



UNFPA ACCOUNTABILITY FRAMEWORK

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I. Introduction

1. This document presents the UNFPA accountability framework, a stand-alone document, which brings together, in a systematic and coherent manner, the various components designed to ensure that the organization is held accountable to its stakeholders, as defined by the United Nations Charter, relevant General Assembly resolutions, the ICPD Programme of Action and the Sustainable Development Goals.
2. The UNFPA accountability framework serves as the overarching umbrella that encompasses and integrates all other internal frameworks related to accountability — including internal control, risk management, ethics, protection from sexual exploitation and abuse and sexual harassment (PSEAH), financial management and oversight. It provides the foundation for the coordination, alignment and coherence of these interlinked systems in support of the UNFPA mandate, performance, and transparency.
3. Taken together, these elements are intended to improve the implementation of the organizational mandate, enhance coherence within the broader United Nations system and strengthen trust in UNFPA — including among its legislative organs, governing bodies, staff members and partners.
4. The framework also draws upon international best practices, such as the International Organization for Standardization ISO 37000 standard for the definition of an accountability system.
5. Following the 2007 Accountability Framework, UNFPA adopted the International Public Sector Accounting Standards (IPSAS), in 2012. This transition significantly strengthened the organization's financial reporting, transparency, and overall financial accountability by aligning with internationally recognized public sector standards.”
6. In line with the definition and benchmarks set by the Joint Inspection Unit (JIU), as articulated in its report [review of accountability frameworks in the United Nations system organizations \(JIU/REP/2023/3\)](#), the UNFPA accountability framework comprises five interconnected components that collectively define the organization's approach to accountability. These components are: (a) accountability pillars; (b) accountability compact; (c) accountability system and enabling environment; (d) framework indicators; and (e) implementation, monitoring and review.
7. This document supersedes the 2007 UNFPA accountability framework.

Definition of accountability

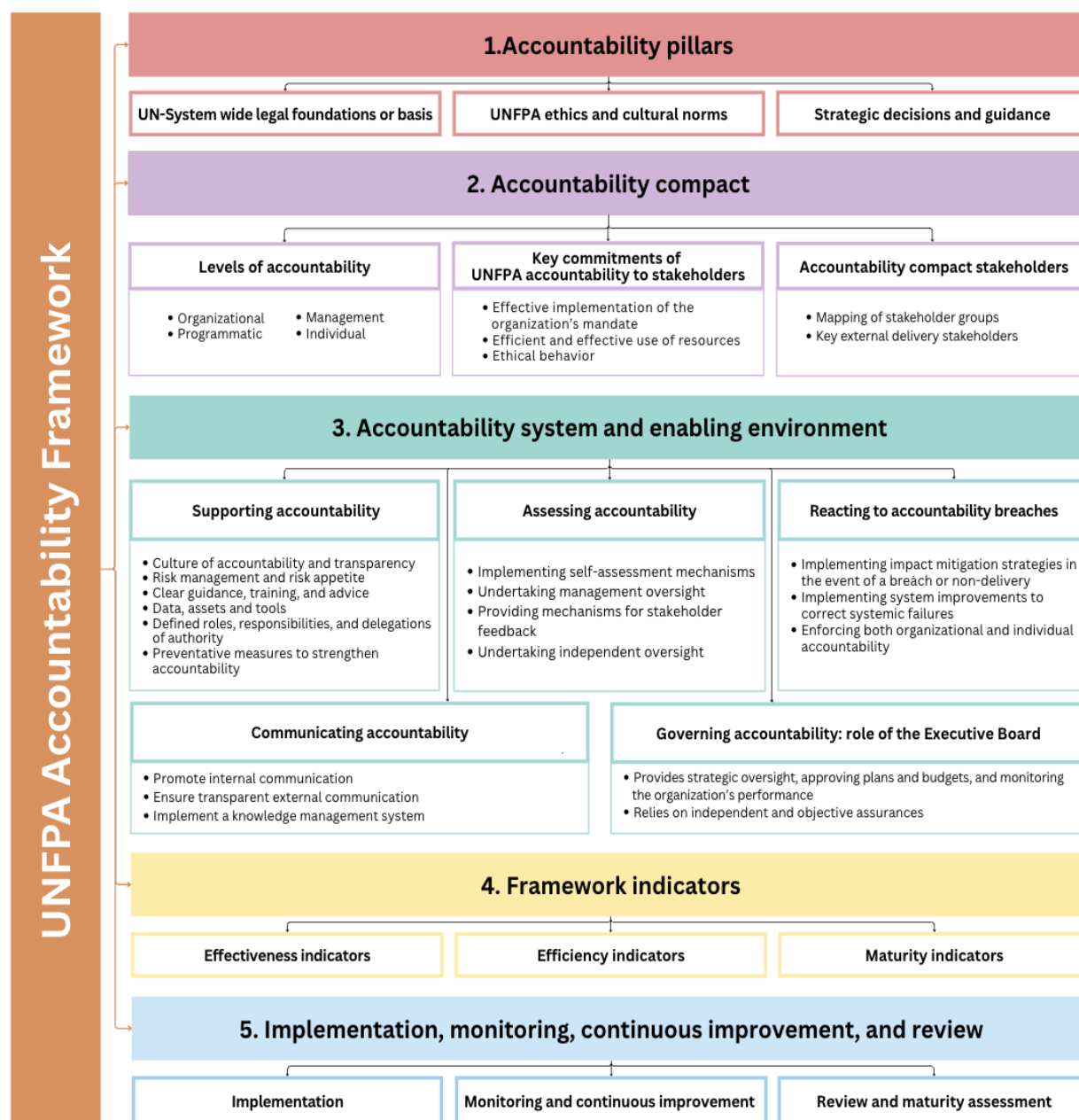
8. UNFPA adopts the system-wide definition of accountability established by the General Assembly in resolution 64/259, which states:

“Accountability is the obligation of an organization and its personnel to be answerable for all decisions made and actions taken, and to be responsible for honouring their commitments, without qualification or exception.

Accountability includes: (i) achieving objectives and high-quality results in a timely and cost-effective manner; (ii) fully implementing and delivering on its mandate in compliance with all resolutions, regulations, rules and ethical standards; (iii) verifiable, objective, accurate and timely reporting on performance results; (iv) responsible stewardship of funds and resources; (v) all aspects of performance, including a clearly defined system of rewards and sanctions; and (vi) due recognition of the important role of the oversight bodies and in full compliance with accepted recommendations.”

9. Figure 1 below provides a comprehensive overview of the key components of the UNFPA accountability framework and their interrelationships. Each component plays a distinct but complementary role in ensuring that UNFPA remains transparent, responsive and fit-for-purpose in delivering on its mandate. Together, these components interact and reinforce each other to help UNFPA meet its strategic objectives, deliver results, manage risks and uphold its commitments to stakeholders. Each of the following sections of this document corresponds to one of these five components and describes them in greater detail.

Figure 1.
The UNFPA accountability framework



II. UNFPA accountability pillars

10. In line with the Joint Inspection Unit (JIU) guidance (JIU/REP/2023/3), the term ‘*accountability pillars*’ refers broadly to the foundational elements that shape an organization’s accountability framework.¹ These include (a) the United Nations system-wide legal basis; (b) UNFPA ethical and cultural norms; and (c) strategic decisions and guidance.

11. The UNFPA accountability framework is anchored in a set of such core organizational pillars, which articulate the commitments, values and legal foundations that guide the design, implementation and continuous strengthening of the accountability system.

A. United Nations system-wide legal basis

12. UNFPA is a subsidiary organ of the General Assembly within the meaning of Article 22 of the [Charter of the United Nations](#) ([General Assembly resolution 3019 \(XXVII\)](#)). UNFPA is committed to upholding international law and human rights standards and instruments. Key reference documents include the [Universal Declaration of Human Rights](#), the [Programme of Action of the International Conference on Population and Development](#) (ICPD), and the 2030 Agenda for Sustainable Development.

13. The organization’s mandate was first established by the Economic and Social Council in [resolution 1763 \(LIV\)](#) of 1973 and is further shaped by [General Assembly resolution 31/170](#) which established the initial framework for UNFPA operations and [General Assembly resolution 64/259](#), which outlines the accountability of the Secretariat.

14. UNFPA further commits to operating ethically and ensuring the protection and safeguarding of personnel and communities, while upholding full respect for human dignity. All actions and behaviours must adhere to the highest standards of conduct applicable to United Nations organizations, as defined in the [Standards of Conduct for the International Civil Service](#).

15. Collectively, these instruments constitute the principal legal basis that underpin UNFPA’s accountability framework and define one of its core pillars.

B. UNFPA ethics and cultural norms

16. UNFPA is committed to acting with integrity, transparency and accountability, consistently reflecting its core values, as articulated in the [UNFPA Mission Statement](#) and the United Nations Standards of Conduct. UNFPA is guided by its core values of integrity, respect and accountability. These values underpin a principled, transparent and inclusive organizational culture that promotes diversity, fosters ethical behaviour and upholds the highest standards of human rights, including gender equality and non-discrimination.

