



General Assembly

Distr.: General
10 June 2026

Original: English

Eighty-first session

Item 145 of the preliminary list*

Joint Inspection Unit

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

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled “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](#)).

* [A/81/50](#).



I. Introduction

1. The report of the Joint Inspection Unit entitled “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)¹ focuses on donor reporting and oversight conditionalities linked to voluntary contributions that go beyond the information and assurance provided as standard by the Joint Inspection Unit (JIU) participating organizations.

II. General comments

2. Organizations acknowledge the depth of research and the comparative analysis of practices across the United Nations system presented in the report. However, they consider that the practical value of the resulting recommendations is limited. While recognizing donors’ legitimate expectations for transparency and accountability, particularly with respect to the use of public funds, organizations express serious concerns about the growing trend of increasingly complex and onerous donor requests and conditionalities. Organizations emphasize that the impact of such demands extends beyond financial and administrative burdens and risks undermining operational effectiveness, legal and regulatory frameworks, and the fundamental principles and values of the United Nations, including its exclusively international character.

3. Organizations concur with several findings in the report, notably the identification of increasingly onerous donor oversight practices and demands. At the same time, they express concern regarding the legal analysis of the single audit principle set forth in the report and its potential implications for future donor expectations and oversight arrangements.

4. Rooted in the Charter of the United Nations, the single audit principle upholds the principles of sovereign equality of Member States and the exclusively international character of the United Nations and remains binding notwithstanding competing donor demands. The position of the Secretariat has been consistent in this regard. Observations in the report that may be read as suggesting alternative interpretations are therefore viewed as concerning, as they could give rise to competing donor oversight demands, complicate the negotiation of agreements, introduce inefficiencies and undermine the consistent application of the principle across the United Nations system.

5. Furthermore, organizations consider that the report places disproportionate emphasis on addressing the symptoms of donor conditionality, rather than the underlying governance gaps and systemic drivers that fuel increased oversight demands. Organizations therefore recommend shifting the focus towards addressing these root causes. They note that the feasibility and impact of proposed measures are influenced by donor behaviour and negotiating dynamics that may be beyond the sole control of individual organizations. Organizations also caution against reliance on interpretations derived from national legal frameworks or practices of other intergovernmental organizations, as this risks creating confusion, divergent practices and erosion of the coherence and integrity of the single audit principle across the United Nations system. These considerations equally apply to the corresponding section of the expanded report (section B).

¹ Circulated to the General Assembly under the symbol [A/81/89](#).

6. It is recalled that the acceptance and management of voluntary contributions are governed by the Charter of the United Nations, relevant General Assembly resolutions, and the Financial Regulations and Rules. Articles 2, 100 and 105 of the Charter safeguard sovereign equality, the exclusively international character of the Organization and its officials, and the privileges and immunities necessary for independent functioning, and preclude donor-driven oversight or conditionalities implying external influence. Oversight, investigations, disclosure and cost-recovery arrangements are already regulated through established intergovernmental mandates and Secretariat instruments, and any substantive change to these frameworks would require action by the General Assembly.

7. In this context, organizations partially support the proposed recommendations, while drawing attention to annex VI to the JIU review, which provides an overview of actions to be taken by participating organizations and identifies those exempt from acting on the recommendations.

III. Comments on specific recommendations

Recommendation 1

By the end of 2027, the executive heads of the United Nations system organizations should, where appropriate, publicly make available references to their key regulations and rules, together with relevant oversight charters, policies and reports, to facilitate access and analysis by relevant stakeholders. In addition, United Nations system organizations should consider creating a common web page that could serve as a gateway to such publicly available information.

8. Organizations partially support this recommendation.

9. While the recommendation to enhance accessibility and coherence of key governance documents in the United Nations system is understood, most organizations find that the objective is already met through already existing platforms: i.e. their respective organizational web pages, the United Nations Digital Library System, the United Nations Official Document System, which already serve the purpose of common platforms for system regulations and rules, oversight charters, policies and reports. Furthermore, 11 out of 28 of the JIU participating organizations continue to contribute to other frameworks such as the International Aid Transparency Initiative. Additionally, the United Nations Secretariat hosts the United Nations Policy Portal – an online compendium hosting the streamlined policies of the Secretariat regulatory framework and policies.

