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Item 145 of the preliminary list*

Joint Inspection Unit

Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis)

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

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



I. Introduction

1. The report of the Joint Inspection Unit (JIU) ([JIU/REP/2025/4](#))¹ aims to provide legislative organs, governing bodies and executive heads of JIU participating organizations with an overview and assessment of existing policies and practices for determining programme support cost rates, along with comparative information across organizations.

II. General comments

2. Organizations welcome the report and find the system-wide information collected on the wide range of cost-recovery methods and policies to be useful.

3. Within the United Nations Secretariat, cost recovery and programme support costs are governed by two distinct policy and procedural frameworks. The Secretariat therefore does not agree with references to its cost-recovery arrangements in the context of programme support costs.

4. Organizations are supportive of the proposed recommendations, while drawing attention to the annex to the report, which provides an overview of actions to be taken by participating organizations and identifies those exempt from action.

III. Comments on specific recommendations

Recommendation 1

The legislative organs and governing bodies of the JIU participating organizations that have not yet done so should, by the end of 2028, consider the adoption of a stand-alone policy document regulating programme support costs and/or cost recovery and request the executive heads to submit proposals for this purpose.

5. Organizations note that this recommendation is addressed to the legislative and governing bodies of United Nations system organizations.

6. One organization observes that a stand-alone policy document may be too restrictive in the current resource-constrained environment. While implementing best practices remains desirable, doing so may not be prioritized when the expected impact is not deemed significant.

Recommendation 2

The executive heads of the JIU participating organizations that have not yet done so should, by the end of 2027, make policy documents relating to programme support costs (and/or cost recovery in general) publicly accessible on their websites.

7. Organizations support this recommendation and confirm the public availability of their policy documents relating to programme support costs and/or cost recovery in general.

¹ Circulated to the General Assembly under the symbol [A/81/87](#).

Recommendation 3

The legislative organs and governing bodies of the JIU participating organizations that have not yet done so should request the executive heads to submit proposals by the end of 2028 to incorporate into their programme support cost and/or cost-recovery policies a clear definition of direct and indirect costs (including a detailed description of the components comprising each category); explicit reference to the provisions outlined in the financial regulations and rules; and, where applicable, the inclusion of any established preferential, reduced or discounted rates.

8. Organizations note that this recommendation is addressed to the legislative and governing bodies of United Nations system organizations.

9. Organizations support the recommendation. However, the United Nations Secretariat notes that it is not applicable in its current form, given the existing framework for the development and promulgation of financial policies. Under Article 97 of the Charter of the United Nations, the Secretary-General, as chief administrative officer, is mandated to provide policy direction, guidance and coordination across the Secretariat and other elements of the Organization.