17. These core values are further reinforced by five key principles adopted as part of the culture initiative led by the Executive Director: (a) trust and respect; (b) belonging; (c) commitment and accountability; (d) team spirit; and (e) innovation. Together, these five principles aim to foster a positive and values-driven culture within UNFPA that aligns with broader United Nations norms and expectations. These principles also reinforce the zero-tolerance policy of UNFPA for any form of wrongdoing.

¹ While the JIU report also references additional influencing factor under the broader category of ‘accountability pillars,’ this framework addresses such elements under other interconnected accountability components.

C. Strategic decisions and guidance

18. The UNFPA accountability framework is also shaped by the strategic decisions and guidance regularly issued by the Executive Board and the Executive Director. These decisions guide the implementation of the UNFPA mandate and provide the foundation for its accountability system.

19. Collectively, this strategic guidance and the decisions taken by the Executive Board define how UNFPA operates and performs. They form a critical foundation for the accountability framework, ensuring that it remains robust, fit-for-purpose and responsive to the organization's evolving needs and operational priorities.

III. UNFPA accountability compact

20. The UNFPA accountability compact represents a foundational commitment by the organization, its personnel and its partners to fulfill the UNFPA mandate and to uphold the highest standards of transparency, responsibility and ethical conduct.

21. The compact defines both the '*what*' – the core objectives for which UNFPA is accountable - and the '*who*' – the stakeholders who share the responsibility for achieving those objectives within the UNFPA accountability framework. It establishes a system of checks and balances, transparency and mutual accountability across the entire organization and its external network.

22. Accountability is a fundamental obligation for all UNFPA personnel and stakeholders. However, the degree of accountability is progressive and corresponds to the role, level of responsibility and authority assigned to each individual or entity. Senior leadership bears a heightened duty to model and uphold the core values of UNFPA, while all staff members and stakeholders are expected to contribute to the organization's integrity and performance within the scope of their roles.

A. Levels of accountability

23. The UNFPA accountability framework operates across four interconnected levels of accountability, ensuring a clear chain of responsibility and responsiveness throughout the organization and to its external stakeholders:

- (a) *Organizational accountability*. This is the highest level of accountability, encompassing the overall obligations of UNFPA to its governing body (the Executive Board) and, through it, to the Economic and Social Council (ECOSOC) and the General Assembly to its external stakeholders, including donors, partner governments, implementing partners, target populations (beneficiaries) and civil society.
 - i. Organizational accountability covers achieving the UNFPA mandate and strategic objectives, as outlined in the UNFPA strategic plan. It includes setting the overall strategic direction, ensuring effective and efficient resource allocation, reporting on overall performance, maintaining the highest ethical standards and responding appropriately to stakeholder feedback.
 - ii. Organizational accountability is supported by strategic planning processes, risk management frameworks, internal controls and formal reporting to the Executive Board.
- (b) *Programmatic accountability*. This level focuses on accountability for the design, implementation, monitoring, evaluation and adaptation of UNFPA programmes and projects. It ensures that the Fund's programmes achieve the agreed-upon results for target populations (beneficiaries), as set out in country programme documents (or equivalent planning documents).

- i. Programmatic accountability also ensures that resources are utilized effectively and efficiently, and that programmes achieve specific outputs while contributing to broader development outcomes.
- (c) *Management accountability.* This level focuses on the responsibilities of managers at all levels (headquarters, regional offices and country offices) for supervising, directing and monitoring the work of their teams and units. It ensures that activities are aligned with the UNFPA mandate, strategic objectives and the accountability framework itself.
- i. Responsibilities include setting clear expectations, providing guidance and support, ensuring compliance with policies and procedures, managing risks effectively and fostering a culture of accountability. Headquarters provides overall strategic direction, policy guidance, oversight and responsibility for implementation of global programmes; regional offices provide oversight, technical assistance, and support to country offices and implementation of regional programmes; and country offices are responsible for the day-to-day implementation of programmes.
 - ii. In addition to operational management, centralized and decentralized evaluations constitute an essential part of management accountability at all levels of the organization. Country offices are responsible for conducting evaluations of their programmes and projects, with regional offices providing technical oversight and acting as the first layer of quality assurance. Guidance and support are provided by the decentralized evaluation team of the Independent Evaluation Office (IEO), ensuring alignment with the UNFPA Evaluation Policy 2024 and organizational quality standards. The IEO centralized and decentralized evaluation function strengthens evidence-based decision-making and accountability for results at all levels.
- (d) *Individual accountability.* This level defines the accountability of all UNFPA staff members, personnel and partners for fulfilling their assigned responsibilities, adhering to UNFPA policies, procedures and code of conduct, and upholding the highest ethical standards.
- i. It encompasses fulfilling job description requirements, participating in performance evaluations, reporting on progress against individual workplans, and proactively identifying and mitigating risks. It also includes a clear obligation to cooperate fully with duly authorized oversight activities, including audits, evaluations and investigations, in accordance with applicable policies and procedures. Individual accountability is supported by the performance management system, the code of conduct and the disciplinary framework. It also includes a commitment to the prevention of and response to sexual exploitation and abuse and sexual harassment, ensuring a survivor-centred approach in all related efforts.

24. These four levels of accountability are interconnected and mutually reinforcing. Individual accountability contributes to management and programmatic accountability, which, in turn, contribute to organizational accountability. Accountability is also a two-way process: individuals are accountable upwards to their managers and the organization, while managers have a downward accountability to provide support, guidance and the necessary resources to enable their personnel to fulfill their responsibilities. This comprehensive system ensures that UNFPA is accountable to all stakeholders and effectively delivers on its mandate.

B. Key commitments of UNFPA accountability to stakeholders

25. Specifically, UNFPA commits to being accountable to its stakeholders for:

Effective implementation of the organization's mandate

26. This entails ensuring all actions and operations are aligned with the core mandate of UNFPA, as defined in the [United Nations Charter](#), relevant General Assembly and ECOSOC resolutions, the [ICPD Programme of Action](#) and the UNFPA strategic plan that guides the organization's strategic direction.

Efficient and effective use of resources

27. UNFPA is committed to ensuring the sound and effective use of all allocated financial resources, including both core (regular resources) and non-core funds (other resources), as well as human resources and infrastructure. It exercises responsible stewardship of all entrusted assets, acting in accordance with the [UNFPA Financial Regulations and Rules](#) and all other applicable guidance.

28. This commitment includes ensuring responsible resource allocation and expenditure, achieving value for money in all procurement and implementation processes and ensuring appropriate and timely reporting to all stakeholders, particularly donors and governing bodies, to maintain trust and demonstrate compliance.

Ethical behaviour

29. UNFPA is committed to upholding the highest standards of ethical behaviour, integrity and transparency in all its operations and interactions. This entails adherence to the [United Nations Charter](#), the [Standards of Conduct for the International Civil Service](#), as well as all relevant organizational policies and strategies.

30. Additionally, UNFPA establishes and maintains institutional mechanisms — such as policies, procedures, and support systems — to prevent, detect and respond to breaches of ethical conduct. These mechanisms are designed to protect personnel and stakeholders from harm arising from misconduct or failure to act. This includes a commitment to a culture of 'zero tolerance' in responding to violations and to ensuring that internal systems promote honesty, integrity and accountability. These efforts aim to safeguard not only UNFPA personnel but also the people and partners it serves, minimizing risks of harm that may arise from interaction with UNFPA.

31. UNFPA is committed to the principles of 'do no harm' and accountability to affected populations, which includes preventing and responding to all forms of harm, including sexual exploitation and abuse and sexual harassment, and other prohibited conduct, such as abuses of power and discrimination that may arise from its operations and interactions with personnel, partners and the communities it serves. The UNFPA protection from sexual exploitation and abuse and sexual harassment (PSEAH) strategy outlines its whole-of-organization approach and global vision for addressing sexual exploitation and abuse and sexual harassment. It is structured around three key strategic pillars, one of which is a commitment to comprehensive accountability and adherence to survivor-centred principles. It also references the various agency-specific and system-wide policies to which UNFPA adheres when it comes to PSEAH.

C. Accountability compact stakeholders

Mapping of stakeholder groups

32. The successful implementation of the UNFPA accountability compact relies on the active engagement and shared responsibility of a diverse range of internal and external stakeholders.

33. Internally, *UNFPA leadership, managers and personnel* share responsibility for embedding accountability principles across operations, planning and performance management. UNFPA leadership sets the tone at the top by fostering a culture of integrity, transparency and results-based accountability. Management and staff are expected to demonstrate ethical and professional conduct, integrate accountability into their daily work and proactively seek opportunities for improvement. Managers play a critical role in setting expectations, supporting teams and clarifying delegated responsibilities.

