



United Nations

**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**

Expanded report of the Joint Inspection Unit

Prepared by Jesús S. Miranda Hita



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About the Joint Inspection Unit

The Joint Inspection Unit (JIU) is the only independent external oversight body of the United Nations system mandated to conduct evaluations and inspections system-wide. JIU works to secure efficiency and transparency and to promote greater coordination between the United Nations entities.

The Unit is a subsidiary body of the General Assembly and reports to the governing bodies and legislative organs of the organizations that have accepted the statute of the Joint Inspection Unit.

Copies of the JIU statute, its annual report to the General Assembly and its review reports are available at www.unjiu.org.

About this expanded report

The present document provides additional information and analysis that support the findings, conclusions and recommendations of the JIU 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), available on the JIU website in all official languages of the United Nations.

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Abbreviations and acronyms

ADB	Asian Development Bank
AfDB	African Development Bank
CEB	United Nations System Chief Executives Board for Coordination
CTBTO	Comprehensive Nuclear-Test-Ban Treaty Organization
ECHO	European Civil Protection and Humanitarian Aid Operations
FAO	Food and Agriculture Organization of the United Nations
GEF	Global Environment Facility
IAEA	International Atomic Energy Agency
IARC	International Agency for Research on Cancer
ICC	International Criminal Court
ICAO	International Civil Aviation Organization
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IOM	International Organization for Migration
IRMCT	International Residual Mechanism for Criminal Tribunals
ISA	International Seabed Authority
ITC	International Trade Centre
ITLOS	International Tribunal for the Law of the Sea
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
MOPAN	Multilateral Performance Network
OECD	Organisation for Economic Co-operation and Development
OIOS	Office of Internal Oversight Services of the United Nations Secretariat
OHCHR	Office of the High Commissioner for Human Rights
OPCW	Organisation for the Prohibition of Chemical Weapons
PAHO	Pan American Health Organization
UNAIDS	Joint United Nations Programme on HIV/AIDS

UNCCD	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCDF	United Nations Capital Development Fund
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIDO	United Nations Industrial Development Organization
UNITAR	United Nations Institute for Training and Research
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSSC	United Nations System Staff College
UNU	United Nations University
UNV	United Nations Volunteers programme
UN Tourism	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
USAID	United States Agency for International Development
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Trade Organization

I. Methodology

The present review is based on the following sources of evidence:

(a) Document review

- Relevant JIU reports: “Review of donor-led assessments of the United Nations system organizations” ([JIU/REP/2017/2](#)); “Review of donor reporting requirements across the United Nations system” ([JIU/REP/2017/7](#)); “Voluntary contributions in United Nations system organizations: impact on programme delivery and resource mobilization strategies” ([JIU/REP/2007/1](#)); “State of the internal audit function in the United Nations system” ([JIU/REP/2016/8](#)); “Review of audit and oversight committees in the United Nations system” ([JIU/REP/2019/6](#)); “Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function” ([JIU/REP/2020/1](#)); and “Review of accountability frameworks in the United Nations system organizations” ([JIU/REP/2023/3](#))¹
- A sample of standard donor agreement templates shared by JIU participating organizations
- A sample of signed donor agreements, including non-standard clauses
- Selected donor reviews, verification and accreditation reports, together with their methodological frameworks
- Relevant United Nations decisions and reports
- Documents relating to United Nations and non-United Nations initiatives aimed at streamlining the process of oversight and information requests from donors

(b) Expert external legal advice

- JIU requested external legal advice to support their analysis of the legal framework applicable to the review subject matter, including the Charter of the United Nations, the Conventions on the Privileges and Immunities of the United Nations, the Financial Regulations and Rules of the United Nations, and the relevant standards of JIU participating organizations

(c) Questionnaires

- To the 28 JIU participating organizations to request information and documents not available in the public domain (e.g. copies of donor agreements). A total of 30 responses were received, as the Office for the Coordination of Humanitarian Affairs and the Office of the High Commissioner for Human Rights (OHCHR), which are part of the Secretariat of the United Nations, also sent their own separate responses
- To 20 resident coordination offices in the following countries: Afghanistan, Bangladesh, Central African Republic, Democratic Republic of the Congo, Ethiopia, Iraq, Jordan, Kenya, Lebanon, Mali, Nigeria, Pakistan, Somalia, South Sudan, Sudan, Syrian Arab Republic, Uganda, Ukraine, Yemen and State of Palestine. Responses were received from eight offices (in Bangladesh, the Democratic Republic of Congo, Iraq, Jordan, Mali, Nigeria, the Sudan and Yemen)

¹ For the related comments of the Secretary-General and the United Nations System Chief Executives Board for Coordination on the above reports, see [A/72/298/Add.1](#), [A/73/320/Add.1](#) and [A/73/320/Add.1/Corr.1](#), [A/62/546/Add.1](#), [A/72/120/Add.1](#), [A/74/670/Add.1](#), [A/75/719/Add.1](#) and [A/78/595/Add.1](#), respectively.

