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Programme, the United Nations  
Population Fund and the United  
Nations Office for Project Services**

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**Annual report of the UNFPA Executive Director**

**United Nations Population Fund**

**Report on the recommendations of the Joint Inspection Unit in 2025**

*Summary*

In line with General Assembly resolution 59/267 of 23 December 2004 and as reiterated in resolution 62/246 of 3 April 2008, the present report provides a synopsis of UNFPA management responses to the recommendations of the Joint Inspection Unit (JIU). It draws attention to specific recommendations directed to the legislative bodies of the United Nations system organizations.

The present report focuses on the seven JIU reports relevant to UNFPA issued since the last report to the Executive Board in 2025 and received by the organization before preparing this report. Of the 51 recommendations across these reports, 33 are assigned to UNFPA, with 25 addressed to the Executive Director and eight to the Executive Board as the Fund's legislative body. The present report provides UNFPA management responses to the relevant recommendations and includes an update on the implementation status of recommendations contained in earlier JIU reports issued in 2024 and 2023.

*Elements of a decision*

The Executive Board may take note of the present report, including the management responses to the eight recommendations of the Joint Inspection Unit addressed to the Executive Board for consideration.

## I. Overview of Joint Inspection Unit reports and notes

1. The present report provides a summary of the seven reports issued by the Joint Inspection Unit (JIU) that are of relevance to UNFPA and were received since the previous report to the Executive Board in 2025 and before the cutoff date for preparing this report.
2. ***Budgeting in organizations of the United Nations system (JIU/REP/2024/3)***. This report provides an update to the 1989 landmark review on budgeting. It offers a cross-organizational analysis of the major policies, techniques, methods, and practices used in budgeting across the United Nations system. The report highlights the impact of major developments over the past three decades, such as the shift to results-based budgeting, the growth in voluntary funding, the adoption of International Public Sector Accounting Standards (IPSAS), and the implementation of enterprise resource planning systems, all of which have led to a growing diversity in budgetary practices.
3. ***Review of the implementation of the principle of mutual recognition within the United Nations system (JIU/REP/2024/4)***. This report evaluates the status and progress of the implementation of the principle of mutual recognition across the United Nations system. It assesses the adequacy of related policies and practices, identifies challenges such as incompatible regulatory frameworks, and highlights mutual recognition as a critical enabler for common business operations and the broader efficiency agenda.
4. ***Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (JIU/REP/2025/2)***. This report evaluates the policies, regulatory frameworks, and practices across the United Nations system to prevent and respond to sexual exploitation and abuse (SEA). It assesses inter-agency coordination, the application of a victim-centred approach, and identifies gaps in accountability, personnel screening, and victim assistance, offering recommendations to drive systemic cultural change and protect vulnerable populations.
5. ***Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle (JIU/REP/2025/3)***. This report examines the growing number of donor reporting and oversight conditionalities associated with voluntary (non-core) contributions to United Nations system organizations. It maps these requests across seven categories—audit-type, evaluation, investigation-related, risk, programme monitoring, financial reporting and entity-wide reviews—and assesses their financial, operational and governance implications for organizations, including capacity constraints, additional administrative burdens and potential risks to organizational independence. The report highlights that the increase in such requests is partly driven by the rising reliance of the United Nations system on voluntary funding, which accounted for a large share of organizational revenues. It also emphasizes the need to balance donors' transparency and accountability requirements with existing United Nations oversight mechanisms and the "single audit principle," which holds that external oversight should be conducted only by the oversight bodies mandated by the United Nations governing bodies.
6. ***Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis) (JIU/REP/2025/4)***. This report evaluates the policies and practices for determining programme support cost rates across the United Nations system. It assesses the methodologies used to calculate these rates, the diversity of cost-recovery models (full vs. incremental), and the transparency of reporting to governing bodies. The report highlights the need for harmonized definitions of direct and indirect costs and encourages organizations to adopt stand-alone policies to enhance financial sustainability and accountability.
7. ***Review of the Ombudsman and Mediation function in the United Nations system organizations (JIU/REP/2025/5)***. This report evaluates the Ombudsman and Mediation function across the United Nations system. It assesses progress since the 2015 JIU review, examines organizational set-ups, independence, and resourcing, and identifies challenges in informal conflict resolution. The report highlights the added value of the function in promoting a healthy workplace culture and offers recommendations to strengthen independence, transparency, and system-wide coherence.

8. *Review of the Health Services in the United Nations system (JIU/REP/2025/6)*. This report reviews the health services across the United Nations system, assessing the adequacy of health infrastructure, occupational health and safety frameworks, and the management of health-related data. It highlights the shift from limited medical-administrative functions to a more holistic, preventative approach to personnel health and well-being, emphasizing the need for robust data collection and risk-based management.

9. Management responses to the relevant recommendations in the JIU reports, including recommendations for consideration by the legislative body, are detailed in the subsequent sections of this document. Annex I provides a statistical summary of reports subject to this reporting; Annexes II and III provide updates on the implementation status of recommendations issued in earlier years; Annex IV contains an overview of recommendations addressed to the governing body of UNFPA.

## II. Synopsis and review of relevant Joint Inspection Unit reports and recommendations

### A. Budgeting in organizations of the United Nations system Part I - Comparative analysis (JIU/REP/2024/3)

10. This report provides a comprehensive mapping and cross-organizational analysis of budgeting procedures across the United Nations system. It evaluates the uneven introduction of major reforms, such as results-based budgeting and the transition to IPSAS, underscoring the shift from activity-focused to outcome-driven budgeting. The report aims to serve as a reference document for Member States, identifying best practices and challenges, particularly regarding the unpredictability of voluntary funding, resource competition, and the need for system-wide harmonization through the Finance and Budget Network of the Chief Executives Board for Coordination (CEB).

