsibilities of Headquarter and FOs.<sup>36</sup>

---

<sup>34</sup> Professional Peer Review of the UNRWA Evaluation Function, 2015.

<sup>35</sup> United Nations Secretariat Evaluation Scorecards 2012-2013. OIOS Assignment No.: IED-15-009. 17 November 2015.

<sup>36</sup> MTS 2016-2021, Annex 4: Operationalizing the strategy

**E. Meta-evaluation indicated UNRWA health and education programmes made noteworthy gains, but their precise contribution to meeting overall needs was unknown, and their efficiency was affected by economic challenges**

59. As noted in paras 8 and 50, health and education fell outside the DSL goal. A meta-evaluation of 17 evaluations completed by UNRWA in 2010-2015 provided a snapshot of UNRWA performance in these areas (see para 14.vii). This meta-evaluation yielded a mixed picture of performance, one that is consistent with feedback from household surveys.

***Health***

60. The 2010-2015 HDG 1 aligned with the UNRWA health programme and UNRWA has had noteworthy successes in its provision of healthcare.<sup>37</sup> It gradually increased the number of primary health care facilities, for example, such that in 2013, Palestine refugees were noted as generally having adequate access to primary health care in Gaza, Jordan, Lebanon and West Bank. Access to maternal and child health improved as well: by 2013, 99.5 per cent of deliveries took place in hospitals and 99.6 per cent of 18-month-olds received Expanded Programme of Immunization boosters. These accessibility successes extended to particularly marginalized subpopulations.

61. More broadly, results data were mixed. While access and standards of primary healthcare were generally found to be acceptable in Gaza, Jordan, Lebanon and the West Bank, in 2013 a key indicator of quality – the number of daily consultations per doctor, which should be low in order to maximize doctor-patient contact time – was high.<sup>38</sup> Moreover, while UNRWA achieved significant successes in reducing the prevalence of communicable diseases and in maternal and infant mortality, and in increasing life expectancy, significant mental health needs persisted,<sup>39</sup> and non-communicable diseases such as hypertension and diabetes increased.

62. The meta-evaluation presented a mixed picture of efficiency as well. In a 2013 study, UNRWA generally compared favourably with host authorities on key measures of health sector efficiency, largely because UNRWA internalized costs rather than relying on contractors to provide services. In addition, aspects of procurement and supply chain management were economical. However, stock shortages were reported, owing primarily to inadequate budgets for this function, delivery problems and manual rather than electronic inventory management. Procurement processes, meanwhile, were criticized for inadequate regulatory standards, and in some cases, for being cost-inefficient. UNRWA has taken a number of steps to address these complex dynamics; for example, it is in the process of implementing a joint procurement-health programme initiative projecting it will reduce costs while increasing buffer stocks of medical supplies.

---

<sup>37</sup> OIOS meta-evaluation of the UNRWA universe of 2010-2015 health programme evaluations.

<sup>38</sup> Reasons for this high volume and low contact time were uncovered on both the supply side and the demand side. On the supply side, these reasons included no-cost consultations and prescriptions, doctors' exclusive right to prescribe medications, and the overly generous prescription of medications (recent data show this is declining). On the demand side, the hard economic and social situation of refugees, coupled with (and in some cases leading to) an increased prevalence of chronic diseases, increased demand for health care.

<sup>39</sup> In 2016 UNRWA began implementing a strategy for integrating mental health and psychosocial support services into its primary health facilities.

## ***Education***

63. The 2010-2015 HDG 2 aligned with the UNRWA education programme. As of 2015, UNRWA provided education for 493,500 Palestinian children in 685 schools. Beyond this output level, the evaluations reviewed did not contain up-to-date information on education outcomes across all FOs. (On the other hand, UNRWA itself recorded noteworthy indicative examples of positive outcomes.) As with health, these and other educational achievements often brought UNRWA on par with, or better than, prevailing statistics for the non-refugee population.

64. Assessments of efficiency painted a similar picture to health. The UNRWA education programme regularly experienced significant budget deficits due to supply-side and demand-side dynamics. On the supply side, inflation, the challenging security context, and increasing salary rates have led to fast-rising costs of service provision. On the demand side, one evaluation warned that the needs of an increased number of refugees were not matched with available resources, thus affecting the availability and quality of education. While decreased class sizes have made for better learning environments, this approach has increased per-student costs.<sup>40</sup>

## **IV. Conclusion**

65. Since the 2010 OIOS evaluation, the manifold external challenges faced by UNRWA have intensified: rapidly growing number of Palestine refugees, unstable financial resources as a result of global economic uncertainty, and inflexible hiring and management of staff. Despite these challenges, UNRWA has continued to provide services to Palestine refugees – both in its DSL interventions and in health and education.