- To 24 government donors: Australia, Austria, Belgium, Brazil, Canada, China, Colombia, Finland, France, Germany, India, Ireland, Italy, Japan, Luxembourg, Netherlands (Kingdom of the), New Zealand, Norway, Portugal, Republic of Korea, Saudi Arabia, Spain, Sweden and Switzerland. Responses were received from seven of them (China, Germany, India, Japan, Netherlands (Kingdom of the), Saudi Arabia and Sweden)
- To eight non-government donors: African Development Bank (AfDB), Asian Development Bank (ADB), Global Alliance for Vaccines and Immunization, Gates Foundation, Global Fund to Fight AIDS, Tuberculosis and Malaria, Inter-American Development Bank (IDB), Green Climate Fund and World Bank. No responses were received

(d) Semi-structured interviews

- Representatives from legal, financial, donor relations, partnerships, internal audit, investigations, evaluation and risk and compliance units of JIU participating organizations
- Representatives of JIU participating organizations in Brussels, London and Washington D.C.
- Board of Auditors
- Development Coordination Office
- Office of Legal Affairs
- Controller
- Office of Internal Oversight Services (OIOS) of the United Nations Secretariat
- United Nations Sustainable Development Group
- A group of selected donors (European Union, United States, United Kingdom, Global Environment Facility (GEF), Global Alliance for Vaccines and Immunization and Adaptation Fund)
- Representatives from the Multilateral Performance Network (MOPAN)
- Representatives from the Organisation for Economic Co-operation and Development (OECD)

(e) Quantitative data analysis

- Funding trends, by donor and by category of donor, for each JIU participating organization
- Information on additional costs incurred by JIU participating organizations as a result of donor requests

II. Detailed legal analysis of donor requests

A. Key legal references

Table 1
Text of the reference documents

<i>Document</i>	<i>Relevant article</i>	<i>Text of article</i>
Charter of the United Nations ^a	Article 2	The Organization and its Members, in pursuit of the Purposes stated in Article 1, shall act in accordance with the following Principles. [...] 2. All Members, in order to ensure to all of them the rights and benefits resulting from membership, shall fulfill in good faith the obligations assumed by them in accordance with the present Charter. [...] 5. All Members shall give the United Nations every assistance in any action it takes in accordance with the present Charter, and shall refrain from giving assistance to any state against which the United Nations is taking preventive or enforcement action.
	Article 100	1. In the performance of their duties the Secretary-General and the staff shall not seek or receive instructions from any government or from any other authority external to the Organization. They shall refrain from any action which might reflect on their position as international officials responsible only to the Organization. 2. Each Member of the United Nations undertakes to respect the exclusively international character of the responsibilities of the Secretary-General and the staff and not to seek to influence them in the discharge of their responsibilities.
	Article 104	The Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfilment of its purposes.
	Article 105	1. The Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfilment of its purposes. 2. Representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization. 3. The General Assembly may make recommendations with a view to determining the details of the application of paragraphs 1 and 2 of this Article or may propose conventions to the Members of the United Nations for this purpose.
Financial Regulations and Rules of the United Nations ^b	Regulation 7.4	The audit shall be conducted in conformity with generally accepted common auditing standards and, subject to any special directions of the General Assembly, in accordance with the additional terms of reference set out in the annex to the present Regulations.
	Regulation 7.5	The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

<i>Document</i>	<i>Relevant article</i>	<i>Text of article</i>
	Regulation 7.6	The Board of Auditors shall be completely independent and solely responsible for the conduct of the audit.
	Regulation 7.7	The Advisory Committee may request the Board of Auditors to perform certain specific examinations and issue separate reports on the results.
Convention on the Privileges and Immunities of the United Nations ^c	Preamble	Whereas Article 105 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfilment of its purposes and that representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.
Vienna Convention on the Law of Treaties ^d	Article 26	Every treaty in force is binding upon the parties to it and must be performed by them in good faith.
	Article 34	A treaty does not create either obligations or rights for a third State without its consent.
Vienna Convention on the Law of Treaties between States and International Organizations or between International Organizations ^e	Article 2	Use of terms. ...
		1. For the purposes of the present Convention: ...
		(j) “rules of the organization” means, in particular, the constituent instruments, decisions and resolutions adopted in accordance with them, and established practice of the organization. 2. The provisions of paragraph 1 regarding the use of terms in the present Convention are without prejudice to the use of those terms or to the meanings which may be given to them in the internal law of any State or in the rules of any international organization.
Financial and Administrative Framework Agreement between the European Union and the United Nations ^f	12a.1	The Commission acknowledges the mandated primacy of UN oversight and control systems, including the principle of exclusive audit by UN External Auditors, and in keeping with internationally-accepted practice in the discipline of financial oversight and control, will endeavor to build reliance on these systems.
	12a.2	The UN recognises the need for the commission to report to competent European Union bodies that the EU contributions have been used for their intended purpose and according to the principle of sound financial management based on the assurance that an adequate system of accountability is in place (e.g. accounting systems and procedures, control and procurement procedures, financial and results reporting, and the oversight mechanisms). The commission is determined to make full use of cross-reliance on audits conducted within the UN and to reduce its own control efforts where the aforementioned systems provide adequate assurance.
	12a.3	The UN recognises also that the Commission and other competent bodies of the European Union may undertake, including on the spot, verifications concerning the activities financed by the European Union, request all relevant financial information (drawn from accounts and records), seek clarifications of information, and verify underlying documents.