11. The report includes four formal recommendations, three of which are relevant to UNFPA. One is addressed to the Executive Director, and two to the legislative bodies. One recommendation is not relevant to UNFPA. These recommendations focus on updating system-wide budgetary terms and expenditure classifications and maintaining an adequate level of detail in budget presentations to ensure meaningful decision-making by governing bodies. Annex IV provides a detailed discussion and commentary on the recommendations addressed to the legislative bodies.

12. UNFPA partially supports the overall findings of the report, noting the inherent complexities of standardizing budgetary practices across agencies with diverse operational and funding models, while remaining actively engaged in system-wide efforts to enhance financial transparency.

#### *Detailed recommendations: (JIU/REP/2024/3)*

13. *Recommendation 1.* While UNFPA originally agreed with the recommendation, further United Nations-system wide review resulted in a different approach. UNFPA recognizes that the original United Nations system Glossary of Financial and Budgetary Terms, established under the United Nations Accounting Standards, is now outdated following the adoption of the IPSAS, with its own glossary of defined terms for financial reporting.

14. Updating the older glossary could introduce inconsistencies and undermine the standardization achieved by IPSAS. Attempts to standardize budgetary terminology absent in IPSAS glossary are challenging due to the significant diversity in structures, methodologies, and terminologies across United Nations organizations, as recognized by a JIU report and the Finance and Budget Network (FBN) working group on the practical framework for financial management.

15. UNFPA therefore recommends maintaining the IPSAS framework as the primary reference for financial terminology. The establishment of a common set of budgetary definitions could be revisited after the conclusion of the UN80 and other ongoing reform initiatives.

## **B. Review of the implementation of the principle of mutual recognition within the United Nations system ([JIU/REP/2024/4](#))**

16. This report examines the operationalization of the principle of mutual recognition, which allows a United Nations entity to use or rely on another entity's policies, procedures, and system contracts without further evaluation. The review highlights that while mutual recognition is a key enabler of the efficiency agenda and common business operations (such as common premises and shared services), its implementation has been slow and inconsistent across functional areas, with the notable exception of procurement. The report underscores the need for a system-wide coordination mechanism, comprehensive operational guidelines, and the embedding of the principle into organizational regulatory frameworks to mitigate legal and administrative constraints.

17. The report includes five formal recommendations, three of which are relevant to UNFPA. Two are addressed to the Executive Director, and one to the legislative bodies. (Recommendation 1 is addressed to entities that have not yet signed the Mutual Recognition Statement; as UNFPA is already a signatory, this is considered implemented.) These recommendations focus on coordinating system-wide efforts, revising regulatory frameworks to explicitly embed the principle, and reporting on efficiency gains. Annex IV provides a detailed discussion and commentary on the recommendations addressed to the legislative bodies.

### ***Detailed recommendations:* ([JIU/REP/2024/4](#))**

18. *Recommendation 2.* UNFPA supports this recommendation. The organization stands ready to collaborate through the CEB mechanism to task the Community of Practice on Mutual Recognition and the network of mutual recognition champions with coordinating system-wide efforts and developing comprehensive operational guidelines. This recommendation is fully accepted.

19. *Recommendation 3.* UNFPA supports this recommendation and is committed to taking every opportunity during the revision of existing policies and regulations to explicitly embed the principle of mutual recognition into its regulatory frameworks, thereby facilitating wider implementation across the United Nations system. This recommendation is fully accepted and in progress

## **C. Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations ([JIU/REP/2025/2](#))**

20. This report examines the systemic challenges and progress in preventing and responding to SEA across the United Nations system. It highlights that while institutional frameworks and awareness have improved, the review also found existing system-wide funding constraints, inconsistencies in leadership commitment and the implementation and application of policies and frameworks, gaps in screening and vetting practices, and delays or failures in investigative and accountability processes. The review underscores the need for a need to shift to holistic policies addressing sexual misconduct, impact-driven engagement with implementing partners, and the consistent application of a victim-centred approach. It calls for sustained leadership, predictable and appropriate staffing and resourcing, and enhanced inter-agency coordination to mitigate SEA risks and ensure meaningful accountability.

21. The report includes 15 formal recommendations, 11 of which are relevant to UNFPA. Nine are addressed to the Executive Director, and two to the legislative bodies. UNFPA is largely supportive of the recommendations in the report, but notes that many of them require United Nations systems-level commitment and changes in order for UNFPA to sufficiently address and incorporate them. Annex IV provides a detailed discussion and commentary on the recommendations addressed to the legislative bodies.

### ***Detailed recommendations:* ([JIU/REP/2025/2](#))**

22. *Recommendation 1.* UNFPA supports this recommendation to review its policies, staff regulations and rules, and standards of conduct to ensure comprehensive coverage of Protection from Sexual Exploitation and Abuse (PSEA). This recommendation is fully accepted.

23. *Recommendation 2.* UNFPA partially supports this recommendation. As this requires broad commitment at the United Nations systems-level to ensure consistency and uniformity of practice and

application, UNFPA has prioritized updating its existing Protection from Sexual Exploitation and Abuse and Sexual Harassment (PSEAH) systems and will include this recommended review as the organization determines how to refine and update its existing PSEAH-related policies and frameworks.

24. *Recommendation 4.* UNFPA partially supports this recommendation. While UNFPA is always open to exploring realistic and appropriate inter-agency collaborations, it notes that some of these elements would likely be elevated within the next iteration of the Secretary-General’s Bulletin on PSEA, and as part of general efforts of the CEB Executive Group on Addressing Sexual Harassment. This requires leadership and guidance from the Office of the Special Coordinator on Improving the United Nations Response to SEA. No single United Nations entity would be able to lead on this, nor would it be effective to implement in isolation.