66. Beyond indications of effectiveness at the level of output delivery, however, evidence of results in improving the lives of Palestine refugees has been elusive. Fundamentally, UNRWA was not successful in making the DSL HDG a platform for uniting the Agency around a shared vision for improving lives of Palestine refugees. UNRWA did not provide conceptual clarity on how all corners of the Agency would work together to achieve the goal. Reform in the departments charged with its implementation was insufficient. There were no structural arrangements to clarify roles and responsibilities between Headquarters and FOs. And, and a shared monitoring and evaluation framework to assess the Agency's collective achievement of a shared HDG was missing. While household and intercept data offered a glimpse at outcome results, they do not substitute for on-going monitoring and evaluation of results by UNRWA itself as a tool to help it learn and improve. Many of these shortcomings were addressed in the 2010 OIOS evaluation, but remain outstanding. As UNRWA pivots toward a similarly ambitious goal in the 2016-2021 MTS, that of protection, it risks similar shortcomings if these gaps are not addressed.

---

<sup>40</sup> Average class sizes ranged from 30 in Lebanon to 38 in Gaza. However, there was a wide variation within and between fields. In Gaza 95 per cent of schools continued to operate on a double-shift system to avoid overcrowding.

## V. Recommendations

67. OIOS makes two recommendations which it deems to be important as per its criticality rating system. UNRWA has accepted both of these recommendations. OIOS notes that UNRWA, in its action plan provided in Annex I, claims that individual aspects of each recommendation were already underway or implemented at the time of the evaluation report's release. This implementation status was not revealed during this evaluation, including during the report review process, and OIOS uncovered no evidence during its evaluation to indicate as much. OIOS was therefore not in a position to determine whether the recommendations' implementation occurred because of or independent of the present evaluation. In order to remedy this discrepancy, in its semi-annual follow-up and in its three-year follow-up triennial review on the implementation of the present recommendations, OIOS will endeavour to assess the timing of the various outputs associated with individual recommendations' implementation status.

### **Recommendation 1**

(see Results A, C, D and E)

To strengthen its accountability framework, and achieve the goals envisioned in the MTS 2016-2021 as effectively and efficiently as possible, UNRWA should do the following (in line its previous plan to establish an accountability framework):

- (a) Clarify the roles and responsibilities, both horizontally and vertically, for the MTS 2016-2021 as a whole and for its specific objectives, including Department(s) bearing primary responsibility for each objective and Department(s) responsible for contributing to the achievement of each;
- (b) Build on the HIPs and FIPs and include the specific elements that will be utilized to enhance organization-wide programme planning and implementation, with particular attention to cross cutting initiatives;
- (c) Strengthen its results-based monitoring and evaluation functions by (1) establishing clear linkages in the RBM system between MTS 2016-2021 strategic goals, unit work plans and personal work plans (2) establishing consistent baseline data, performance targets, SMART<sup>41</sup> indicators and improved data availability (3) identifying risks such as unintended consequences and sustainability concerns, and (4) identifying mechanisms that will be used for internal monitoring of performance against the MTS 2016-2021 plan, including monitoring and evaluation feedback loops.

[Indicators of achievement: Development and implementation of a more comprehensive accountability plan geared toward effective implementation of the MTS 2016-2021 including: related to (a) guidance issued by senior management on roles each Department will bear in relation to the achievement of each objective; related to (b) HIPs and FIPs that include specific information on the elements which will be utilized to achieve planning and implementation of cross cutting initiatives; and, related to (c) a results-

---

<sup>41</sup> An acronym for "Specific, Measurable, Agreeable [or Attainable], Realistic and Time-bound", as expected for results-based management indicators (see e.g. OIOS report A/63/268, para 21).

based monitoring and evaluation framework that has been strengthened in the four ways identified in (c) above.]

**Recommendation 2**

(See Result A)

Subsequent to the establishment of consistent RBM baseline data, performance targets, SMART indicators and improved data availability, UNRWA should:

- (a) Identify the appropriate level of resources necessary to fully meet its MTS 2016-2021 performance targets in the population it is mandated to assist (at large), and among those most in need of its assistance;
- (b) Document and regularly communicate effects of any funding gaps on the achievement of the MTS 2016-2021 objectives, as well as relevant United Nations Sustainable Development Goals, to the Advisory Commission and other key stakeholders.