Document	Relevant article	Text of article
Articles on the responsibility of international organizations ^g	Article 2	For the purposes of the present draft articles, ... (b) “rules of the organization” means, in particular, the constituent instruments, decisions, resolutions and other acts of the international organization adopted in accordance with those instruments, and established practice of the organization;

^a Available at www.un.org/en/about-us/un-charter.

^b ST/SGB/2013/4 and ST/SGB/2013/4/Amend.1; also available at https://digitallibrary.un.org/record/754957/files/ST_SGB_2013_4-EN.pdf.

^c General Assembly resolution 22 (I) of 13 February 1946, annex; also available from www.un.org/en/ethics/assets/pdfs/Convention%20of%20Privileges-Immunities%20of%20the%20UN.pdf.

^d Adopted on 23 May 1969. See United Nations, *Treaty Series*, vol. 1155, No. 18232, p. 331, available at: https://legal.un.org/ilc/texts/instruments/english/conventions/1_1_1969.pdf.

^e Adopted on 21 March 1986. See A/CONF.129/16/Add.1 (Vol. II); also available at https://legal.un.org/ilc/texts/instruments/english/conventions/1_2_1986.pdf.

^f Signed by the Secretariat of the United Nations and the European Union Commission on 29 April 2003. Available at <https://2014-2020.dgecho-partners-helpdesk.eu/download/referencedocumentfile/109>.

^g Adopted by the International Law Commission at its sixty-third session, in 2011. Available at https://legal.un.org/ilc/texts/instruments/english/draft_articles/9_11_2011.pdf.

B. Single audit principle

1. One of the legal arguments for pushing back on audit-type requests cited by most JIU participating organizations is the “single audit principle”. However, the Inspector believes that some interpretations of this principle do not necessarily align with the relevant regulations, as will be shown below.²

Exclusive competence of the external auditors to carry out the external audit of the financial statements

2. In accordance with the financial regulations and rules of JIU participating organizations, the single audit principle stipulates that the external auditors of the United Nations system organizations are “the sole judge as to the acceptance, in whole or in part, of the certifications and representations” by the Administration.³ However, the Inspector notes that organizations are guided by the legal interpretation of the Office of Legal Affairs⁴ that any external review, audit, inspection, monitoring, evaluation or investigation of the activities of the United Nations can be undertaken only by the oversight bodies mandated by the General Assembly,⁵ as also reflected in General Assembly resolution 59/272. However, the Inspector observes that, in the

² In addition, it is important to note that there is no equivalent principle for either evaluation or investigation requests.

³ Financial Regulations and Rules of the United Nations (ST/SGB/2013/4 and ST/SGB/2013/4/Amend.1), annex, para. 2.

⁴ The Office’s legal opinions are the guiding interpretation for all United Nations system entities. These are binding on the Secretariat, funds and programmes and are generally relied upon by other United Nations agencies inasmuch as they relate to their status.

⁵ *United Nations Juridical Yearbook 2009*, (United Nations publication, 2010), ch. VI, sect. A.1 (a), para. 4; *United Nations Juridical Yearbook 2011*, (United Nations publication, 2012), ch. VI, sect. A.2 (d); and *United Nations Juridical Yearbook 2013*, (United Nations publication, 2014), ch. VI, sect. A.2 (g).

resolution, the Assembly refers exclusively to external reviews by the Board of Auditors or JIU of the activity of OIOS.⁶

3. More specifically, the mandate of external auditors, that is, external audit content, is to examine, in conformity with generally accepted common audit standards, whether:

- (a) The financial statements are consistent with the books and records of the organization;
- (b) The financial transactions reflected in the statements have been in accordance with the rules and regulations, budgetary provisions and other applicable directives;
- (c) The securities and monies on deposit and on hand have been verified by certificates received directly from their depositories or by actual count;
- (d) The internal control system and internal audit function are adequate;
- (e) Procedures satisfactory to the external auditor have been applied to the recording of all financial transactions;
- (f) The financial statements are presented in accordance with the relevant accounting standards.⁷

4. This exclusive competence of the external auditors is customarily known as the “single audit principle”. This principle, which is nonetheless never explicitly mentioned in the financial regulations of JIU participating organizations as such, is usually articulated as follows: the external auditor(s) (who are required to be completely independent) “shall be the sole judge regarding the acceptance, in whole or in part, of the certifications by the Administration”.