25. *Recommendation 5.* UNFPA partially supports this recommendation. UNFPA is supportive of establishing a working group to address the coherence and harmonization of SEA data, provided it is under the guidance and coordination of the Office of the Special Coordinator and the CEB Executive Group. Similar to Recommendation 4, this should not be implemented as a singular organization.

26. *Recommendation 8.* UNFPA partially supports this recommendation. UNFPA is supportive of the expansion of Clear Check to include other forms of misconduct, but notes that these additional forms may fall outside the scope of PSEAH. The PSEAH Unit will coordinate with the Division for Human Resources (DHR) and other relevant business units to explore what such a system will require to support a cohesive approach.

27. *Recommendation 9.* UNFPA supports this recommendation. UNFPA has already initiated its pilot of the Misconduct Disclosure Scheme and is capturing learning on screening processes, intending to continue the pilot through 2025. At that point, the Office of the Special Coordinator and the Secretariat will need to review the learning captured to determine how Misconduct Disclosure Scheme and Clear Check can be more complementary. This recommendation is fully accepted.

28. *Recommendation 10.* UNFPA supports this recommendation to incorporate SEA into enterprise risk management processes to identify and mitigate risks at different operational levels. This recommendation is fully accepted.

29. *Recommendation 11.* UNFPA partially supports this recommendation. UNFPA is supportive of conducting this review and analysing the systems currently in place and will ensure this assessment is done in collaboration and consultation with the PSEAH Unit, Division for Human Resources, the Office of Audit and Investigation Services (OAIS), and the Legal Unit.

30. *Recommendation 12.* UNFPA partially supports this recommendation. UNFPA is supportive of efforts to enhance survivor support and victim assistance, including through the provision of its lifesaving gender-based violence services. While welcome, this recommendation requires clear guidance and leadership from the Inter-Agency Standing Committee, the Office of the Special Coordinator, and the Office of the Victims’ Rights Advocate, and should reflect learning from past victim assistance Trust Fund models that have been less effective, impactful, and sustainable.

#### **D. Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle ([JIU/REP/2025/3](#))**

31. This report provides a comprehensive analysis of the increasing number of donor reporting and oversight conditionalities associated with voluntary (non-core) contributions across the United Nations system. It highlights that while voluntary funding is essential, the proliferation of bespoke reporting, audit-type and other oversight requirements creates fragmentation and additional administrative burden for organizations and their oversight systems. The report calls for a more harmonized and transparent system-wide approach, emphasizing that donor requests should respect existing United Nations oversight frameworks, including the single audit principle, safeguard organizational independence, and ensure that any additional requirements are appropriately costed and covered in funding agreements where applicable

32. The report includes seven formal recommendations, six addressed to the executive heads of United Nations system organizations and one to the legislative bodies/governing bodies. These recommendations focus on improving transparency on oversight frameworks, clarifying the assurance provided by existing oversight mechanisms, enhancing reporting to governing bodies, ensuring appropriate cost recovery for additional donor-driven requirements, and reinforcing the application of the single audit principle in interactions with donors.

**Detailed recommendations: ([JIU/REP/2025/3](#))**

33. *Recommendation 1.* UNFPA partially supports this recommendation. UNFPA agrees with the need to make key regulations and oversight charters publicly available. Regarding the creation of a common web page, UNFPA notes that this should be led by the CEB to ensure a unified system-wide approach.

34. *Recommendation 2.* UNFPA supports this recommendation. UNFPA is committed to ensuring that funding agreements clearly describe the level and types of assurance provided, in line with existing internal oversight and risk management frameworks. This recommendation is fully accepted.

35. *Recommendation 3.* UNFPA partially supports this recommendation. UNFPA recognizes the objective of reducing duplicative donor requirements through enhanced transparency on conditions attached to voluntary contributions. However, implementing regular reporting to the Executive Board on such conditions would require additional internal capacity for monitoring, tracking and consolidation. UNFPA will continue to ensure transparency through existing reporting mechanisms, including the Strategic Funding Dialogue and the Executive Director's Annual Report, while noting that strengthened internal capacity would be required to meet any expanded reporting expectations.

36. *Recommendation 4.* UNFPA does not support this recommendation in its current form. UNFPA has already introduced a robust "Policy and Procedures for Earmarked Resources" (2024) which mandates compliance with financial regulations and rules and establishes oversight mechanisms. The policy already incorporates provisions on cost recovery, requiring that all identifiable direct costs related to reporting and monitoring be budgeted in donor proposals.

37. *Recommendation 5.* UNFPA supports this recommendation. UNFPA is committed to ensuring that internal policies clearly define the disclosure of investigative information, with appropriate restrictions to protect privacy, witnesses, and whistleblowers. This recommendation is fully accepted.

38. *Recommendation 6.* UNFPA does not support this recommendation. Earmarked Funding Policy of UNFPA already requires the use of standard financing templates with government donors, without modification, to ensure consistency with Financial Regulations and Rules, protect the organization's independence and uphold good-faith cooperation with Member States. Where agreements contain non-standard language or complex provisions, guidance is sought from relevant UNFPA offices, including the Legal Office, to ensure alignment with UNFPA policies. UNFPA is also developing a Customer Relationship Management platform to digitalize the review and approval workflow for funding agreements, which will further strengthen internal controls and compliance.

**E. Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis) ([JIU/REP/2025/4](#))**

39. This report provides a comparative analysis of how United Nations system organizations determine and manage programme support costs. It underscores that while the objective of cost recovery is to ensure financial sustainability without diverting regular resources, the methodologies and rates applied vary significantly due to differing business models and funding sources. The report advocates for greater transparency, the adoption of stand-alone policy documents, and clearer definitions of cost components to facilitate better oversight by Member States.

40. The report includes three recommendations, out of which only one is relevant to UNFPA; and is addressed to the legislative bodies. Annex IV provides a detailed discussion and commentary on the recommendations addressed to the legislative bodies.