[Indicators of achievement: Development and implementation of: related to (a) documentation on the appropriate level of resources necessary to fully meet its MTS 2016-2021 performance targets in the population it is mandated to assist; related to (b) documentation of communication provided to the Advisory Commission, and other key stakeholders, on effects of any funding gaps on the achievement of MTS 2016-2021 objectives, as well as relevant United Nations Sustainable Development Goals.]



## **Annex – UNRWA Management Response and Recommendation Action Plan**

In this Annex, OIOS presents the full text of comments received from UNRWA on the report of the Office of Internal Oversight Services on the Evaluation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East. This practice has been instituted in line with General Assembly Resolution 64/263, following the recommendation of the Independent Audit Advisory Committee.

### **UNRWA follow-up to OIOS Report on the Evaluation of UNRWA dated 8 July 2016**

#### **Towards strengthened accountability and achieving the appropriate level of resources**

1. Thank you for the evaluation of UNRWA contained in the OIOS Report dated 8 July 2016, with particular emphasis on the third Human Development Goal set out in the Agency's previous Medium Term Strategy (MTS) 2010-2015, namely the Agency's goal to help Palestine refugees achieve a "Decent Standard of Living". UNRWA has reviewed the OIOS Report on the Evaluation of UNRWA and appreciates its analysis and findings.
2. UNRWA appreciates that the OIOS Report acknowledges, in the summary and at paragraph 65, that the external challenges affecting UNRWA have further intensified. This is indeed the case. In addition to the factors noted in the Report – i.e., the lack of a political solution, increased refugee numbers, less stable resources to meet refugee needs, and staff management challenges – the instability and recurrent conflict in the external environment, which is beyond UNRWA's control, must be emphasized. The armed conflict in Syria has entered its sixth year and has intensified, causing deepening humanitarian and protection needs. Lebanon and Jordan have generously offered sanctuary to over 1 million civilians fleeing the conflict in Syria, despite the substantial burdens this has placed on them. There have been two conflicts in Gaza in the recent period, compounded by a 9-year blockage, resulting in almost the entire population being dependent upon aid to meet basic needs. In the West Bank, including East Jerusalem, violence, access restrictions, demolitions, and other rights violations continue. Such a context of insecurity and instability impacts all five of UNRWA's areas of operations on a daily basis. None the less, the Agency's role as a reliable service provider to Palestine refugees contributes a measure of dignity and stability in the areas in which it operates.
3. As you may recall, UNRWA management encouraged OIOS to evaluate Human Development Goal no. 3 of the MTS 2010-2015 for many of the reasons now reflected in the OIOS Report as Agency shortcomings. Among other things, UNRWA recognized weaknesses in its efforts to achieve Human Development Goal no. 3 and welcomed the opportunity to benefit from an OIOS evaluation of that Goal. UNRWA and its Advisory Commission specifically recognized the challenges associated with achievement of Goal no. 3 of the MTS 2010-2015 in the development of the new MTS 2016-2021 – a process that took place during the period of 2013 to 2015. Accordingly, the majority of the weaknesses identified in the OIOS Report were addressed in the process of developing the Agency's new MTS 2016-2021. In this regard, UNRWA asked that the OIOS Report reflect some of the efforts made by UNRWA in tackling the shortcomings associated with implementation of Goal no. 3 of the MTS 2010-2015. While we appreciate that the focus of the OIOS evaluation of UNRWA is on results achieved (or not achieved) against the MTS

2010-2015, a more complete and comprehensive analysis would have emerged with the acknowledgement that UNRWA management recognized the challenges inherent in achieving Goal no. 3 of the MTS 2010-2015 and has already taken significant steps in the context of its new MTS 2016-2021 to address the very shortcomings identified in the OIOS Report, against a context of increased insecurity and instability.