5. Given the exclusively international character of United Nations entities, the purpose of the single audit principle is to ensure that no other internal or external body, including governmental or international authorities or entities, can examine the same aspects and audit the same accounts, certifications and representations, and that the opinion of the external auditors on the audited statements is final and not subject to any additional revisions, thus avoiding the inefficiencies and potential confusion that could arise from multiple assessments of the same statements by different auditors.

6. The scope of the single audit principle as exclusively applicable to the work of the external auditors with *ad extra* efficacy and binding force is further confirmed by the Financial and Administrative Framework Agreement. Subparagraph 12a.1 of the current version of the document clearly establishes that the European Commission acknowledges, on the one hand the principle of exclusive (i.e. external) audit by United Nations external auditors and, on the other, the mandated primacy of United Nations oversight and control systems, but in the latter case only for the purpose of

⁶ It is important to note the specific intent of the cited General Assembly resolution, which pertains exclusively to oversight of the activities of OIOS. Overlooking this nuance could lead to the unintended implication that other external entity-wide assessments, such as those conducted by MOPAN, the European Union, the United Kingdom, vertical funds and international financial institutions, should likewise be considered inadmissible. Such a conclusion would not be consistent with established practice.

⁷ In addition to their core responsibilities, and in accordance with article VII of the Financial Regulations and Rules of the United Nations, external auditors can also offer “observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the organization”. For the purpose of the present review, it is important to note that these “observations” extend beyond those covered by the single audit principle as set out in the financial regulations of JIU participating organizations [N.B.: audits of financial statements are the exclusive competence of their external auditors], as evidenced by the fact that internal auditors and other oversight bodies, such as JIU, can also examine the same areas but not audit the financial statements.

expressing the aspiration or pledge of the European Union to “build reliance on these systems”. According to generally accepted hermeneutic rules, had the single audit principle been made applicable to internal audit functions, the agreement would have explicitly mentioned it, placing it on a par with the reference to the work of external auditors, which was not the case.⁸

The single audit principle covers the actual work performed by external auditors

7. However, in practice, the work of external auditors does not usually cover specific assurances on individual grants, programmes or projects funded by donors unless these are explicitly included in the audit scope or sampling. This inclusion depends on the audit plan, which is independently prepared by the external auditors. Nonetheless, as no audit engagement can be exhaustive regarding the number of transactions that can be checked when large populations of transactions are involved, such as in auditing the overall financial statements of any organization or complex projects, sampling is routinely used to determine the specific transactions to be examined as representative of the entire population under scrutiny.

8. From the samples, auditors can infer their conclusions, in particular when they wish to estimate characteristics such as the average level of irregularity observed in the audited population. The practical consequence of this statistical method is that it cannot guarantee that particular operations effected when implementing a project or grant are featured among the items selected for an audit with a broader scope, such as the audit of the entire set of annual financial statements of an entity. Therefore, no specific assurance regarding the funds involved can be provided by the auditors that may satisfy all donors’ needs.⁹ This is, in summary, the rationale behind donor requests for audits of specific projects or programmes and for sampling and verifications.¹⁰

Components of the single audit principle

9. According to the discussion above, the single audit principle comprises three components: first, its subjective scope (the external auditors); second, its objective scope (“the certifications by the Administration” or accounts); and, third, its legal efficacy (attribution of exclusive authority to the external auditors in the sense that no other entity can audit the same statements or demand additional audit assurance on what was covered by the audit). In the Inspector’s view, the nuance lies with the second component, which contrasts with, for instance, how a similar principle is featured in United States legislation, where it was first coined, and also with similar provisions in the European Union Financial Regulation.

⁸ European financial framework partnership agreements such as the Financial and Administrative Framework Agreement are based, in accordance with article 129 of the European Union Financial Rules, on “the results of an ex-ante assessment” (a “pillar assessment”) and must indicate “whether the Commission may rely on the systems and the procedures of the persons or entities implementing Union funds ... including audit procedures”. Reliance on internal audit is therefore not granted but contingent on its adherence to international standards. This ensures that the internal audit function is effective, independent and objective, thereby providing reliable assurance. See <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX%3A32018R1046>.

⁹ See Opinion No. 2/2004 of the Court of Auditors of the European Communities on the “single audit” model (and a proposal for a Community internal control framework) (2004/C 107/01), *Official Journal of the European Union*, 30 April 2004, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52004AA0002>.

¹⁰ It should be clarified that, in the absence of the Administration’s explicit agreement, a donor’s request for specific information or activities does not imply an entitlement to receive such information, nor does it obligate the Administration to carry out the requested activity. Even less does it confer the right to access the necessary evidence or documentation to undertake the activity independently or by the donor’s own means.