## **F. Review of the Ombudsman and Mediation function in the United Nations system organizations ([JIU/REP/2025/5](#))**

41. This report provides a comprehensive assessment of the Ombudsman and Mediation function, which serves as a critical neutral resource for informal conflict resolution. It highlights the evolution of the function since 2015, noting increased professionalization and expanded mandates, while identifying persistent gaps in independence, resourcing, and reporting. The report emphasizes that the function is essential for fostering a respectful workplace and reducing costly litigation.

42. The report includes eight formal recommendations. Four are addressed to UNFPA with three addressed to executive heads and one is addressed to the executive boards of UNDP, UNFPA, UNICEF, UNOPS, and UN-Women. These recommendations focus on strengthening the independence of the function, ensuring adequate resourcing, and enhancing transparency through regular reporting. Annex IV provides a detailed discussion and commentary on the recommendations addressed to the legislative bodies

### ***Detailed recommendations: ([JIU/REP/2025/5](#))***

43. *Recommendation 2.* UNFPA does not support this recommendation. The Ombudsman and Mediation function serving United Nations Development Programme (UNDP), UNFPA, United Nations Children's Fund UNICEF, United Nations Office for Project Services (UNOPS), and United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) is established under a joint governance framework approved by the Executive Boards. This framework already provides for consultation with relevant stakeholders, and any changes to selection and appointment modalities would require inter-agency review and Board approval. UNFPA considers the current joint governance framework adequate to ensure transparency, independence, and fairness.

44. *Recommendations 4.* This recommendation is not applicable to UNFPA as UNFPA is part of a joint office (the Office of the Ombudsman for United Nations Funds and Programmes) and already adheres to established joint governance frameworks.

45. *Recommendation 7.* UNFPA does not support this recommendation. UNFPA participates in a joint cost-sharing arrangement with partner agencies for the Ombudsman and Mediation function. Resource levels are jointly determined and reviewed periodically across agencies, making this recommendation not applicable at the individual organization level. UNFPA supports continued joint oversight of resource adequacy through inter-agency governance mechanisms.

## **G. Review of the Health Services in the United Nations system ([JIU/REP/2025/6](#))**

46. This report provides a comprehensive assessment of the health services provided within the United Nations system. It evaluates the evolution of these services, the adequacy of resources, and the effectiveness of occupational health and safety frameworks. The report underscores the importance of the "duty of care" and the need for organizations to align their health functions with modern, preventative healthcare standards.

47. The report includes nine formal recommendations, out of which four are addressed to UNFPA. UNFPA notes that it does not maintain its own independent health services but rather leverages the health services provided by the United Nations Secretariat and the Department of Safety and Security (UNDSS). Consequently, many of the recommendations regarding the management of internal health services are not applicable to UNFPA.

### ***Detailed recommendations: ([JIU/REP/2025/6](#))***

48. *Recommendations 5, 7, and 8.* These recommendations are not applicable to UNFPA. UNFPA participates in services provided under the terms of an agreement with the United Nations and leverages existing United Nations system medical and insurance agreements and service provider networks. Regional and field operations of UNFPA are governed by United Nations system administrative instruments and safety benchmarks, ensuring consistency across all duty stations.

49. *Recommendation 9.* UNFPA supports the establishment of a centralized coordinating body characterized by high-level decision-making authority and specialized occupational health and safety expertise. This mechanism is essential to facilitate a standardized approach to health-related management efforts across the United Nations system

### **III. Status of the UNFPA implementation of Joint Inspection Unit recommendations**

50. The seven JIU reports, issued in 2025 and received by UNFPA before the deadline for this report, contained 33 recommendations directed at UNFPA. Of these, 23 are accepted, four are not accepted and six are not relevant or outside the sole remit to UNFPA.

51. In accordance with United Nations General Assembly resolution 60/258, requesting the JIU to enhance dialogue with participating organizations to strengthen the implementation of its recommendations, the JIU requested information on the follow-up to its recommendations. Of the 310 total JIU recommendations issued between 2015 and 2024, UNFPA has accepted 271 (88 per cent), while fifteen (4.8 per cent) are either not accepted or not relevant. Of those accepted, 245 (91 per cent) have been implemented, and 26 (9 per cent) are under implementation or not yet started.

52. Annexes II and III of the present report provide an update on the implementation status of the most recent recommendations from 2024 and those from the 2023 reports.

53. Of the 28 recommendations in JIU reports issued in 2024 that are relevant to UNFPA (see annex II), 18 (64 per cent) are accepted and 10 (36 per cent) are under consideration by the Executive Board. Of the 18 accepted recommendations, four have been implemented, while the remaining 14 are in progress and on target.

54. Similarly, of the 27 recommendations of relevance to UNFPA in JIU reports issued in 2023 (see annex III), four are under consideration by the Executive Board. One is not accepted. The remaining 22 recommendations (81 per cent) are accepted, with 14 (64 per cent) having been implemented, and the remaining eight are progress and on target.

55. Further details on recommendations are provided in the JIU Recommendations Tracking System available to Member States.

56. UNFPA is committed to following up on implementing the remaining JIU recommendations relevant to UNFPA and continuing its contribution to the various future JIU initiatives.