4. Firstly, the MTS 2016-2021 recognizes that realizing change at the level of human development for Palestine refugees will require concerted effort by all international actors – including host countries, donor countries, Israel (as the occupying power over two Fields in which UNRWA operates), other international organizations, and civil society. UNRWA cannot, through its programmes and operations alone, compete against the ever worsening environmental and external factors that are driving Palestine refugees further into poverty and unemployment. Poverty, unemployment, and food insecurity levels for Palestine refugees increased over the period of 2010 to 2015 primarily due to factors outside UNRWA’s control or influence. These factors include the continued occupation of the occupied Palestinian territory (oPt), the continuing blockade of Gaza, two conflicts in Gaza between 2010 and 2015, the ongoing war in Syria, and the continued deprivation of human rights of Palestine refugees in Lebanon. In the MTS 2016-2021, UNRWA has opted not to repeat strategic objectives that it is unable meaningfully to influence. Instead, the MTS 2016-2021 has identified five Strategic Outcomes that UNRWA is able to contribute to – *i.e.*, where change can be attributed (at least in part) to the effectiveness of UNRWA’s programmes.

5. Secondly, over the last several years UNRWA has been addressing the observation that insufficient data exists concerning the human development of the overall Palestine refugee population. In this regard, UNRWA has been bridging the information/research gaps noted in the OIOS Report. UNRWA has completed a Human Development Study of Palestine refugees which, in turn, draws upon recent studies conducted of the Palestine refugee population in each of its Fields of operation. This work establishes a baseline on relevant indicators of the entire eligible population and further establishes a research agenda for the coming years that has the potential to influence strategic decision-making.

6. Thirdly, UNRWA has improved its common monitoring matrix of performance indicators as part of the development of the MTS 2016-2021. Monitoring systems, structures and processes have already been strengthened to support the MTS 2016-2021 in those areas identified as weak in the OIOS Report.

7. Fourthly, embedded in the MTS 2016-2021 is an ambitious reform agenda for those sub-programmes that were identified in the MTS 2010-2015 as contributing to Human Development Goal no. 3. Among other things, UNRWA is in the process of reforming its Technical Vocational Education Training, Education Science Faculties, and Scholarships to more effectively target vulnerable groups and to be more market-oriented. UNRWA is also reforming the Microfinance Programme to generate more microfinance opportunities. It has embarked on a number of innovative pilots including, for example, an IT gateway project in Gaza that has the potential to create employment opportunities for talented youth, despite the ongoing blockade in Gaza. UNRWA is further using its Relief and Social Services Programme and Protection Programme to develop a better understanding of the factors that are driving increasing vulnerability amongst different cross-sections of the Palestine refugee population across its five Fields. This analysis will inform advocacy efforts and contribute to targeting methodologies and approaches in other UNRWA programmes.

8. Fifthly, the Agency has strengthened its planning framework and structures to ensure that MTS 2016-2021 strategic objectives are reflected throughout its strategic plans and operational plans (which, together, replace the need for biennial “headquarters implementation plans” and “field implementation plans” referred to in the OIOS Report). These strategic and operational plans are collectively owned by Field Offices, HQ Programme Departments, and HQ Support Departments. They are established in a highly consultative process, monitored throughout the period of implementation using common/Agency-wide indicators, and reported on a bi-annual and annual basis. Greater alignment has already been achieved between programmatic and operational results, budgets, and management compacts. Results Based Management and Enterprise Risk Management systems, procedures, and structures have further been established that ensure accountabilities are clear for achieving the strategic objectives set out in the MTS 2016-2021.

9. Sixthly, UNRWA has been working with other partners in host countries and in the broader developmental system, including the United Nations family, to establish strategic partnerships with organizations that are better placed to contribute to and accomplish the human development goals for Palestine refugees that UNRWA is not in a position to achieve alone.

10. With respect to a lack of clear communication noted in paragraph 53 of the OIOS Report, UNRWA has already strengthened its internal communication with staff with generous support provided by the Swiss Agency for Development and Cooperation. Since early 2015 UNRWA has reached out to staff through new targeted and innovative methods, including direct and social media engagements. In late 2015 UNRWA also established an Internal Communications Unit in the Executive Office, dedicated to enhancing two-way communication with staff and highlighting the Commissioner-General’s commitment to transparent and active engagement with staff, including on sensitive issues.