10. Specifically, organizations believe that implementing this recommendation at the operational level would have security implications, in terms of exposing operational guidelines and practices, and substantial resource implications, both in terms of time and initial investments, as well as recurring costs to ensure the platform remains up-to-date and relevant, and further note that the suggested implementation date of the end of 2027 may not be achievable. Lastly, reference is made to General Assembly resolution [79/226](#), entitled “Quadrennial comprehensive policy review of operational activities for development of the United Nations system”, paragraph 102, which “emphasizes the need to continue to reduce the burden on the entities of the United Nations development system by promoting more efficient and streamlined processes by seeking to harmonize donor requirements, in line with the funding compact.”.

Recommendation 2

The executive heads of United Nations system organizations should ensure that, by the end of 2027, all new funding agreements include either a description of the level and types of assurance provided to donors, through the organization's internal oversight, risk management, compliance, programme monitoring and other relevant functions or a reference to publicly available explanations of such assurance mechanisms.

11. Organizations generally support the principle of providing donors with transparency on assurance mechanisms, while emphasizing the need to balance such transparency with legal clarity, efficiency, coherence and the preservation of established corporate assurance frameworks and operational flexibility. They note that in many cases this is already addressed through standard funding agreement provisions on audit, evaluation, monitoring and reporting, or through information shared during donor due diligence and assessment processes. Several entities also note that donors increasingly request explanations of assurance, oversight and risk management arrangements at the negotiation stage, and that providing a consistent, corporate-level overview of these systems could help reduce bespoke and duplicative information requests. In this regard, several entities consider the recommendation to be already implemented, as contribution agreements are routinely subject to internal review and clearance and are governed by established oversight, risk management and programme monitoring frameworks that are reported to governing bodies and are not open to negotiation with individual donors.

12. At the same time, organizations express reservations regarding the practicality, legal implications and added value of incorporating extensive descriptions of assurance mechanisms directly into individual funding agreements. Concerns are raised about the increased administrative burden, prolonged and complex negotiations, and the risk that such an approach could create expectations for donors to seek customization or reinterpretation of corporate assurance frameworks at the level of individual agreements. Some also caution that embedding detailed or evolving information -whether as narrative text or links-may be administratively challenging to maintain and could inadvertently prompt further negotiations on non-standard assurance arrangements. Several entities further note that funding agreements are intended to set out obligations of the parties, and that embedding descriptive material – whether directly or by cross-reference – may introduce legal ambiguity or disputes over interpretation, particularly where donors resist changes to agreed templates or precedents.

13. Against this background, several entities consider that a more proportionate approach would be to make relevant assurance documentation available upon request during negotiations, or to reference publicly available information, where appropriate, while preserving the standardized nature of contribution agreements. Some further consider that directing donors to concise, publicly available corporate-level assurance documentation could help promote consistency, avoid unnecessary delays in negotiations and reduce the need for agreement-specific adaptations. Others note that, should additional documentation be developed, consistency in structure and level of detail across organizations would be important to avoid fragmentation, even while recognizing that underlying assurance arrangements may differ.

Recommendation 3

The executive heads of the United Nations system organizations should start, by the end of 2027, reporting regularly to their respective governing body or legislative organ on the main reporting, monitoring and accountability conditions

attached to voluntary non-core contributions, as well as on the contractual arrangements for cost coverage of reporting, monitoring and related activities agreed with donors.

14. Organizations partially support this recommendation, expressing a range of views that reflect differences in mandates, funding models and existing reporting arrangements.