**ANNEX I****Summary of reports, notes and management letters included in this report and of relevance to UNFPA for 2025**

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Under consideration	Not relevant/ outside the sole remit of UNFPA	Not accepted	In progress
<a href="#">JIU/REP/2024/3</a>	Budgeting in organizations of the United Nations system Part I - Comparative analysis	4	3	-		2	1
<a href="#">JIU/REP/2024/4</a>	Review of the implementation of the principle of mutual recognition within the United Nations system	5	3	-		-	3
<a href="#">JIU/REP/2025/2</a>	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	15	11	-			11
<a href="#">JIU/REP/2025/3</a>	Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle	7	7	-	-	2	5
<a href="#">JIU/REP/2025/4</a>	Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis)	3	1	-			1
<a href="#">JIU/REP/2025/5</a>	Review of the Ombudsman and Mediation function in the United Nations system organizations	8	4		3		1
<a href="#">JIU/REP/2025/6</a>	Review of the Health Services in the United Nations system	9	4		3		1
<b>Total in the report to the Executive Board for 2025</b>		<b>51</b>	<b>33</b>		<b>6</b>	<b>4</b>	<b>23</b>

**ANNEX II****Status of implementation of Joint Inspection Unit recommendations from 2024 reports**

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Under Consideration	Implementation status of UNFPA relevant recommendations		
					Not accepted	Accepted	
						Implemented	In progress
<a href="#">JIU/REP/2023/6</a>	Review of flexible working arrangements in United Nations system organizations	9	6	-	-	2	4
<a href="#">JIU/REP/2023/7</a>	Review of governance and oversight of the Executive Boards of the UNDP/ UNFPA/UNOPS, UNICEF and UN-Women	10	10	10	-	-	-
<a href="#">JIU/REP/2023/8</a>	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	7	7	-	-	2	5
<a href="#">JIU/REP/2023/9</a>	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	7	1	-	-	-	1
<a href="#">JIU/REP/2024/2</a>	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	6	4	-	-	-	4
<b>Total in the report to the Executive Board for 2024</b>		<b>39</b>	<b>28</b>	<b>10</b>	<b>-</b>	<b>4</b>	<b>14</b>

**ANNEX III****Status of implementation of JIU recommendations from 2022 and 2023 reports (received in 2023), as of 31 March 2026**

Report symbol	Report title	Total recommendations	Assigned to UNFPA	Under Consideration	Implementation status of UNFPA relevant recommendations		
					Not accepted	Accepted	
						Implemented	In progress
<a href="#"><u>JIU/NOTE/2022/Rev.1</u></a>	Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness	6	6		-	4	2
<a href="#"><u>JIU/REP/2023/1</u></a>	Review of management and administration in the United Nations Population Fund	6	6	4	-	2	-
<a href="#"><u>JIU/REP/2023/2</u></a>	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	7	1		1	-	-
<a href="#"><u>JIU/REP/2023/3</u></a>	Review of accountability frameworks in the United Nations system organizations	5	5			4	1
<a href="#"><u>JIU/REP/2023/4</u></a>	Review of mental health and well-being policies and practices in United Nations system organizations	11	9		-	4	5
<b>Total in the report to the Executive Board for 2023</b>		<b>35</b>	<b>27</b>	<b>4</b>	<b>1</b>	<b>14</b>	<b>8</b>

## ANNEX IV

## Review of relevant Joint Inspection Unit recommendations in 2025 for consideration by the Executive Board

RECOMMENDATIONS	MANAGEMENT COMMENTS
<b>Budgeting in organizations of the United Nations system Part I - Comparative analysis (<a href="#">JIU/REP/2024/3</a>)</b>	
<p><b>Recommendation 2.</b> The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations, in their capacity as members of CEB, to update, by the end of 2027, the Standard classification of objects of expenditure and make it publicly available, inter alia, for use as a reference document in budgeting.</p>	<p>While UNFPA originally agreed with the recommendation, further United Nations-system wide review resulted in a different approach; UNFPA highlights the following historical context, system-wide developments, and harmonized practices established under the FBN.</p> <p>Evolution of financial reporting: The original classification of objects of expenditure, developed under the Administrative Committee on Coordination, provided a detailed list of 51 expenditure objects across eight categories. However, in 2010, the FBN adopted a revised framework for inter-agency financial reporting, approving a more modern, harmonized classification consisting of eight broad expense categories.</p> <p>Harmonized Agency Advancements: Since 2010, UNFPA has worked jointly with UNDP, UNICEF, UN-Women, and other entities within FBN working groups to establish harmonized cost definitions, classifications, and cost-recovery methodologies. These frameworks are highly tailored to the specific operational models of funds and programmes, enabling greater transparency across time and between entities.</p> <p>Adoption of United Nations Data Cube Standards: In November 2021, the FBN endorsed an approach to use the United Nations Data Cube Standards for system-wide reporting of financial data (specifically, Standard II – United Nations system function) as the harmonized cost categories.</p> <p>Refinement of "enabling functions": Applying the Data Cube standards prompted a review of 'operating costs' to better determine indirect and direct costs for cost recovery. At its 38th meeting in May 2022, the FBN formally endorsed the definition of 'enabling functions' for financial reporting. This definition accurately captures the indirect costs associated with corporate services and support functions (e.g., executive direction, legal affairs, audit, information technology, finance, and human resources at headquarters and regional levels) that cannot be readily traced to specific programmes.</p> <p>Therefore, UNFPA management does not support the recommendation to update the original standard classification of objects of expenditure. Given the vast diversity of organizational structures, mandates, and business models across the United Nations system, UNFPA considers that pursuing a further unified, detailed classification of objects of expenditure is not practical. Reverting to such a model would conflict with deeply established internal financial reporting frameworks and disrupt the harmonized integrated budget methodologies already successfully implemented by UNFPA, UNDP, UNICEF, and UN-Women.</p>