10. In the United States Single Audit Act Amendments of 1996,¹¹ “single audit” is not defined by the entity conducting the audit but rather by reference to its specific substantive coverage: a single audit is an audit that includes, in addition to the concerned entity’s overall financial statements, specific statements related to “Federal awards”. As such, for each (United States) single audit, the auditor is expected, *inter alia*, to determine whether:

(a) The financial statements are presented fairly in all material respects, which is what all external auditors of JIU participating organizations mandatorily and routinely do;

(b) The schedule of expenditure of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. None of the regulations and rules of JIU participating organizations regarding voluntary contributions explicitly mentioned this requirement *vis-à-vis* donor grants;

(c) The entity has complied with the provisions of laws, regulations and contracts or grants pertaining to federal awards that have a direct and material effect on each major programme. Once more, there is no explicit indication of this particular verification in the mandate of the external auditors of United Nations entities.

11. As per the same United States law, “an audit conducted in accordance with [the Single Audit Act] shall be in lieu of any financial audit of federal awards which a non-federal entity is required to undergo under any other Federal law or regulation. To the extent that such audit provides a Federal agency with the information it requires to carry out its responsibilities under Federal law or regulation, a Federal agency shall rely upon and use that information”.

12. In summary, the key assumption of the United States single audit principle is that an audit of the overall financial statements of a recipient organization does not necessarily cover grants in the required detail. Therefore, the principle entails a more comprehensive audit that includes both the overall financial statements and the specific statements on grants awarded to recipient entities, while also providing assurances regarding compliance with applicable laws, regulations and funding contractual arrangements. Given this, all concerned parties must rely on the single, comprehensive audit conducted, and none can demand additional assurances.

13. The same assumptions could be made about European Union oversight requirements over funds provided to its member nations. According to European Union financial rules, all accounts of European Union-funded projects implemented in member nations are subject to a specific audit by an independent audit body. This means that, just as in the case of the United States, the audit of overall financial statements alone does not suffice.

14. This conclusion and the need for specific verifications of European Union grants is further supported by the fact that European Union funds do not lose their nature of “European Union funds”¹² even if they are spent through external entities, including States members and international organizations.¹³ In accordance with article 62 of the

¹¹ Single Audit Act amendments of 1996, Public Law 104–156 – July 5, 1996, 104th Congress, available at www.govinfo.gov/content/pkg/PLAW-104publ156/pdf/PLAW-104publ156.pdf.

¹² Pursuant to article 2 of European Union Financial Regulation, a contribution agreement means an agreement concluded with persons or entities “implementing Union funds”. Pursuant to article 157 of the Financial Regulation, international organizations or their agencies “entrusted with the implementation of Union funds ... shall respect the principles of sound financial management, transparency, non-discrimination and visibility of Union action”. See <https://op.europa.eu/en/publication-detail/-/publication/990fe2a6-8f52-11ef-a130-01aa75ed71a1/language-en>.

¹³ The same goes for United States funds: “USAID depends on United Nations agencies and other public international organizations as well as non-governmental organizations and contractors to implement its programs” (United States Agency for International Development, Office of Inspector General, “Top management challenges facing USAID in fiscal year 2025”, p. 14, available at https://oig.usaid.gov/sites/default/files/2024-11/TMC_FY_2025-FINAL.pdf).

European Union Financial Regulation, the Commission implements the European Union budget either “directly (direct management) ... by its departments”, “under shared management with member States (shared management)” or “indirectly (indirect management)”, in the latter case “by entrusting budget implementation tasks to”, inter alia, “international organizations or their agencies”.¹⁴

15. Therefore, European Union voluntary contributions to JIU participating organizations shall be interpreted within this context, which implies that European Union funds spent by international organizations are subject to the European Union rule of “sound financial management”,¹⁵ that is, “in accordance with the principles of economy, efficiency and effectiveness”. As such, they are subject to the oversight requirements of the European Union Financial Regulation applicable to all “indirect managers” of European Union funds and also to the contractual conditions as regards legality and regularity of expenditure, as well as eligibility of costs. This logic is basically what the Financial and Administrative Framework Agreement reflects and the 25 United Nations signatory entities have accepted.

16. In summary, two main conclusions can be drawn from what has been discussed thus far regarding external audits:

(a) The single audit principle as set out in the financial regulations and rules of JIU participating organizations refers to the exclusive authority of the external auditors to conduct the audit of the financial statements, certifications and representations of the organizations, with the meaning that no other auditor, be it internal or external to the concerned entity, can audit the same statements;

(b) Depending on the specific needs of donors as laid down in funding contracts and the actual coverage of the audit report and opinion by the external auditors, the single audit principle could be opposed to requests for audits or audit-like information or actions, but only to the extent that external auditors’ work satisfies contractual requirements regarding the use of donor funds, which would normally require external auditors to conduct audit tests or “examinations”¹⁶ specifically on the use of such funds.