11. In addition, UNRWA takes this opportunity to comment specifically on paragraph 10 of the OIOS Report, which suggests that the level of financial support to UNRWA’s operations has been declining relative to a number of factors listed therein. UNRWA would like to point out that the absolute support received from donors has been increasing in a difficult environment for humanitarian funding. However, this growth in its financial support has not kept pace with increasing refugee numbers and needs that result in both increasing demand for UNRWA’s services and increasing operating costs. Increased expenditure has also been necessitated by United Nations system-wide requirements and donor demands. The issue of funding is an important one that is recognized in the MTS 2016-2021 as one of the highest enterprise risks faced by the Agency. UNRWA recognizes that there are opportunities for it to become more cost effective – and it is proactively addressing these opportunities through various programmatic and operational reforms – but in the absence of any real improvement in the external environment in which refugees live and in the enjoyment of their human rights, UNRWA cannot achieve its strategic objectives under the status quo. It requires, as a matter of priority and urgency, a greater injection of additional and sustainable funding so that mandated services to Palestine refugees are not put at risk, such as occurred in summer 2015, when there was a real risk to the opening of UNRWA schools for 500,000 Palestine refugee children. UNRWA is making every effort, with the assistance of the Advisory Commission, to respond to the structural nature of its financial challenges and to advocate for measures that will put the Agency on stable financial footing so that it may reliably serve Palestine refugees.

12. In closing, UNRWA affirms its commitment to improved efficiency and effectiveness in accordance with UN best practice. In its MTS 2016-2021, UNRWA commits to establishing a stronger foundation of efficient and effective management through, *inter alia*, building an ambitious relationship and fundraising approach to maximize resources and strengthening management systems to maximize impact and effective response as well as to address some key sustainability challenges facing the Agency. To achieve a more stable financial footing, the Agency has engaged in important reforms, introduced stringent budget processes and controls, and approved a zero-growth budget for 2016, and it looks to donors and partners for essential accompanying and increased support.

22 July 2016  
UNRWA HQ Amman  
Executive Office

**Recommendation Action Plan**

**Report of the Office of Internal Oversight Services on the Programme Evaluation of the United Nations Relief and Works Agency for Palestine Refugees (UNRWA)**

**IED-16-008**

20 July 2016

<b>IED Recommendation</b>	<b>Anticipated Actions</b>	<b>Responsible Entity(ies)</b>	<b>Target date for completion</b>
<p><b>Recommendation 1</b> (see Results A, C, D and E)</p> <p>To strengthen its accountability framework, and achieve the goals envisioned in the MTS 2016-2021 as effectively and efficiently as possible, UNRWA should do the following (in line its previous plan to establish an accountability framework):</p> <p>(a) Clarify the roles and responsibilities, both horizontally and vertically, for the MTS 2016-2021 as a whole and for its specific objectives, including Department(s) bearing primary responsibility for each objective and Department(s) responsible for contributing to the achievement of each;</p>	<p>An alignment has been established between, on the one hand, the Agency’s programmes and sub-programmes and, on the other hand, the strategic outcomes and outputs in the Medium Term Strategy (MTS). This establishes the recommended connection between programmatic ownership in strategic results. The Agency’s common monitoring matrix, including programme-owned indicators, and forms the basis for results reviews and reporting.</p>	<p>UNRWA Department of Planning</p>	<p><b>Mid 2016</b></p>

IED Recommendation	Anticipated Actions	Responsible Entity(ies)	Target date for completion
<p>(b) Build on the HIPs and FIPs and include the specific elements that will be utilized to enhance organization-wide programme planning and implementation, with particular attention to cross cutting initiatives;</p>	<p>The MTS for 2016-2021 has been operationalized through the development of Strategic Plans for each field of UNRWA operations that cover the same strategic period of 2016-21 and respond to the direction set out in the MTS, detailing how the strategy will be tailored and implemented in each field. In addition to Strategic Plans, each of the five fields of UNRWA operations develop Annual Operational Plans (AOPs) that are designed to ensure alignment between UNRWA’s day-to-day work with the strategic outcomes elaborated in the MTS 2016-2021. Together, Strategic Plans and AOPs replace biennial Field Implementation Plans (FIPs) and Headquarters Implementation Plans (HIPs) used under the 2010-15 MTS. Strategic Plans and AOP’s enhance organization-wide programme planning and implementation. Cross-cutting issues receive specific attention during AOP implementation through the monitoring of indicators and targets are that are disaggregated by key themes that include protection, gender equality, disability, youth, and poverty.</p>	<p>UNRWA Executive Office  UNRWA Department of Planning</p>	<p><b>Mid 2016</b></p>
<p>(c) Strengthen its results-based monitoring and evaluation functions by (1) establishing clear linkages in the RBM system between MTS 2016-2021 strategic goals, unit work plans and personal work plans (2) establishing consistent baseline data, performance targets, SMART<sup>42</sup> indicators and improved data availability (3) identifying risks such as unintended consequences and sustainability concerns, and (4) identifying mechanisms that will be used for internal monitoring of</p>	<p>(1) The common monitoring matrix has been developed for strategic results. Efforts will continue to be made to ensure the alignment of programmatic performance indicators with those indicators used in staff performance management systems. UNRWA will aim to ensure that all staff performance indicators have been reviewed – and, where necessary, updated - in light of the changes to the programmatic performance indicator matrix.  (2) UNRWA has improved its common monitoring matrix of performance indicators as part of the development of the MTS 2016-2021. Monitoring systems, structures and processes have already been strengthened to support the MTS 2016-2021 in those areas identified as weak in the OIOS including the establishing consistent baseline data, performance targets, SMART indicators, risk management, and mechanisms used for the internal monitoring of performance against</p>	<p>UNRWA Department of Planning</p>	<p><b>(1)By end 2017 (2)Implemented (3)By end 2017 (4)End 2017</b></p>