15. Some organizations support the recommendation, noting that, as highlighted in relation to recommendation 1, they already report to their governing bodies on oversight, risk management and programme monitoring matters, or consider that existing executive board reporting modalities could be used to provide periodic, aggregated information on conditions attached to voluntary contributions and related cost-coverage arrangements, without creating new reporting structures.

16. Others support the recommendation in principle but raise important qualifications. These entities welcome adjustments to implementation timelines and recognize the potential value of enhanced transparency in reducing duplicative donor requests. At the same time, they emphasize the need to carefully assess the frequency, scope and format of any additional reporting to ensure that it supports, rather than complicates, donor engagement, remains aligned with each organization's financial regulations and oversight frameworks and does not generate disproportionate administrative burdens. Several note that extensive or highly granular reporting – particularly on individual conditions across large volumes of agreements – would require significant additional capacity and may yield limited added value relative to the costs involved.

17. Several organizations underscore that they already provide substantial transparency through established mechanisms, including annual reports to governing bodies, structured funding dialogues, financial statements, transparency portals and consultations with donors. From this perspective, additional reporting requirements risk duplicating existing information and contributing to reporting fatigue for both secretariats and governing bodies. Some also caution that publicly comparing donor conditions or cost-coverage arrangements could have unintended consequences, including encouraging more onerous donor requirements or creating political sensitivities among Member States.

18. Several organizations highlight operational feasibility concerns, noting that they lack centralized systems capable of capturing and reporting, in a consistent manner, detailed information on conditions and related cost coverage across all agreements. In such cases, a more targeted approach – focusing, for example, on non-standard, high-risk or high-value arrangements – is considered more realistic. Others emphasize the importance of relying on robust, jointly owned system-wide tools and assessments to reduce the need for fragmented or unilateral reporting initiatives.

19. Finally, some organizations do not support the recommendation or consider it not applicable, particularly where funding models differ significantly or where voluntary non-core contributions are minimal. These entities point to well-established reporting procedures already in place and question the proportionality and added value of introducing additional reporting requirements in such contexts.

Recommendation 4

The executive heads of United Nations system organizations should ensure that, by the end of 2026, internal guidelines for negotiating voluntary contributions incorporate, where applicable and in line with the relevant financial regulations and rules, the requirement to obtain prior approval from the appropriate

authority, body or organ for any exceptions to the full recovery of costs related to donor reporting, monitoring and accountability activities.

20. Organizations partially support this recommendation, while emphasizing the importance of ensuring that any implementation is proportionate, legally sound and responsive to organizational and system-wide realities and express differing views based on variations in mandates, funding models and existing cost-recovery and governance arrangements.

21. A number of organizations support the recommendation or consider it already implemented. These entities note that established financial regulations and rules require full recovery of costs related to donor-requested reporting, monitoring and accountability activities, and that any exceptions are subject to approval by the appropriate authority, body or organ in accordance with existing governance frameworks.

22. Other organizations broadly support the objective of the recommendation but highlight important implementation considerations. These include the complexity of identifying and tracking the full range of costs associated with donor-driven oversight requirements, the need for robust internal systems and coordination across programme, finance and oversight functions, and the importance of aligning internal guidance to avoid unintended resource pressures. Some also note that achieving meaningful impact would depend not only on internal processes but also on greater simplification and consistency in donor practices, and that a more collective, system-wide approach could be useful to support coherent donor engagement.

23. Several organizations indicate that the recommendation raises concerns or is not supported in its current form. These entities emphasize that their existing policies already mandate full cost recovery and provide clear approval processes for any exceptions and question the added value of additional requirements. Some further express concern that the recommendation could be interpreted as implying enhanced donor oversight, which would not be compatible with the principles of the exclusively international character of the United Nations and sovereign equality, as enshrined in the Charter, nor with the respective authorities of the Secretary-General and the General Assembly.

24. Others express concern that the recommendation could imply expanded donor oversight or introduce practices that are not compatible with established legal frameworks, governing body prerogatives, or the principles underpinning the United Nations system. In some cases, the feasibility, proportionality or relevance of the recommendation is also debated, particularly where funding models differ, or voluntary contributions are limited.