	UNFPA will instead continue to work through the FBN to monitor, refine, and support the application of the "enabling functions" definition and the United Nations Data Cube standards in system-wide reporting, which effectively achieves the JIU's underlying goal of financial transparency and comparability.
<p><b>Recommendation 3.</b> The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, starting with the next budget cycle, so as to ensure a meaningful decision-making process.</p>	UNFPA partially supports this recommendation. While UNFPA is fully committed to transparency and accountability, the organization's current results-based integrated budget presentation—harmonized with UNDP, UNICEF, and UN-Women—was specifically designed and approved by the Executive Board to shift the focus from activity-based inputs to strategic outcomes. UNFPA provides comprehensive financial annexes and supplementary information as required by the Board. Reverting to highly granular, input-based reporting may risk diluting the strategic focus of the Board's decision-making processes.
<p><b>Review of the implementation of the principle of mutual recognition within the United Nations system (JIU/REP/2024/4);</b></p>	
<p><b>Recommendation 5.</b> The legislative organs and governing bodies of United Nations system organizations should, by the end of 2026, request the executive heads of signatory organizations to the Mutual Recognition Statement who have not yet done so to include the efficiency gains resulting from the implementation of the principle of mutual recognition in their regular reporting in order to ensure proper monitoring and oversight.</p>	<p>UNFPA partially supports this recommendation. UNFPA notes that mutual recognition is an enabler of inter-agency cooperation, and therefore entities should not be required to report separately on efficiency gains resulting solely from an enabler. All efficiencies from inter-agency cooperation (such as the Business Operations Strategy, Common Back Offices, Global Shared Services, and Common Premises) currently reported by entities are inherently the result of the principle of mutual recognition.</p> <p>UNFPA has been measuring its operational efficiencies since 2019 in line with UNSDG guidance. UNFPA efficiency gains calculations include specific initiatives, bilateral cooperation, and United Nations reform initiatives, which are measured using standardized methodologies developed by United Nations inter-agency task teams coordinated by the United Nations Development Coordination Office. This information is subsequently presented annually through the Secretary-General's report. Because efficiencies gained from mutual recognition are already fully integrated into UNFPA's realized efficiencies, establishing a separate reporting requirement would be redundant.</p>
<p><b>Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (JIU/REP/2025/2)</b></p>	
<p><b>Recommendation 3.</b> At the beginning of 2028, legislative organs and/or governing bodies of United Nations system organizations should request an update from the executive heads of their respective organization with regard to progress made in reviewing sexual exploitation, abuse and harassment policies as well as any change management procedures associated with the revisions.</p>	UNFPA supports this recommendation and stands ready to provide the Executive Board with the requested updates regarding progress made in reviewing its PSEAH policies and associated change management procedures

<p><b>Recommendation 13.</b> By the end of 2026, legislative organs and/or governing bodies should request that executive heads of United Nations system organizations produce an annual report on all disciplinary measures taken against their respective personnel for sexual misconduct, including the nature of the misconduct, whether subjects were added to the Clear Check database of sexual misconduct records, any assistance provided to victims and the number of all relevant criminal referrals made to the competent national authorities.</p>	<p>UNFPA supports this recommendation. UNFPA is committed to transparency and accountability and will ensure that comprehensive reporting on disciplinary measures, Clear Check additions, victim assistance, and criminal referrals is provided to the Executive Board in alignment with system-wide practices.</p>
<p><b>Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle (JIU/REP/2025/3)</b></p>	
<p><b>Recommendation 7.</b> The governing bodies and legislative organs of participating organizations are encouraged to reaffirm that negotiations with donors shall be guided by the interests of the organizations, within the boundaries of the applicable legal framework and the overarching principles of effectiveness, efficiency, transparency and accountability in the use of donor-provided funds. They are further invited to call upon all donors to: (a) fully respect the autonomy and independence of international organizations and their privileges and immunities; (b) refrain from exerting undue influence through the imposition of oversight or reporting conditions that are incompatible with the principles of organizational autonomy and independence or that may compromise the integrity, efficiency, objectivity and independence of internal oversight mechanisms; (c) give due consideration to the standard assurance mechanisms approved by governing bodies or legislative organs; and (d) carefully evaluate the necessity and cost implications of introducing additional and bespoke reporting and oversight requirements.</p>	<p>UNFPA supports this recommendation. UNFPA reaffirms that negotiations with donors must be guided by the organization’s mandate and the overarching principles of effectiveness, efficiency, and accountability. UNFPA consistently advocates for donors to rely on standard assurance mechanisms approved by the Executive Board and to evaluate the necessity and cost implications of bespoke reporting requirements.</p>

<b>Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis) (JIU/REP/2025/4)</b>	
<p><b>Recommendation 3.</b> The legislative organs and governing bodies of the JIU participating organizations that have not yet done so should request the executive heads to submit proposals by the end of 2028 to incorporate into their programme support cost and/or cost-recovery policies a clear definition of direct and indirect costs (including a detailed description of the components comprising each category); explicit reference to the provisions outlined in the financial regulations and rules; and, where applicable, the inclusion of any established preferential, reduced or discounted rates.</p>	<p>UNFPA supports this recommendation. UNFPA is committed to providing the Executive Board with clear, comprehensive definitions of direct and indirect costs within its cost-recovery framework. UNFPA will ensure that future proposals to the Board explicitly reference the relevant financial regulations and rules and provide transparency regarding any established preferential or discounted rates, in line with the organization's commitment to financial accountability.</p>
<b>Review of the Ombudsman and Mediation function in the United Nations system organizations (JIU/REP/2025/5)</b>	
<p><b>Recommendation 8.</b> The Executive Boards of UNDP, UNFPA, UNICEF, UNOPS and UN-Women should ensure that the office of their Ombudsman is provided with the required resources in line with the provisions of the memorandum of understanding.</p>	<p>This recommendation is addressed to the Executive Boards of the organizations, rather than to UNFPA management. UNFPA notes the recommendation and remains committed to supporting the Executive Board's review of the proposed budget through established governance processes. UNFPA will continue to support the joint Ombudsman function through its agreed financial and administrative contributions, as defined in the inter-agency Memorandum of Understanding.</p>

## ANNEX IV-A

**This special annex IV-A provides an overview of JIU recommendations addressed to the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women in the review of governance and oversight of the Executive Boards ([JIU/REP/2023/7](#)), along with associated management comments.**