34. At the governance level, *the Executive Board* is the agency's governing body, providing strategic direction and overall oversight. The Executive Board's roles are described in more detail in Section IV, A, on governing accountability.

35. External assurance is provided by independent oversight bodies, including *the Board of Auditors, the Joint Inspection Unit, the Oversight Advisory Committee*, and other evaluation and assessment mechanisms. The roles and responsibilities of these oversight bodies are described in Section IV, C on assessing accountability.

36. Finally, the accountability compact also encompasses key external delivery stakeholders — including donors, implementing partners, suppliers and affected populations — who engage with UNFPA through mutual commitments related to programme delivery, funding, compliance and service use. These reciprocal accountability relationships are grounded in formal agreements, shared responsibilities and joint expectations for ethical, transparent and results-based implementation.

Key external delivery stakeholders

37. *Donors*, including governments, multilateral institutions, the private sector, foundations and other partners, are accountable for providing transparent, flexible, predictable and sustainable financing to enable UNFPA to perform its mandate, while also respecting its independence and integrity as a multilateral organization that serves all Member States and follows all agreed-upon frameworks and guidelines for accountability.

38. *Implementing partners*, including local and international nongovernmental organizations (NGOs), civil society organizations, academic institutions, other United Nations agencies and government entities, are accountable for the efficient and transparent use of resources and the achievement of expected results in line with their mandates and agreed workplans,

39. These implementing partners must uphold the highest ethical standards and principles of good governance. In addition, they are expected to provide feedback on UNFPA support and to flag areas for improvement.

40. *Suppliers and vendors* are accountable for providing goods and services of a quality consistent with agreed product and service specifications, in line with contractual requirements. Deliverables must be timely, cost-efficient and in full compliance with contractual instruments (e.g., purchase orders, long-term agreements) and relevant ethical standards and procedures.

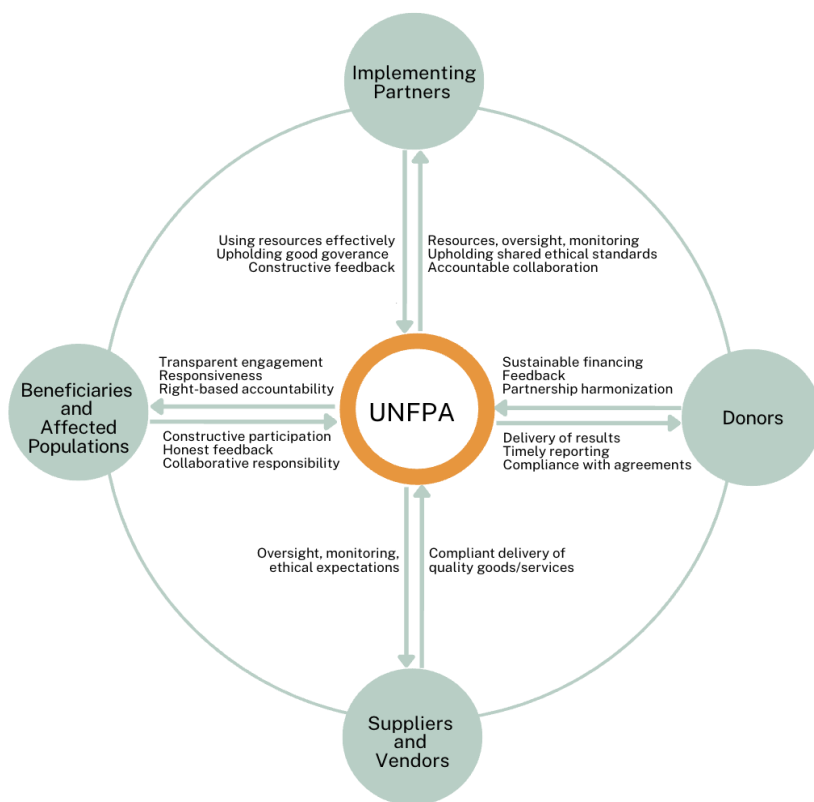
41. They are also expected to fully cooperate with UNFPA oversight and monitoring mechanisms, including audits and evaluations, as outlined in the general terms and conditions of contractual agreements. Suppliers and vendors must act in good faith, avoid any practices that may compromise ethical standards and support the integrity and transparency of UNFPA operations.

42. *Beneficiaries and affected populations* are key partners in programme delivery and evaluation and are entitled to expect a transparent, ethical and accountable delivery and evaluation of programmes. They are to be given opportunities to provide feedback to UNFPA on their needs and priorities, and the organization is obliged to make its best effort to respond to these needs and to use feedback to improve its policies and procedures, while ensuring transparency and access to information regarding their rights and entitlements under the mandate.

43. As part of this reciprocal accountability, beneficiaries and affected populations are also expected to engage constructively, provide timely and honest feedback, participate in consultations and evaluations in good faith and support the effective delivery of programmes by adhering to agreed principles of cooperation and respect. They will be active participants in evaluations and other assessments of services.

44. Figure 2 below provides a visual representation of the key external stakeholders, the reciprocal nature of accountability relationships, which play critical roles in the UNFPA accountability system.

Figure 2.
Key external stakeholder map,
outlining reciprocal relationships in the accountability framework



IV. UNFPA accountability system and enabling environment

45. The UNFPA accountability system is a comprehensive and interconnected framework that supports the implementation of the accountability compact. It comprises five interrelated components designed to promote accountability, transparency and continuous improvement across all levels of the organization.

46. Specifically, this system consolidates and strengthens existing UNFPA practices in internal control, risk management, oversight and evaluation, providing a more robust and coherent mechanism to embed accountability organization wide.

Alignment with the three lines model

47. The UNFPA accountability system is aligned with the internationally recognized ‘Three Lines Model’ for governance, risk management and internal control, as promulgated by the Institute of Internal Auditors (IIA). The model provides a structured framework to define roles and responsibilities clearly, strengthening risk management, internal control, transparency and oversight throughout the organization. It supports the protection of organizational reputation through proactive risk identification and mitigation, fosters trust with stakeholders and promotes consistency with international best practices and United Nations system standards.

48. By aligning its accountability system with this model, UNFPA ensures that roles, responsibilities and accountability relationships are clearly defined, complementary and mutually reinforcing across all organizational levels.

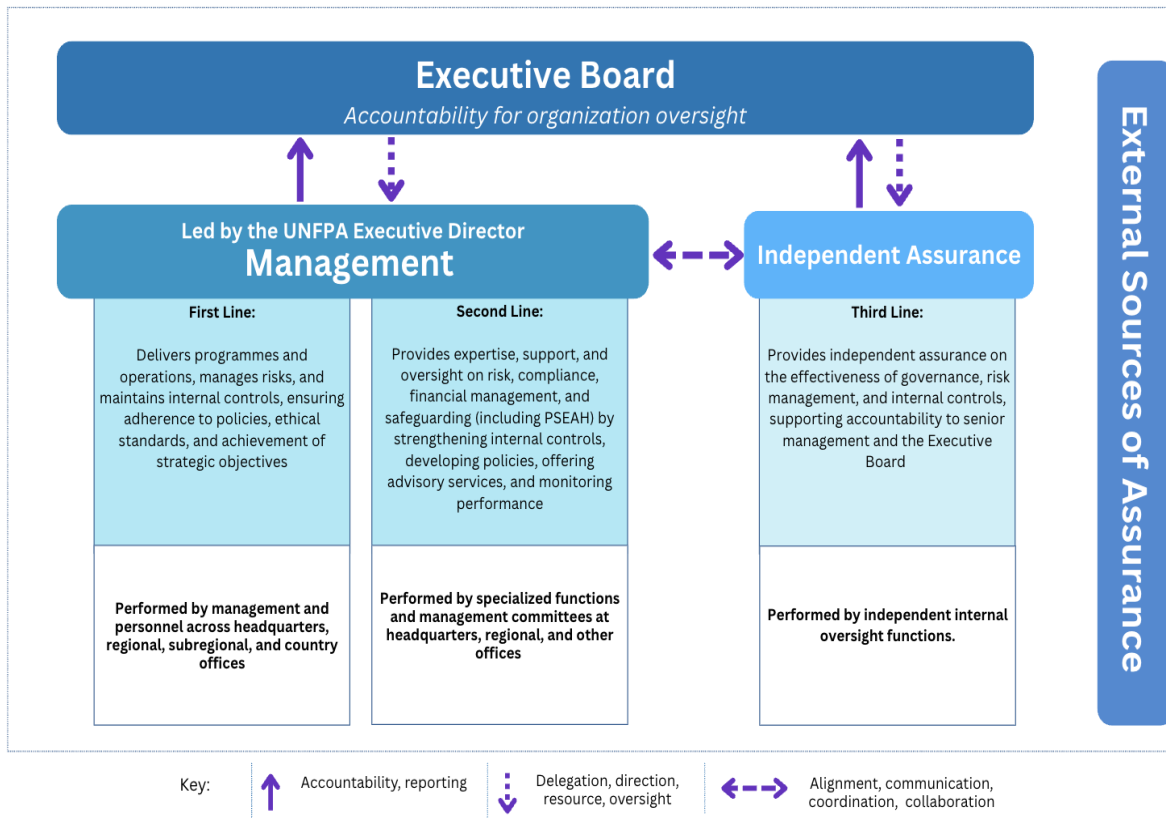
49. First-line roles are performed by management and personnel across headquarters and regional and country offices, who are responsible for delivering programmes and operations, managing risks and maintaining effective internal controls. They are directly accountable for achieving strategic objectives, adhering to organizational policies and upholding ethical and professional standards.