Scope of the internal audit function

17. Similar limitations apply to internal audit functions. This was emphasized in the comments by the United Nations Chief Executives Board for Coordination (CEB) on the JIU report on donor reporting requirements (JIU/REP/2017/7),¹⁷ which this review follows up on. The comments noted that undertaking fiduciary oversight functions such as “specific audits and evaluations in order to fulfil donor requirements on the use of their earmarked contributions”, including to satisfy specific concerns and needs regarding assurance of the proper use of funds, “requires a governance structure, resourcing level, organizational set-up and skill set that are different to those currently in place” and that internal audits are conducted on the basis of a risk-based audit plan to satisfy the needs of a given entity and its governing body. “Undertaking specific audits, upon the request of donors, falls out of the scope of such risk-based plans and requires a different governance structure, infrastructure and skill set to fulfil the needs of specific groups of stakeholders”.

¹⁴ The notion that United Nations entities are considered implementing partners of the European Union by its legislation is further highlighted by a formal declaration attached yearly to the European Union budget pursuant to article 41, paragraph 3 (g) (ii), of the Financial Regulation, which reads that “it is more efficient for the Union to fund those international organizations rather than to act directly”. See <https://op.europa.eu/en/publication-detail/-/publication/990fe2a6-8f52-11ef-a130-01aa75ed71a1/language-en>.

¹⁵ Ibid., arts. 33 and 36.

¹⁶ Financial Regulations and Rules of the United Nations, regulation 7.7.

¹⁷ Contained in A/73/320/Add.1 and A/73/320/Add.1/Corr.1.

18. According to international standards and the financial regulations, rules and internal audit charters of all JIU participating organizations, the main purpose of internal audit functions is to help organizations achieve their objectives by providing independent and objective assurance and advice to management and governing bodies on governance, risk management and control processes, and ensuring that the organization is managed effectively, efficiently and economically.

19. Internal audit can be more specifically characterized, according to most internal audit charters reviewed, as the function that is charged with the following responsibilities, none of which refers to financial statements:

(a) Assessment of the adequacy and effectiveness of internal controls, risk management and governance processes;

(b) Review of financial transactions to ensure regularity of the receipt, custody and disposal of all funds and other financial resources of the organization and compliance with legislative mandates, regulations, rules, policies and procedures and economical use of resources;

(c) Assessment of the economy, efficiency and effectiveness of resource management and programme delivery;

(d) Safeguarding of assets and protective measures against loss or threats and monitoring of the effective use and protection of financial, physical and human resources;

(e) Evaluation of whether financial, managerial and operating information is accurate, reliable, and timely;

(f) Examination of the adequacy of organizational structures, systems and processes to ensure that their results are consistent with the planned objectives.

20. Internal audit assurance that the organization is managed effectively, efficiently and economically does not necessarily imply that all expenses related to all voluntarily funded projects or activities were in accordance with applicable regulations, rules or contractual arrangements (arrangements that, incidentally, are not mentioned in most financial regulations and rules or internal audit charters), including those related to their effectiveness and efficiency. While internal audits are designed to provide a high level of assurance regarding the effectiveness of an organization's governance, risk management and control processes, they cannot guarantee with absolute certainty that all operations and expenses are compliant in all material respects with all relevant norms and requisites.

21. This is the case because, inter alia, the function is subject to scope limitations (internal audits typically cover specific areas or processes within an organization, so they may not address every potential risk or issue); resource constraints (which can affect the number, depth and breadth of audits); and the risk that management could override controls, which internal audits might not detect. These limitations explain why some donors may not find the standard internal audit plan and assurance sufficient to satisfy their needs, and why specific assurances on how their funds are spent are sometimes required, as acknowledged by CEB.

Exclusive competence of internal audit functions to carry out internal audits

22. In most JIU participating organizations, the internal audit function is assigned exclusively to a specific unit,¹⁸ which means that no other office within the organization is allowed to carry out internal audits. A good example of this is the audit charter of the International Telecommunication Union (ITU), which states that

¹⁸ Some organizations, such as the World Tourism Organization (UN Tourism), have no in-house internal audit services and instead outsource the function to other entities, especially OIOS.

“ITU Internal Audit is the sole entity entitled to perform internal audits. Only persons assigned by the Secretary-General to ITU Internal Audit will be referred to as internal auditors and only their work will be officially referred to as internal audit activities.”

23. The World Health Organization (WHO) offers a more flexible approach to the exclusive competence of its internal audit services. According to the WHO audit charter, “[the WHO Office of Internal Oversight Services] is the sole unit within WHO to perform, manage, or authorize others to perform or manage internal audits and investigations, unless otherwise requested by the Director General”. This implies that internal audits at WHO can be performed not only by its internal audit function, but also by “others”, be they other internal functions or even auditors external to the organization, and that the “exclusive competence” of the internal audit function is not an absolute value but an organizational principle.¹⁹

24. In the Inspector’s view, this could be characterized as the internal audit version of the single audit principle, although the term is not explicitly used in the financial regulations and rules or the audit charters of any of the JIU participating organizations in this or any other sense. In other words, what is customarily understood as the single audit principle applicable to internal audit functions is the exclusive reservation *ad intra* of a specific function to a particular administrative unit, the basis of which is strictly organizational and functional, something common to all types of organizations in all kinds of entities, whether public or private. However, this does not mean that external parties should be permitted to audit, review or verify the operations of JIU participating organizations without their consent and oversight, as this would compromise their autonomy and independence, and the single audit principle, when applicable.