The UNDP/UNFPA/UNOPS Executive Board requested the entities to submit, as part of the documentation for the First Regular Session 2025, a note containing the entities’ preliminary view on the recommendations. These views are reflected in the table below. After the First Regular Session 2025, a cross-boards working group comprising fifteen Member States, with balanced geographical representation, was set up to conduct a thorough review of the recommendations and assess which ones are to be implemented. The working group has since requested information to the Executive Boards Secretariats and the entities - including their independent functions - through a set of different questionnaires. UNFPA has provided the requested information - in consultation as needed with the UNDP/UNFPA/UNOPS Secretariat and the other entities - and remains ready to support the process as needed. At the First Regular Session 2026, with decision 2026/3, the Executive Board requested the working group to continue to deliver on its mandate and to elaborate and share, by the annual session 2026, preliminary elements of proposals for the implementation of the Joint Inspection Unit recommendations, and to submit a report, including concrete proposals and, as appropriate, elements of a draft decision, for the independent consideration of the participating Executive Boards at their respective second regular sessions in 2026.

<b>Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (<a href="#">JIU/REP/2023/7</a>)</b>	
<b>Recommendation 1.</b> The Executive Boards should request that the Economic and Social Council clarify the definition of new initiatives, as outlined in General Assembly resolution 48/162, and define a process by which such initiatives will be recommended for approval, through the Council, to the General Assembly, as necessary.	UNFPA interventions are clearly defined in its strategic plan, which is in line with the UNFPA mandate and approved by the Executive Board. All UNFPA initiatives will continue to be developed within the framework of the strategic plan.

<p><b>Recommendation 2.</b> The Executive Boards should develop terms of reference that fully describe their governance responsibilities and adhere to the best practices in relation to the JIU benchmark and submit them for approval by the Economic and Social Council and the General Assembly.</p>	<p>UNFPA is supportive of all efforts to enhance transparency. Should the Board wish to develop such terms of reference, it would be important to note that the overall mandate and functions of the Executive Boards are described in General Assembly resolution 48/162. The functions are identified in a way that ensures full complementarity with the functions of the General Assembly and the Economic and Social Council.</p> <p>The overall mandate is identified as “providing inter-governmental support to and supervision of the activities of each fund or programme, in accordance with the overall policy guidance of the General Assembly and the Economic and Social Council.”</p> <p>The following five key support and supervisory functions are clearly identified (in paragraph 22, b, d, e, f and h):</p> <ul style="list-style-type: none"> <li>➤ Receive information from and give guidance to the head of each fund or</li> <li>➤ programme on the work of each organization;</li> <li>➤ Monitor the performance of the fund or programme;</li> <li>➤ Approve programmes, including country programmes;</li> <li>➤ Decide on administrative and financial plans and budgets;</li> <li>➤ Encourage and examine new programme initiatives.</li> </ul>
<p><b>Recommendation 3.</b> Based on their own approved terms of reference, the Executive Boards should develop terms of reference for Board members that are aligned with the JIU benchmark, including for specialized positions, such as Bureau members.</p>	<p>UNFPA is supportive of all efforts to enhance transparency. Should the Board wish to develop such terms of reference, the existing Rules of Procedure provide guidance on the functions of the Executive Board and its members.</p>
<p><b>Recommendation 4.</b> The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.</p>	<p>UNFPA supports all efforts at enhancing effective oversight. Before creating any new committees, the Board may wish to consider whether existing structures/mechanisms could be used more effectively to the same end.</p> <p>Should the Board wish to establish committees, the Board may wish to consider how to avoid duplication between such committees and other existing committees, such as the ACABQ or the Fifth Committee.</p> <p>It should also consider how to avoid politicizing the work of the Board in providing oversight and technical guidance to the operational agencies.</p> <p>The feasibility of this recommendation should also be assessed, with respect to:</p> <ul style="list-style-type: none"> <li>➤ Ensuring inclusive representation of the five regional groups;</li> <li>➤ Taking into account the actual capacity of the delegations, as well as capital-based teams, and in particular how participation in such committees could be equitably ensured for Member States with different resource capacities;</li> <li>➤ Costs associated the establishment and functioning of such committees and how these costs will be funded/financed on an ongoing and sustainable basis;</li> <li>➤ How to ensure the continued primacy of the full Executive Board in exercising its oversight functions.</li> </ul>