50. Second-line roles are performed by specialized functions that provide expertise, support and monitoring on risk management, compliance, responsible financial management and safeguarding (including PSEAH). They strengthen the internal control environment by developing policies and frameworks, offering advisory services, and monitoring risks and performance across operational, financial, compliance and reputational areas.

51. Third-line roles are performed by the Office of Audit and Investigation Services (OAIS), the Independent Evaluation Office (IEO) and the Ethics Office, each operating independently of management. Their responsibilities and functions are detailed in Section V: Independent Oversight.

52. The structure of the Three Lines Model, as applied at UNFPA, is illustrated in Figure 3 below.

Figure 3.
The Three Lines Model



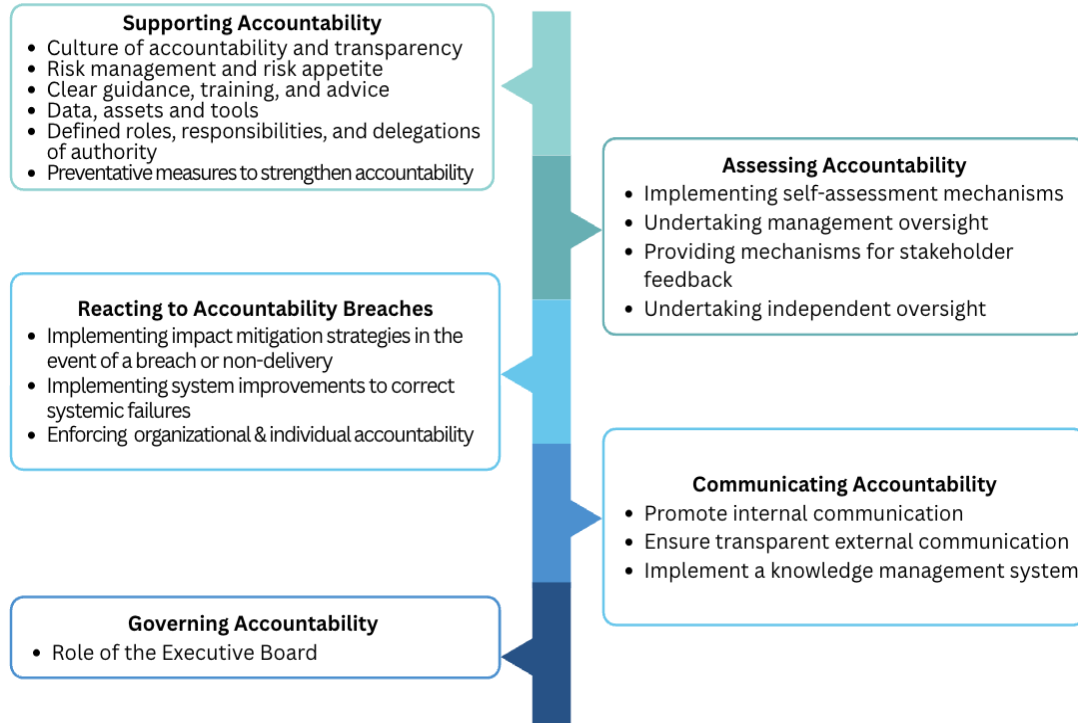
53. External assurance is provided by external oversight bodies, including the United Nations Board of Auditors (BoA); the Joint Inspection Unit (JIU); and the Oversight Advisory Committee (OAC), as detailed in Section V: Independent Oversight.

54. The Executive Board retains ultimate accountability for UNFPA. The responsibilities and functions of the Executive Board are detailed in Section III.A: Governing accountability.

Accountability system flow

55. Figure 4 below illustrates the UNFPA accountability system flow, outlining the key components that sustain and strengthen the organization's accountability system. Each of these components is explained in further detail in the subsequent sections.

Figure 4.
UNFPA Accountability System Flow



A. Governing accountability: the role of the Executive Board

56. The UNDP/UNFPA/UNOPS Executive Board is the governing body of UNFPA, providing “intergovernmental support to and supervision of the activities of the organization, in accordance with the overall policy guidance of the United Nations General Assembly and the Economic and Social Council, in accordance with its respective responsibility as set out in the Charter, and for ensuring that it is responsive to the needs and priorities of respective countries.

57. The functions of the Executive Board are to:

- (a) Implement the policies formulated by the General Assembly and the coordination and guidance received from the Economic and Social Council.
- (b) Receive information from and give guidance to the Executive Director on the work of UNFPA.
- (c) Ensure that the activities and operational strategies of UNFPA are consistent with the overall policy guidance set forth by the General Assembly and the Economic and Social Council.
- (d) Monitor the performance of UNFPA.
- (e) Ensure proper implementation of risk management by UNFPA management and staff.
- (f) Approve programmes, including UNFPA country, multi-country and area programmes, as appropriate (programme documents and extensions of ongoing programmes are approved by the Executive Board, where appropriate).
- (g) Decide on administrative and financial plans and budgets.
- (h) Recommend new initiatives to the Council, and through the Council to the General Assembly, as necessary.

- (i) Encourage and examine new initiatives.
- (j) Submit annual reports to the Council at its substantive session.²

58. To effectively discharge these responsibilities, the Executive Board relies on independent and objective assurances — including reports and oversight findings — to ensure that policy decisions are implemented, resources are used responsibly, and management is fulfilling agreed objectives.

B. Supporting accountability

59. This component focuses on establishing a strong foundation for accountability, enabling personnel and partners to effectively deliver on their accountabilities and creating an enabling environment for success.

60. It includes the following subcomponents:

Culture of accountability and transparency

61. A clear commitment to integrity and ethical values at all levels within UNFPA, driven by the Executive Board and senior management, with clearly articulated codes of conduct and principles of behaviour for all personnel.

62. This is intended to ensure that all actions of UNFPA personnel are grounded in ethical behaviour and a transparent approach to all of its activities. Senior management plays a critical role in modelling ethical behaviour and promoting a culture of accountability throughout the organization.

63. This commitment is further reinforced through the [UNFPA policy against fraudulent and other proscribed practices](#), which articulates the organization's zero tolerance approach to fraud, corruption, and other proscribed practices. UNFPA leadership — including the Executive Director and the two Deputy Executive Directors — plays a central role in modelling this commitment, fostering a culture of integrity, transparency and ethical conduct across all levels of the organization and among its partners.

64. UNFPA fosters an environment of mutual trust and transparency by establishing clear mechanisms for two-way communication and stakeholder feedback. These include internal staff surveys and confidential reporting channels, which empower personnel and partners to voice concerns and contribute to organizational learning. Such mechanisms are designed to ensure concerns can be raised without fear of retaliation, supporting a safe and responsive accountability culture.

65. All actions are designed to uphold a principle of zero tolerance for any wrongdoing and zero tolerance for inaction where any wrongdoing has taken place and ensuring that personnel and stakeholders are held accountable not only for what they do, but also for failures to act when required. UNFPA is committed to continuing to enhance the measures and systems it puts in place to prevent both action-based and omission-based failures, with clearly defined consequences for any violations of policies, rules or regulations.

Risk management and risk appetite

66. The UNFPA accountability framework is closely aligned with the organization's [enterprise risk management \(ERM\) policy](#). The ERM policy defines the roles, responsibilities and processes for identifying, assessing and mitigating risks that could affect the achievement of organizational results. The accountability framework reinforces

² General Assembly resolution 48/162 (<https://docs.un.org/A/RES/48/162>)

these risk-management practices by embedding them within the broader structures of governance, oversight and accountability. Together, the two frameworks promote a coherent and proactive approach to risk-informed decision-making, organizational integrity and transparency.

67. As part of its commitment to proactive risk management, UNFPA has adopted a [Risk Appetite Statement](#) that articulates the types and levels of risk the organization is willing to accept in pursuit of its strategic objectives. The Risk Appetite Statement serves as a strategic reference point for operational decisions, resource allocation and oversight processes.

68. As part of its broader risk management system, UNFPA has also developed the SHIELD Protocol — a crisis management methodology designed to strengthen the organization’s preparedness for reputational risks. The SHIELD Protocol serves as a key tool for safeguarding institutional credibility and ensuring a consistent, coordinated crisis response.

69. By integrating risk management and risk appetite into its accountability framework, UNFPA strengthens its ability to deliver results responsibly, maintain stakeholder trust and uphold its core values of integrity, transparency and accountability.