Recommendation 5

The executive heads of United Nations system organizations should ensure that, by the end of 2027, internal policies clearly define what investigative information may be disclosed to donors or their investigators, including restrictions on sharing sensitive or protected information, such as data affecting privacy, the protection of witnesses and whistle-blowers or the presumption of innocence.

25. Organizations support the recommendation and note that it is already implemented or can be addressed through existing internal policies and regulatory frameworks governing the disclosure of investigative information to donors. Many emphasize the importance of clearly defining, within internal guidance, the scope and limits of such disclosure, subject to safeguards to protect investigative integrity, due process and confidentiality.

26. Several entities welcome the focus on internal policies, noting that this approach enhances clarity and predictability for donors while preserving organizational control over disclosure practices. Others underline that detailed guidance is best maintained through internal procedures and practitioner-level arrangements that can be adapted as needed, rather than through rigid contractual instruments.

27. At the same time, organizations stress the need for system-wide coherence and alignment with existing regulatory instruments and common investigative principles, particularly where authority for disclosure rules rests at the secretariat or oversight-service level. Overall, while supporting greater clarity for donors, entities emphasize that implementation should remain legally sound, proportionate and resource-efficient and should not compromise investigative independence or safeguards.

Recommendation 6

The executive heads of United Nations system organizations should, by the end of 2027, ensure that new funding agreements reflect the duty of Member States to cooperate in good faith with the organization, including respecting its independence and refraining from exerting undue influence. To this end, draft agreements should be reviewed by the legal department, especially when they contain new or non-standard language or when negotiations are particularly complex.

28. Most organizations support the recommendation, while recognizing that views differ on the most effective and realistic means of operationalizing its principles and emphasizing the need for proportional and flexible approaches that take account of the wider donor environment, particularly in order to safeguard organizational independence and ensure appropriate legal review of non-standard agreements. They note that the core elements of the recommendation are already reflected in existing practices, including the use of standard contribution agreement templates and systematic legal review of any new or non-standard language. These arrangements are widely seen as effective in ensuring consistency with organizational regulations and rules, safeguarding independence and neutrality, and managing legal and operational risks, particularly in complex negotiations.

29. Many organizations welcome the emphasis on the duty of Member States to cooperate in good faith, including respecting organizational independence and refraining from undue influence. While some consider that this principle can be appropriately reflected in standard funding agreement language, others underline that it is already embedded in constitutional, Charter-based or regulatory frameworks and may be more effectively reinforced through higher-level statements rather than through bilateral agreements alone.

30. At the same time, several entities raise concerns regarding the feasibility and pace of implementation within the proposed time frame. They note that funding agreements are bilateral in nature and require donor consent, that negotiating leverage may be limited where Member States insist on bespoke conditions, and that ensuring consistent application across new agreements would require additional time, consultation and internal adjustments.

31. A small number of organizations do not support the recommendation or question its added value, citing concerns about administrative burden or the view that existing frameworks already provide adequate safeguards.

Recommendation 7

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.

32. Organizations note this recommendation is addressed to the governing bodies and legislative organs.

33. Organizations broadly support this framing as the appropriate forum for reaffirming fundamental principles, while recognizing that its practical impact will depend on effective follow-up, internal coherence and broader donor recognition.

34. Many entities welcome the recommendation and indicate that it will be brought to their governing bodies for consideration. Several note that the underlying principles – such as organizational autonomy, independence, privileges and immunities, and the need to refrain from undue influence – are already reflected in existing governing body/legislative organ decisions, financial regulations and donor engagement practices, and that the recommendation usefully reinforces these norms.

35. At the same time, some organizations caution that reaffirmation at the governance level may not, on its own, lead to substantive changes in donor behaviour, particularly in bilateral negotiations or with contributors beyond Member States. Others stress that the effectiveness of such guidance will depend on complementary internal alignment, including clear corporate positions and practical tools to support negotiators.