Internal audit focuses on providing assurance and advice to management and governing bodies

25. Given that internal audit is aimed at providing assurance and advice to management and governing bodies, the primary recipients of internal audit work and reports are the executive management and the governing bodies of the organizations rather than external parties such as the general public or donors that are not members of such bodies or organizations. This is one of the reasons why internal audit workplans are usually predicated on a risk assessment of the organization without specific consideration or prioritization of donors’ oversight needs.²⁰

26. The fact that the primary addressees of internal audit reports are management and governing bodies can also explain why almost half of JIU participating organizations do not make such reports publicly available,²¹ which, incidentally, is in line with the

¹⁹ The approach of WHO, albeit more flexible, is still consistent with the principle that the internal audit function is the sole and ultimate responsibility of internal audits in the organization. Such flexibility is aligned with International Standard on Auditing 610 (Using the work of internal auditors), the section of which on application and other explanatory material reads as follows: “Activities similar to those performed by an internal audit function may be conducted by functions with other titles within an entity. Some or all of the activities of an internal audit function may also be outsourced to a third-party service provider.”

See www.iasb.org/publications/isa-610-revised-2013-using-work-internal-auditors-0.

²⁰ In certain cases, such needs are taken into account by some participating organizations during the preparation of audit workplans.

²¹ FAO, IAEA, International Labour Organization (ILO), International Maritime Organization (IMO), ITU, the Joint United Nations Programme on HIV/AIDS (UNAIDS), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Industrial Development Organization (UNIDO), the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), WHO and the World Meteorological Organization (WMO) do not make their internal audit reports public, although eight of those entities make public an executive summary of their reports (FAO, IMO, UNAIDS, UNESCO, UNRWA, WHO, WMO and IAEA, in the latter case subject to approval each year by the Agency’s Board of Governors).

International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.²² Furthermore, according to standard 2440.A2: “If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organization the chief audit executive must assess the potential risk to the organization; consult with senior management and/or legal counsel as appropriate; and control dissemination by restricting the use of the results”.

27. It is quite obvious that if the purpose of internal audit were, in all cases, to provide assurance to external parties, the International Standards would have stated it explicitly, and would characterize external dissemination of audit reports as the norm rather than the exception. However, this does not mean that internal audits cannot provide such assurance. They can, but for this assurance to be effective and sufficient, certain conditions must be met.

Donors’ reliance on internal audit is contingent on its level of independence, competence, capacity and coverage or responsiveness to donors’ needs

28. For an internal audit function to be trusted and relied upon, it must be, and be seen as, completely independent from management. To achieve the necessary credibility, all relevant professional standards must be met and independently verified through external reviews. This is, inter alia, why some donors require international organizations to undergo ex-ante assessments as a prerequisite to signing funding agreements.²³ It is also why the International Standards on Auditing, developed by the International Auditing and Assurance Standards Board,²⁴ in particular Standard 610 (Using the work of internal auditors), requires external auditors, including those of United Nations entities, to assess internal audit and controls to determine to what extent they can rely on them to avoid unnecessary audit tests.

29. Similar assumptions are contained in the International Organization of Supreme Audit Institutions Framework of Professional Pronouncements. According to the Lima Declaration of Guidelines on Auditing Precepts, adopted by the Organization in October 1977 and also known as Magna Carta of government auditing, “the Supreme Audit Institution has the task of examining the effectiveness of internal audit” and “if internal audit is judged to be effective, efforts shall be made, without prejudice to the right of the Supreme Audit Institution to carry out an overall audit, to achieve the most appropriate division or assignment of tasks and cooperation”.

30. The conclusion is that reliance on the internal audit function’s work cannot be imposed or directly achieved merely by stating a principle. In this connection, some major donors interviewed pointed out their limited reliance on some internal functions of United Nations system organizations, mainly on the grounds of their perceived incomplete independence, lack of resources and unresponsiveness to their needs, and that they therefore were requesting additional audit-like information and commissioning oversight activities or monitoring activities from third-party providers

²² Specifically, standard 2440 (Disseminating results), which mandates that the chief audit executive must communicate results to the appropriate parties, with the meaning that he or she is responsible for deciding to whom results will be disseminated, taking into account that they must be communicated “to parties who can ensure that the results are given due consideration” (sect. 2440.A1). See www.theiia.org/en/standards/what-are-the-standards/mandatory-guidance/standards/performance-standards.