Clear guidance, training and advice

70. *Comprehensive policies and procedures.* Clear, up-to-date policy documents outlining processes, controls, and requirements are available. These are easily accessible, centrally located, and regularly reviewed to meet operational needs. As per the [Policies and Procedures Manual on issuance of policies and procedures, tools and guidance notes](#), management is responsible for ensuring that all personnel are aware of and understand the relevant policies, processes, controls and requirements. Notwithstanding, the personnel have an obligation to know the regulations, rules, policies and procedures of UNFPA.

71. *Targeted and regular training.* UNFPA delivers regular and tailored training to personnel and partners at all levels, focused on the practical application of the internal controls, risk management and ethical guidelines, as well as on their specific roles and responsibilities in the accountability system. These are carried out using the organization’s various learning platforms. Management is responsible for ensuring that all personnel receive the necessary training to effectively implement the accountability framework.

72. *Clear support mechanisms.* UNFPA provides dedicated support and clear guidance on all applicable regulations and policies to ensure effective implementation of the framework and provide avenues for open dialogue and consultation to ensure that stakeholders feel safe and empowered in their roles. Guidance documents are easy to understand and operational and are disseminated through multiple channels and formats to enhance accessibility.

Data, assets and tools

73. *Reliable data systems.* UNFPA uses the existing enterprise resource planning (ERP) systems, to gather data required for effective monitoring and assessment of the different elements of the system. Efforts are made to ensure that all data are reliable, routinely updated, readily accessible and safeguarded by robust information security protocols to ensure confidentiality, integrity and availability. Management is responsible for ensuring that the data used for decision-making adheres to these standards.

74. *Clear communication channels.* Different communication channels within the organization are used to ensure dissemination of information about the framework and its functioning.

75. *Management of assets.* That assets are acquired, stored and used appropriately in accordance with all applicable financial and operational policies and procedures that are related to these, and in accordance with the principles of transparency and value for money. This includes the use of tools and systems that allow for accountability and tracking of assets.

76. *Adequate funding.* UNFPA endeavours to ensure that the accountability system is supported through appropriate budgetary allocations, based on availability of resources and organizational priorities. While recognizing the evolving funding landscape and potential constraints, efforts are made to plan for and mobilize the necessary resources to support the implementation, monitoring, and continuous improvement of the constitutive elements of the accountability framework. This includes incorporating accountability-related needs into planning processes, advocating for dedicated resources, where appropriate, and exploring efficiencies within existing budgets.

Defined roles, responsibilities and delegations of authority

77. *Clear roles and responsibilities.* Roles and responsibilities are clearly defined and documented in job descriptions, workplans and terms of reference. These responsibilities are also systematically outlined in the [Organizational Handbook](#) within the UNFPA Policies and Procedures Manual, which describes functional roles across all levels of the organization. Management is responsible for ensuring that all personnel understand their roles and responsibilities within the accountability framework.

78. *Delegations of authority.* UNFPA is committed to further strengthening its framework for delegations of authority, as needed. This framework ensures that all personnel tasked with implementing the accountability framework — and those authorized to undertake financial and other operational commitments — are equipped with clear, accessible and formally documented delegation instruments. These instruments reflect the principles of segregation of duties, as outlined in the [Internal Control framework](#), and are communicated effectively to all relevant personnel to support clarity, transparency and accountability. Where formal delegations are not yet fully developed — particularly outside the area of human resources — UNFPA will prioritize their phased development as part of its broader effort to enhance internal controls and reinforce organizational accountability.

79. *Performance assessments.* UNFPA fosters a culture of reflection and continuous improvement through its Career and Performance Management system, which includes performance appraisals, developmental feedback and self-assessment tools. These mechanisms promote individual and team accountability by assessing progress, supporting learning and aligning performance with organizational priorities. The system sets clear objectives linked to results and UNFPA values, incorporates specific performance indicators and includes a feedback loop to recognize excellence. Managers are responsible for conducting regular assessments and providing constructive feedback.

Preventative measures to strengthen accountability

80. *Strategic planning.* UNFPA ensures that strategic planning processes are informed by a clear understanding of the organization's risk environment, with the aim of pre-empting potential breaches of the accountability compact. These processes will incorporate the use of appropriate planning tools, well-defined targets and transparent monitoring and reporting mechanisms to assess progress against established benchmarks. Management is responsible for ensuring that risk considerations are systematically integrated into all stages of strategic planning.

81. *Results-based management* The UNFPA accountability framework is closely aligned with the organization's results-based management system, which serves as the operational mechanism through which UNFPA plans, monitors and reports on the achievement of results in alignment with the UNFPA Strategic Plan. The accountability framework complements and reinforces this approach by promoting clear roles and responsibilities, strengthening performance measurement and enhancing data quality and transparency. Indicators developed under the framework are drawn from

and contribute to existing results frameworks, and accountability mechanisms are designed to ensure the responsible use of resources and delivery of results.

82. *Resource planning.* UNFPA ensures that the financial, human and other critical resources required for delivering the accountability compact are explicitly planned, allocated efficiently and aligned with the organization's strategic objectives. Resource planning includes clear reporting mechanisms to promote transparency, enabling stakeholders to understand how allocation and prioritization decisions are made.

83. *Ethical selection of personnel and partners.* Recruitment and selection processes for staff, non-staff personnel (including consultants, service contractors and interns) and partners must fully comply with UNFPA regulations and guidelines. These include conflict of interest assessments, reference and background checks and due diligence to identify any prior allegations of sexual misconduct. All procedures must be conducted transparently and fairly, ensuring that recruitment and selection decisions uphold the organization's ethical standards and accountability principles.

84. *Procurement.* All procurement processes adhere to UNFPA policy guidelines to ensure full transparency and accountability in the acquisition of goods and services. Procurement systems are designed to maximize value for money, ensure open, fair competition, and uphold high standards of service quality and ethical conduct.

C. Assessing accountability

85. This component focuses on creating a comprehensive process for monitoring and reviewing the implementation of the accountability compact, with an emphasis on feedback and improvement. This includes:

Implementing self-assessment mechanisms

86. The UNFPA accountability framework incorporates a range of self-assessment mechanisms to support continuous alignment with its principles and objectives. These mechanisms include self-assessments of risk maturity against the United Nations System Chief Executives Board for Coordination (CEB) maturity model; internal control self-assessments conducted at regular intervals; individual staff self-assessments integrated into the performance management system; and policy reviews, coordinated by the PPM secretariat, in collaboration with relevant business owners.

Undertaking management oversight

87. UNFPA management is responsible for translating strategic direction into operational results. Through its headquarters and regional and country offices, the organization ensures effective delivery, oversight and accountability across all levels of its programme and operational activities.

88. Management oversight is reinforced at all levels of the organization, in line with the Three Lines Model, through clearly defined responsibilities for monitoring progress, reviewing performance, managing risks and taking corrective actions, where necessary.

Providing mechanisms for stakeholder feedback

89. UNFPA has established transparent mechanisms to systematically gather feedback from stakeholders through global surveys, pulse surveys, targeted consultations and other feedback tools. This input is used to strengthen organizational performance, enhance accountability practices and drive continuous improvement. In humanitarian

settings, UNFPA is already employing a number of mechanisms and approaches to ensure improved ‘accountability to affected populations’.³ Stakeholder feedback processes are designed to ensure timely, fair and confidential reporting, with appropriate safeguards against retaliation, in accordance with the [UNFPA Disciplinary Framework](#). Management is responsible for ensuring that feedback is actively incorporated into the ongoing strengthening of the accountability framework.

Undertaking independent oversight

90. Robust independent oversight is essential to maintaining accountability, transparency, and trust within UNFPA. The organization relies on a combination of external and internal oversight mechanisms to provide independent assessments of performance, governance, ethical behaviour, risk management and compliance. These mechanisms include the Office of Audit and Investigation Services (OAIS), the Independent Evaluation Office (IEO), the Oversight Advisory Committee (OAC), the United Nations Board of Auditors (BoA), and the Joint Inspection Unit (JIU). Together, they help ensure that oversight remains objective, systematic and embedded across all areas of the organization’s work.

91. The Executive Director, supported by senior management and the Executive Board, ensures that these functions have sufficient resources, within budgetary constraints, and operational independence to carry out their mandates effectively.

92. The subsections below provide a detailed description of the UNFPA oversight functions and entities.

External oversight bodies

Oversight Advisory Committee (OAC)

93. The primary role of the OAC is to assist the Executive Director in fulfilling the Executive Director’s responsibilities for accountability, risk management, internal controls, financial management and reporting, and the fiduciary oversight process, including external audit matters, internal audit, investigation, the evaluation function, and ethics. This role is defined in the [OAC terms of reference](#), specifically paragraph 16, which outlines its key responsibilities.