<p><b>Recommendation 5.</b> The Executive Boards should implement the recommendations made by JIU in its 2019 report on audit and oversight committees, including on strengthening the independence of an oversight committee by having a direct reporting line to the Executive Board.</p>	<p>The UNFPA Oversight Advisory Committee (OAC) was established with the specific mandate of providing advisory services to the UNFPA Executive Director – in line with the UNFPA oversight policy approved by the Executive Board – in order to allow the Executive Director to fulfill their oversight responsibilities. Hence, the reporting line of the OAC is to the Executive Director.</p> <p>The Executive Board has full access to the UNFPA Oversight Advisory Committee, and its annual report is shared with the Board ahead of its annual session. The OAC Chair has unrestricted access to the Board and its President. As part of the revised OAC terms of reference, the Executive Director also invites on an annual basis the OAC Chair and the Executive Board President to a meeting to discuss issues of common interest.</p> <p>In response to the recommendations in the JIU report on audit committees (<a href="#">JIU/REP/2019/6</a>), in 2021, UNFPA revised the OAC terms of reference to specifically include a presentation to the Executive Board at its annual session. The Executive Board (in decision 2023/7) also requested the UNFPA OAC, and equivalent bodies in other agencies, to present its annual report and key considerations to the Executive Board at its annual session. This request is in line with the updated OAC terms of reference, and UNFPA has implemented the decision since the annual session 2024.</p> <p>The proposed change in reporting line could also compromise the very nature of the OAC – as an advisory body that supports the Executive Director in her oversight functions – thereby ultimately weakening the exercise of such function. Establishing more opportunities for dialogue between the Executive Board and the audit committees may be one effective avenue to pursue instead.</p> <p>UNFPA appreciates there are different approaches to securing the independence of the oversight committees; however, it maintains that the current structure and functioning of the OAC, as an advisory body to enable the UNFPA Executive Director to fulfill her oversight responsibilities, is a best practice in terms of independence – and of immense value in strengthening oversight, transparency and risk management within the organization.</p> <p>Appointed following a robust recruitment process, involving an external recruitment company, the OAC has unfettered access to senior managers and documentation, and exercises independent authority to reach any findings or conclusions and make any recommendations it deems appropriate.</p> <p>UNFPA stands ready to support any change requested by its Executive Board. Should the recommendation to change the reporting lines of the oversight advisory committees of the organizations be implemented, the recommendation would need to be implemented consistently across all committees of the various entities across the United Nations.</p>
<p><b>Recommendation 6.</b> The Executive Boards should request that their secretariats collaborate on the preparation of harmonized terms of reference for all Board secretariats, aligned with the JIU benchmark and submitted to their respective Boards for approval.</p>	<p>UNFPA supports all efforts at enhancing transparency and stands ready to support this exercise. The Rules of Procedure of the UNDP/UNFPA/UNOPS Executive Board (in particular rules 10 and 11) refer to the functions of the secretariat.</p> <p>It is also important to reflect that different structure and sizes of the secretariats and mandates of the organizations in question.</p>

<p><b>Recommendation 7.</b> The Executive Boards should assess their current rules of procedure and working methods to support more engaged participation by all Board members and more efficient and effective means for discussion and decision-making.</p>	<p>UNFPA supports all efforts at enhancing engagement of Member States. The Board has, over time, introduced changes to its working methods to be more effective, efficient and engaged. For example, informal consultations were introduced ahead of the Board sessions to provide more time for discussion and ensure that consensus could be built. Also, retaining a practice introduced during the COVID-19 pandemic, all informal consultations and briefings are now held virtually to ensure boarder participation. Documentation for the sessions is now provided only in electronic format, increasing efficiency and sustainability.</p> <p>UNFPA agrees, however, that, in light of the increasing complexity of the sessions, in terms of number of items to be discussed, and the need to ensure engaged participation by all Board members and observers, additional changes could be introduced.</p> <p>Whichever change the Executive Board decides to introduce, it is imperative that the practice of striving for decision-making by consensus, which is at the heart of the policy guidance set forth in General Assembly resolution 48/162 and has been kept over three decades of Executive Boards decisions, is maintained to ensure maximum inclusivity in the process and ownership of the decisions, as well as support for the organization’s work at the country level in particular.</p>
<p><b>Recommendation 8.</b> The Executive Boards should direct their respective organizations to ensure that the charters, frameworks and terms of reference of independent and advisory functions and committees reflect the roles and responsibilities of the Boards, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure independence.</p>	<p>This recommendation aggregates different independent offices into one recommendation.</p> <p>In line with Executive Board decision 2022/22, UNFPA now includes, as an annex to the annual report of the Executive Director, a summary of the oversight functions responsible for audit, investigation, ethics, evaluation and whistle-blower protection, and their reporting lines.</p> <p>The charter of the UNFPA Office of Audit and Investigation Services, which was revised in 2023 and shared with the Executive Board, makes clear reference to the Executive Board and the OAI reporting requirements to the Executive Board.</p> <p>The UNFPA evaluation policy already reflects the roles and responsibilities of the Executive Board, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure the independence of the evaluation function within UNFPA. This new policy was adopted by the Board at its first regular session 2024.</p> <p>Regarding the framework and terms of reference for the Ethics Office of UNFPA, this is set forth in ST/SGB/2007/11, the Secretary-General’s bulletin on the United Nations system-wide application of ethics: separately administered organs and programmes. The Secretary-General’s Bulletin has been introduced as an integral part of the UNFPA regulatory framework by the Executive Director’s issuance document of 1 December 2007.</p> <p>The Bulletin also created the Ethics Panel of the United Nations which is tasked with establishing a unified set of standards and policies of the United Nations Secretariat and of the separately administered organs and programmes. The Bulletin also provides that the executive heads of the separately administered organs and programmes include in their annual report to their respective Executive Board, the recommendations made by the United Nations Ethics Panel that specifically relate to them.</p> <p>The UNFPA OAC terms of reference include very clearly the OAC reporting obligations to the Executive Board.</p>

<p><b>Recommendation 9.</b> The Executive Boards should direct their respective organizations to ensure that the roles and responsibilities of the Boards for risk management are appropriately reflected in the organizational policies on risk management.</p>	<p>The UNFPA enterprise risk management (ERM) policy and the ‘three lines of defence model already spell out the role of Executive Board in ensuring accountability for organizational oversight, clearly indicating that the Executive Board is responsible to ensure integrity, leadership and transparency.</p> <p>The UNFPA ERM policy also clearly highlights, in a dedicated section, UNFPA reporting responsibilities to the Executive Board on risk management.</p> <p>The Executive Board requested in decision 2024/1 the inclusion of a recurring joint agenda item for decision on risk management, at its first regular sessions, starting in 2025, to provide updates on the continuous work to improve the system of enterprise risk management and to inform the Board of critical risks of strategic importance.</p>
<p><b>Recommendation 10.</b> By the end of 2024, each Executive Board should create an ad hoc committee to assess the recommendations (formal and informal) in the present review and prepare an action plan to address and implement them, including setting target dates and regular reporting on progress.</p>	<p>UNFPA stands ready to implement the Executive Board decisions on the way forward and collaborate with other United Nations entities to this end.</p>