<sup>42</sup> An acronym for “Specific, Measurable, Agreeable [or Attainable], Realistic and Time-bound”, as expected for results-based management indicators (see e.g. OIOS report A/63/268, para 21).

IED Recommendation	Anticipated Actions	Responsible Entity(ies)	Target date for completion
<p>performance against the MTS 2016-2021 plan, including monitoring and evaluation feedback loops.</p> <p>[Indicators of achievement: Development and implementation of a more comprehensive accountability plan geared toward effective implementation of the MTS 2016-2021 including: related to (a) guidance issued by senior management on roles each Department will bear in relation to the achievement of each objective; related to (b) HIPs and FIPs that include specific information on the elements which will be utilized to achieve planning and implementation of cross cutting initiatives; and, related to (c) a results-based monitoring and evaluation framework that has been strengthened in the four ways identified in (c) above.]</p> <p><i>UNRWA accepts this recommendation.</i></p>	<p>the MTS 2016-2021 plan.</p> <p>(3) Risk management practices are being incorporated through the development and approval of Organisational Directive (OD) 21.</p> <p>(4) The new OD21 referred to above will document improvements made to the programme management cycle (including planning – monitoring – reporting – evaluation).</p>		
<p><b>Recommendation 2</b> (see Result A)</p> <p>Subsequent to the establishment of consistent RBM baseline data, performance targets, SMART indicators and improved data availability, UNRWA should:</p>	<p>(a) The MTS for 2016 - 2021 includes a table that attempts to set out UNRWA's financial requirements for each of the next six years - disaggregated by Strategic Outcome, by Programme, by Field and by funding stream. UNRWA's annual financial requirements will continue to be subject to detailed annual review and updating as refugee needs change and as major cost drivers/determinants change. UNRWA's biennial Programme Budget submission to the Secretary-General's budget will also reflect the biennial financial requirements to meet strategic objectives that are consistent with the Agency's MTS 2016 - 2021</p>	<p>UNRWA Department of Planning</p>	<p><b>Implemented</b></p>

IED Recommendation	Anticipated Actions	Responsible Entity(ies)	Target date for completion
(a) Identify the appropriate level of resources necessary to fully meet its MTS 2016-2021 performance targets in the population it is mandated to assist (at large), and among those most in need of its assistance;			
<p>(b) Document and regularly communicate effects of any funding gaps on the achievement of the MTS 2016-2021 objectives, as well as relevant United Nations Sustainable Development Goals, to the Advisory Commission and other key stakeholders.</p> <p>[Indicators of achievement: Development and implementation of: related to (a) documentation on the appropriate level of resources necessary to fully meet its MTS 2016-2021 performance targets in the population it is mandated to assist; related to (b) documentation of communication provided to the Advisory Commission, and other key stakeholders, on effects of any funding gaps on the achievement of MTS 2016-2021 objectives, as well as relevant United Nations Sustainable Development Goals.]</p> <p><i>UNRWA accepts this recommendation.</i></p>	<p>(b) UNRWA will continue to update the Advisory Commission, and other key stakeholders, on effects of any funding gaps on the achievement of MTS 2016-2021 strategic outcomes. The effect of funding gaps is included in the Agency’s Annual Operational Report (AOR) (a document that will describe progress made by the Agency towards the achievement of the strategic outcomes set out in the MTS 2016 – 2021) and to the UN General Assembly in the Commissioner-General’s annual report. UNRWA’s MTS and the indicators in the common monitoring matrix reflect relevant SDGs and their related indicators.</p>	<p>UNRWA Department of Planning</p>	<p><b>Implemented</b></p>