94. The OAC advises the Executive Director, while taking into account the organization’s systems for compliance, internal control and accountability. The Committee’s independent perspective contributes to the effective functioning of oversight mechanisms within UNFPA.

Board of Auditors (BOA)

95. The Board of Auditors conducts independent audits and issues reports to the General Assembly on:

- (a) The audit of the financial statements and relevant schedules relating to the accounts of UNFPA for the financial period;
- (b) The compliance of transactions with UNFPA Financial Regulations and Rules and legislative authority; and

³ UNFPA is currently finalizing its global framework on accountability to affected populations to provide guidance to all offices to help ensure a more consistent and coherent approach to strengthening its accountability to crisis-affected people.

(c) Information, as the Board of Auditors deems necessary, with regard to the efficiency of financial procedures, the accounting system, internal controls and, in general, the administration and management of the UNFPA.

96. Each year, UNFPA submits a report on the implementation status of the recommendations of the Board of Auditors to the Executive Board.

The Joint Inspection Unit (JIU)

97. The oversight roles and responsibilities of the Joint Inspection Unit (JIU) are set forth in various General Assembly resolutions. The JIU is the only external oversight body mandated to conduct evaluations, inspections and investigations across the United Nations system.

98. UNFPA is one of the participating organizations and reports annually to the Executive Board on the status of JIU recommendations, as part of its oversight reporting.

Internal independent functions

The Office of Audit and Investigation Services (OAIS)

99. The Office of Audit and Investigation Services is an independent oversight function responsible for:

(a) The internal audit of UNFPA. It shall conduct independent, objective assurance and advisory activities in conformity with the International Standards for the Professional Practice of Internal Auditing. It shall assess and contribute to the improvement of governance, risk management and control processes, and report thereon. The Office of Audit and Investigation Services shall exercise operational independence in the performance of its duties.

(b) Assessing and investigating allegations of wrongdoing, including fraud and corruption, committed by UNFPA personnel or by others to the detriment of UNFPA. It shall also be responsible for doing the same for allegations of harassment, sexual harassment, abuse of authority and sexual exploitation.

(c) Providing advice to UNFPA management on internal controls, risk management and governance processes as well as guidance on ethics and compliance.

100. The purpose, authority and responsibility of the Office of Audit and Investigation Services shall be further defined in the [Charter of the Office of Audit and Investigation Services](#).

Independent Evaluation Office (IEO)

101. The Independent Evaluation Office is responsible for:

(a) Conducting centralized evaluations of UNFPA programmes, policies and strategies at headquarters level, as defined in the [UNFPA Evaluation Policy 2024](#). Centralized evaluations assess major programmatic areas or strategic priorities and are distinct from decentralized evaluations, which are commissioned and managed at regional and country office levels. The Independent Evaluation Office may also conduct centralized evaluations for major humanitarian responses.

- (b) Guiding, supporting and developing the capacities of UNFPA country and regional offices in conducting all types of decentralized evaluations to ensure that evaluation quality standards are met, and that relevant, credible and useful evaluations are supplied in a timely and efficient manner to inform decision-making.
- (c) Providing an independent assessment of the performance of UNFPA against key strategic objectives.
- (d) Submitting all evaluation findings and recommendations directly to the UNFPA Executive Board, to senior management and relevant stakeholders, including Member States and donors, as appropriate.
- (e) Developing and providing technical guidance on evaluation standards, criteria and methodological guidance; maintaining evaluation quality assessment mechanisms; and commissioning external quality assessments for centralized and decentralized evaluations aligned with the Evaluation Quality Assessment and Assurance system.
- (f) The IEO also supports evaluation capacity development across UNFPA and with external stakeholders.
- (g) In addition to its independent evaluation function, the IEO provides advisory support and contributes to quality assurance processes that strengthen organizational learning, knowledge management, performance and accountability across UNFPA.

Ethics Office

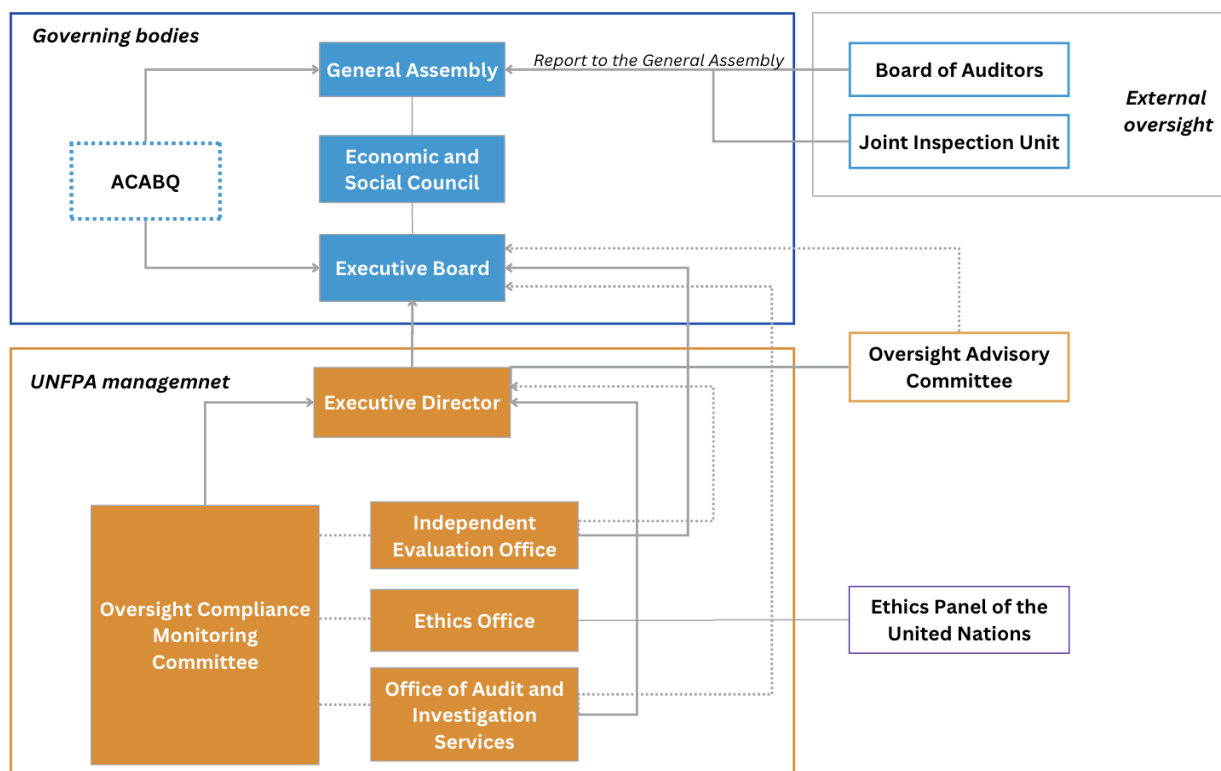
102. The Ethics Office has responsibility for:

- (a) Promoting ethical standards within the organization, providing advice and guidance to staff members on ethical conduct, including training and awareness-raising and policy and standard setting.
- (b) Overseeing the implementation of the [*UNFPA Policy on Protection against Retaliation*](#) (whistle-blower protection policy) and ensuring a safe environment for all personnel and stakeholders.
- (c) Overseeing the implementation of the [*UNFPA Policy on Financial Disclosure and Declaration of Interest*](#) to prevent conflicts of interest.
- (d) Advising the Director, Division of Human Resources on outside activities with a view to avoid actual, potential or perceived conflicts, in line with the [*UNFPA Policy on Outside Activities and/or Honors, Decorations, Favours, Gifts, Awards, Remuneration from Outside Parties*](#).

103. The interaction between the organization's internal and external oversight entities, management and its governing body is part of a broader institutional architecture that promotes transparency and accountability across UNFPA. This system is embedded within the wider United Nations oversight ecosystem.

104. Figure 5 below provides a visual overview of these relationships and formal reporting lines. It illustrates the distinct but interconnected roles of intergovernmental bodies (such as the Executive Board, ECOSOC and the General Assembly), internal oversight actors (including the Ethics Office, Office of Audit and Investigation Services, and Independent Evaluation Office), and external oversight entities (notably the Joint Inspection Unit and the Board of Auditors). Solid lines reflect formal reporting channels, while dashed lines represent advisory and consultative linkages. Together, these structures reinforce a system of checks and balances that ensure effective governance and oversight of the accountability framework.

Figure 5.
Organizational chart showing reporting lines and relationships between oversight bodies



D. Reacting to accountability breaches

105. This component outlines the actions taken in response to any breaches or non-compliance with the accountability compact, or instances of under-delivery or over-delivery of results:

Implementing impact mitigation strategies in the event of a breach or non-delivery

106. UNFPA applies its risk management framework, as outlined in the [UNFPA Enterprise Risk Management Policy](#), to identify potential breaches, develop mitigation strategies and respond proactively and in a timely manner, with a view to minimizing adverse impacts and protecting the organization and its personnel. Management is accountable for the implementation and oversight of these mitigation strategies.

Implementing system improvements to correct systemic failures

107. UNFPA uses feedback, evaluations and monitoring mechanisms to identify the root causes of systemic weaknesses and strengthen accountability measures. Clear, actionable improvement plans based on lessons learned are developed and implemented to address identified challenges. Management leads the implementation of these improvements, and recommendations from all oversight bodies — including internal and external audits, evaluations and donor reviews — are systematically tracked and followed up on to ensure timely and effective implementation.

Enforcing both organizational and individual accountability

108. UNFPA responds to all breaches of the accountability compact using appropriate institutional mechanisms, in accordance with applicable policies and contractual provisions. For UNFPA personnel, disciplinary measures are pursued in line with the [UNFPA Disciplinary Framework](#), ensuring a fair, consistent and timely approach to enforcement. For implementing partners and vendors, actions are taken in accordance with the [Policy and Procedures for Vendor Review and Sanctions](#), the [Policy and Procedures for Implementing Partner Review and Sanctions](#) and relevant contractual terms.

109. All parties are held accountable based on the nature of the breach and their level of responsibility. Responses are guided by the principles of natural justice, procedural fairness and respect for individual dignity. Management is responsible for ensuring that appropriate disciplinary or sanction-related actions are taken in cases of non-compliance.

E. Communicating accountability

110. Clear communication and knowledge sharing are essential to reinforcing UNFPA accountability. Internally, this ensures that personnel understand their roles and responsibilities; externally, it promotes transparency and builds trust with stakeholders. The following sections outline how internal communication, external reporting and knowledge management contribute to a stronger accountability culture.

Promote internal communication

111. UNFPA promote a strong culture of accountability by ensuring that all personnel have access to clear, up-to-date information about their respective roles and responsibilities. Management is responsible for fostering open communication and promoting knowledge sharing within and across teams.

Ensure transparent external communication

112. UNFPA ensures transparency by making relevant organizational information publicly available. This includes evaluation findings, management responses and institutional results. These efforts are intended to build trust, demonstrate the organization's commitment to openness, and enable external stakeholders to monitor progress and hold the organization accountable.

Implement a knowledge management system

113. To promote continuous learning, UNFPA captures and shares lessons learned from all relevant activities, with due regard to the confidentiality of investigations and other sensitive information. This supports institutional learning and adaptive improvement. Existing platforms, such as the evaluation database managed by the Independent Evaluation Office (IEO) — which consolidates centralized and decentralized evaluations, quality assessments and management responses — enhances transparency and fosters knowledge-sharing across the organization as well as with external partners.

V. Framework indicators

114. The UNFPA accountability framework is intended to promote continuous improvement of its performance and delivery of results. In order to ensure the effectiveness and efficiency of the framework, the following categories of indicators shall be used. These indicators will be used to measure the performance of the overall system, as well as its

individual components. They will also track implementation progress, adherence to principles and progress towards the goals and outcomes, as defined in the accountability compact. Data for these indicators will be collected periodically using various existing systems within UNFPA and, as appropriate, by putting in place new systems where gaps are identified, while also drawing upon best practices from the JIU framework. This data will be used for continuous analysis, learning, adaptation and further system improvement. The data collected will be made available to all relevant stakeholders in a clear and transparent manner, in line with the UNFPA standards on data and transparency. The indicators will include both quantitative and qualitative elements, as appropriate, to provide a full and comprehensive view of the effectiveness of the framework.

A. Effectiveness indicators

115. These indicators will measure the extent to which the framework has achieved its intended goals and objectives. They will assess if the various elements of the system are working to achieve the objectives of the organization as a whole, and if the various components are fit for purpose and are relevant to the UNFPA strategic plan. They will track progress against the various components, as well as against its overall ability to meet the expectations of the accountability compact. They will demonstrate whether the framework, as a whole, is achieving the results it was intended to provide, and guide UNFPA in developing and implementing adaptive measures, as needed, to improve the framework and its implementation. These indicators will be aligned with, and draw from, existing UNFPA results frameworks, including those in the UNFPA strategic plan, to avoid duplication and ensure consistency.

116. These indicators will use a combination of quantitative data, collected via routine monitoring activities (including staff satisfaction surveys, compliance data, audit results and oversight activities), and qualitative data from stakeholder feedback and other methods of assessing the impact of the framework in various areas, and should be linked to external benchmarks. Examples of effectiveness indicators could include: the percentage of recommendations from internal audits and evaluations that have been implemented within the agreed timeframe; and qualitative assessments of the actions taken to address recommendations, such as whether the actions were appropriate, meaningful and aligned with the original recommendations. Other examples could include the level of staff awareness and understanding of the accountability framework; the percentage of new country programme documents whose design was clearly informed by evaluation; or the degree of stakeholder satisfaction with UNFPA accountability mechanisms, where applicable.

B. Efficiency indicators

117. These indicators will measure how the accountability framework is using its resources (both financial and human) effectively and efficiently, and if the processes of the system are aligned to improve the performance of the organization, by using resources and time in the best possible manner.

118. These indicators will track how well the accountability system has streamlined processes to eliminate waste and duplication, and in reducing the time taken for decision-making, as well as in the implementation and reporting of the various components of the framework. The indicators will also assess the cost effectiveness of the different components and be used to identify areas where procedures can be streamlined, and resources be better allocated or used. Examples of efficiency indicators could include: the cost per training participant for accountability-related training; or the percentage of procurement processes completed within established timeframes; or unit cost variance of frequently procured goods and services.

C. Maturity indicators

119. These indicators will assess the extent to which UNFPA is progressing on key criteria of the framework and will measure the maturity of the framework over time, as well as to track the organization's progression towards higher levels of maturity in implementing the accountability system. The maturity indicators are also important as they emphasize that the system is designed for continuous improvement and adaptation.

120. These indicators will assess the different components of the framework to determine if they are sufficiently integrated and working together to support a culture of continuous improvement; if the processes are working as designed; and if the organization is actively engaged in a process of continuous review and improvement. This component of the framework will also highlight where additional training, support or guidance is required and where changes in the system can produce better results. Examples of maturity indicators could include: the level of integration of the accountability framework into key organizational processes (strategic planning, risk management, performance management); the existence and effectiveness of feedback loops and learning mechanisms (costed evaluation plans and the evaluations planned in those plans could also serve as a source of evidence to measure some progress. The contents of costed evaluation plans could be indicative of a growing evaluation culture, e.g. increasing number of evaluations planned in costed evaluation plans); or the frequency and comprehensiveness of reviews and updates to the accountability framework.

VI. Implementation, monitoring, continuous improvement and review

121. This section outlines the key processes for implementing, monitoring, strengthening and periodically reviewing the UNFPA accountability framework. These processes are intended to ensure that the framework remains dynamic, responsive to organizational needs and continuously strengthened through learning, feedback and oversight. In doing so, UNFPA fosters a culture of continuous improvement and reinforces its overall accountability over time.

A. Implementation

122. Implementation of the accountability framework is an ongoing and evolving process. UNFPA has already embedded key elements of the framework into existing structures and systems, including performance management, oversight and results-based management practices. Roles and responsibilities for implementation are outlined in job descriptions, the organizational handbook and associated policies.

123. To guide the consistent application of the framework across all levels of the organization, UNFPA will develop a dedicated implementation plan. This plan will set out actionable steps, responsibilities and indicative timelines for integrating the framework into operational workflows. It will also be used to track progress, promote alignment and inform organizational learning and adaptation.

124. The implementation journey is designed to be iterative, informed by stakeholder feedback, oversight findings and the accountability framework indicators outlined in Section V. Through this approach, the framework will continue to mature — strengthening its integration into day-to-day operations and enhancing the organization's institutional accountability culture.

125. The application of the Accountability Framework is context sensitive. In humanitarian settings, UNFPA recognizes that accountability mechanisms must allow for greater flexibility and timely action. Decisions are guided by principles such as urgency, proportionality, and the 'no regrets' approach, while maintaining transparency, ethics, and responsible stewardship.

126. In parallel, UNFPA will continue to provide communication, training and guidance to ensure personnel at all levels understand their roles and are equipped to apply the framework effectively. These measures will support sustained application, while allowing for course corrections based on evidence and learning. Implementation efforts will focus on deepening the operationalization of the framework's components, supported by clear guidance on roles and responsibilities, realistic timelines and a structured approach to internal communication and training.

B. Monitoring and continuous improvement

127. The implementation of the accountability framework will be monitored on an ongoing basis, using the framework indicators and a structured methodology for data collection, analysis and dissemination. A clear monitoring and reporting cycle will be established, with designated units or individuals responsible for specific aspects of data management. Management and oversight bodies will review the monitoring results within their areas of responsibility, using the data to assess performance, promote learning and support continuous improvement of the accountability system.

C. Review and maturity assessment

128. The accountability framework — including all its components — will be reviewed every five years, with the possibility of an earlier review, as needed. In addition to the formal review cycle, UNFPA will regularly track and report on implementation progress through established management reporting processes. This accountability progress reporting will support iterative learning and refinement based on oversight findings, stakeholder feedback and evolving organizational priorities.

129. As the framework matures, UNFPA will continue to integrate broader dimensions of accountability, including environmental sustainability. In some cases, decisions that advance long-term environmental outcomes may not align with short-term efficiency; such trade-offs are navigated through values-driven and risk-informed approaches.

130. UNFPA will assess the maturity of its accountability framework against the common United Nations system reference maturity model once it is finalized under the coordination of the United Nations System Chief Executives Board for Coordination (CEB). The results of the assessment will be shared with the Executive Board for information.

VII. Definitions and glossary

131. This section defines key terms used throughout the UNFPA accountability framework to ensure clarity and consistency in interpretation among all stakeholders. These definitions are informed by the Joint Inspection Unit (JIU) report and other authoritative sources, including the UNFPA Financial Regulations and Rules; the UNFPA Policy against Fraudulent and other Proscribed Practices; the UNFPA Enterprise Risk Management Policy; the UNFPA disciplinary framework; the UNFPA Oversight Policy; and the UNFPA Evaluation Policy 2024.

132. *Accountability framework.* A stand-alone public document, owned by the Executive Head and approved by the legislative organs and/or governing bodies, that brings together in a systematic and coherent manner five components (a definition of an accountability framework, accountability pillars, an accountability compact, an accountability system and accountability indicators) and leverages them to improve the implementation of the organizational mandate, coherence within the United Nations system, and trust in the organization, in its legislative organs and/or governing bodies, in its personnel and in its partners.

133. *Accountability pillars.* The foundational legal commitments and key decisions taken at the highest level of the organization that influence the design and implementation of the accountability framework, some of which are specific to each organization, while others are common to all United Nations system organizations.
134. *Accountability compact.* A set of principles that clarify who is accountable for what, to whom and why within UNFPA, and which is comprised of the objectives for which all stakeholders are accountable and the mechanisms for mutual responsibilities within the system.
135. *Accountability system.* The processes, mechanisms and tools that support the delivery of the accountability compact and enables UNFPA and its personnel to track results, make improvements and ensure compliance with required processes, rules and regulations.
136. *Framework indicators.* A set of measures used to assess the effectiveness, efficiency and maturity of the key components of the framework and its overall performance. They are designed to promote transparency and continuous improvement of the system.
137. *Management oversight.* The responsibility of managers to supervise, direct and monitor the work of their teams and units to ensure that all activities are aligned to the UNFPA mandate and within its accountability framework.
138. *Internal controls.* The [UNFPA Internal Control Framework](#) defines internal control as a process effected by the Executive Board, UNFPA management and all other personnel designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance.
139. *Oversight.* Independent and objective assurance and advisory services that assess and analyse the effectiveness and adequacy of an organization's internal controls, in support of the achievement of its mission and the fulfilment of its accountabilities, including of its management and staff. It also includes activities that ensure an organization is achieving its expected results and is following applicable policies, regulations and standards.
140. *Independent oversight.* Activities, such as audits, investigations and evaluations, which are carried out by the independent oversight functions, with the aim of providing an objective and unbiased assessment of performance and controls.
141. *Sexual exploitation and abuse.* Sexual misconduct committed by UNFPA personnel, implementing partners, personnel of another multilateral, civil society, government or other organization, and/or volunteers engaged in humanitarian and/or development activities against beneficiaries of assistance or other members of local communities in a position of vulnerability. *Sexual exploitation* is defined as the actual or attempted abuse of a position of vulnerability, differential power or trust, for sexual purposes, including, but not limited to, profiting monetarily, socially or politically from the sexual exploitation of another. *Sexual abuse* is defined as the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.
142. *Sexual harassment.* Sexual misconduct committed by UNFPA personnel, implementing partners, personnel of another multilateral, civil society, government or other organization, and/or volunteers engaged in humanitarian and/or development activities against other UNFPA personnel, implementing partners, personnel of another multilateral, civil society, government or other organization, and/or volunteers engaged in humanitarian and/or development activities. It is defined as any unwelcome conduct of a sexual nature that might reasonably be expected or be perceived to cause offence or humiliation, when such conduct interferes with work, is made a condition of employment, or creates an intimidating, hostile or offensive work environment. Sexual harassment may occur in the workplace or in connection with work.

143. *Stakeholders.* A broad range of individuals, groups, entities and organizations, both internal and external to UNFPA, who have a vested interest or play a role in the implementation of the accountability framework and are therefore subject to accountability and also hold the organization accountable.

144. *Programme.* Activities implemented to achieve specific results as outlined in the UNFPA strategic plan, country programmes and other key documentation.

145. *Risk appetite.* The level of risk that UNFPA is willing to accept in pursuit of its objectives, as detailed in the UNFPA Risk Appetite Statement and other relevant guidelines.

146. *Proscribed practices.* Proscribed practice means any of the following practices:

(a) *Corrupt practice.* The offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;

(b) *Fraudulent practice.* Any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit, or to avoid an obligation;

(c) *Collusive practice.* An arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party;

(d) *Coercive practice.* Impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;

(e) *Obstructive practice.* Acts or omissions intended to materially impede the exercise of contractual rights of audit, investigation and access to information, including destruction, falsification, alteration or concealment of evidence material to an investigation into allegations of fraud and corruption;

(f) *Unethical practice.* The conduct or behaviour that is contrary to staff or supplier codes of conduct, such as those relating to conflict of interest, gifts and hospitality, post-employment provisions, abuse of authority and harassment.

147. *Data privacy and confidentiality.* Protecting any personal information or documents collected during the various activities described in the accountability framework, adhering to data protection principles and maintaining ethical standards in all dealings with personal or sensitive information, particularly of vulnerable populations.

148. *Materiality.* A threshold or threshold value used to determine the severity and importance of any breach of the accountability framework, to guide decisions on management action.

149. *Results-based management.* A management approach that seeks to ensure all actors contribute collectively to a defined set of results.

150. *Transparency.*⁴ This refers to a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of an organization is made accessible, visible and understandable, unless the information is deemed confidential.

151. *Executive Board.* This shall mean the Executive Board of UNDP, UNFPA and UNOPS.

⁴ Extracted from the Report of the Working Group on Transparency and Accountability, October 1998.

152. *Executive Director.* This shall mean the Executive Director of UNFPA or the official to whom the Executive Director has delegated authority and responsibility for the matter in question.

153. *Implementing partner* (also referred to as "implementing agency") shall mean, for UNFPA programme activities, the entity to which the Executive Director has entrusted the implementation of UNFPA programme activities specified in a signed document, along with the assumption of full responsibility and accountability for the effective use of UNFPA resources and the delivery of outputs as set forth in such programme documentation. Implementing partners shall include the following: (a) a programme country Government or Governments; (b) organizations or entities of the United Nations system, including UNFPA; (c) intergovernmental institutions or agencies not part of the United Nations system; (d) non-governmental organizations; and (e) academic institutions.

154. *Board of auditors.* This shall mean the United Nations Board of Auditors.

155. *Strategic plan* shall mean the document that sets the overall direction and provides the framework for guiding UNFPA support to programme countries to achieve their nationally owned development objectives.

156. *Strict confidentiality* refers to information or material whose unauthorized disclosure could reasonably be expected to cause exceptionally grave damage to or impede the conduct of the work of UNFPA. This includes information or material deemed particularly sensitive relating to third parties or a country, government or administration, or that could compromise pending action and where such is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy.

157. *Wrongdoing* means:

(a) *Misconduct, i.e. the failure by a staff member* to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances, or to observe the standards of conduct expected of an international civil servant;

(b) *Failure by a vendor* (for instance, a legal person such as an implementing partner or a vendor, or an individual independent contractor such as a consultant) to comply with its, his or her obligations.

(c) The term includes proscribed practices.

158. *Evaluation.* UNFPA applies the UNEG definition of Evaluation.⁷ An evaluation is an assessment, conducted as systematically and impartially as possible, of an activity, project, programme, strategy, policy, topic, theme, sector, operational area or institutional performance. It analyses the level of achievement of both expected and unexpected results by examining the results chain, processes, contextual factors and causality using appropriate criteria such as relevance, effectiveness, efficiency, coherence, impact and sustainability. An evaluation should provide credible, useful evidence-based information that enables the timely incorporation of its findings, recommendations and lessons into the decision-making processes of organizations and stakeholders.

159. *Misconduct* (as defined in the [UNFPA disciplinary framework](#)) means the "failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances, or to observe the standards of conduct expected of an international civil servant" (Staff Rule 10.1). Such a failure can be deliberate (intentional act) or can result from either an extreme or aggravated failure to exercise the standard of care that a reasonable person would have exercised ("gross negligence") or from a complete disregard for a risk, which is likely to cause harm ("recklessness").