²³ As shown in footnote 6, these reviews are not precluded by the single audit principle and may be undertaken—provided that participating organizations accept them voluntarily.

²⁴ The International Auditing and Assurance Standards Board develops auditing and assurance standards and guidance for use by all professional accountants.

to fully satisfy those needs. In the Inspector's view, this aspect is essential to understanding such requests.²⁵

31. The European Union fully relies on United Nations external auditors and never requests an audit of the overall financial statements of any of the JIU participating organizations (as is the case for all the other United Nations donors) or takes any decision to "accept or reject" such statements and audits.²⁶ However, the European Union requires, and the United Nations system organizations accept, conducting "verifications" of the expenses incurred when implementing programmes or projects funded by the European Commission.

32. The absence of a single audit principle applicable to the internal audit function, with the customary meaning that no one external to the audit function can audit (provided the concerned organization cooperates and facilitates access to the relevant information, documents and evidence) or even request an audit of a particular aspect, process, programme or expense, is further corroborated by several organizations' audit charters reaffirming the exclusive applicability of the single audit principle to the work of the external auditors. In the case of the audit charters of the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF) and the United Nations Office for Project Services (UNOPS), for instance, this is demonstrated by the provision that their offices of audit and investigation should adhere to the single audit principle adopted by United Nations system organizations, "which gives the United Nations Board of Auditors the exclusive right to audit the accounts and statements of the United Nations".²⁷

33. If the internal audit functions were fully independent from management and had the capacity to conduct all required audits, including contractually agreed audits, tests and verifications, it could then be argued that all these activities, except for the audit of the financial statements and other "examinations" to possibly be undertaken by the external auditors, should be carried out exclusively by the internal audit function.

²⁵ It is, however, striking to observe the dissonance between the sometimes limited reliance on the internal oversight systems of United Nations entities by certain donors and the significant role those same donors play in supporting and safeguarding the independence of audit functions. As members of governing bodies and legislative organs, these donors are directly involved in the nomination and removal of directors of internal audit functions or oversight offices, the endorsement of financial regulations and oversight charters, and the allocation of financial and other resources to these offices through the organization's budget.

²⁶ European Union expectations regarding the use of funds are set out in the European Parliament resolution of 25 November 2020 on improving development effectiveness and the efficiency of aid 2019/2184(INI). In operative paragraph 5 of that resolution, the European Parliament stressed that the European Union "must continue to closely monitor the use of funds and take all necessary measures to avoid any misuse of aid funds, ensuring compliance with its policy goals and values in development cooperation" and called for "effective mechanisms to be put in place to be able to thoroughly control the final destination of those funds and assess the projects which received funding". Furthermore, in operative paragraph 21, the European Union Parliament emphasized that "accountability requires transparent and robust procedures as well as concern for efficiency and the attainment of demonstrable results, thorough ex-ante and ex-post evaluation". See <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52020IP0323&from=EN>.

²⁷ This statement, which is technically unnecessary as it reiterates an already established higher rule, is followed in the audit charters of the three organizations by a core normative statement indicating that the entity conducting the internal audit will be consulted if any exceptions to this principle (i.e. the single audit principle applicable exclusively to external auditors) are negotiated in any agreements that have the potential to have an impact on the independence of the entity in determining its audit subjects or allocation of resources. The Inspector questions how a legally binding principle can be negotiated and, further, how any negotiation around a principle intended to safeguard another body's work can have an impact on the independence of the internal audit office in determining its audit plan or resource allocation.

It follows that if those conditions are fulfilled, no audit evidence should be provided to any donor for conducting its own audits or audit-like verifications or tests.

34. The Inspector is concerned that cooperation between certain United Nations system organizations and some donors is hindered by a lack of mutual understanding of their respective roles, structures and needs. This is despite the fact that many major donors are also members of the governing bodies or legislative organs of the recipient organizations. This lack of mutual understanding is sometimes due to the debate often centring on principles rather than on the underlying logic of these processes and the necessity of accountability for all public funds spent, which ultimately come from the same source: taxpayers.

35. If this is fully taken into consideration, organizations should, in the Inspector's view, ensure that donors requesting audit activities understand the independence, capability, competence and reliability of the internal audit functions. They should also clarify how the internal audit plan and external auditors meet the donors' oversight needs. Subsequently, they should negotiate in good faith the types of additional audits or audit-like activities to be undertaken, following the good practice of some JIU participating organizations, notably UNFPA, the World Intellectual Property Organization (WIPO) and UNOPS.

36. The role of donor member States as members of the governing bodies or legislative organs of JIU participating organizations cannot be overemphasized in bridging this gap. However, closer coordination within their services is also needed for this to happen. The current reality is far from that. The Inspector notes with concern that, since the start of the present review, some donors, especially the United States and some new, non-traditional donors, have been showing an interest in further increasing this type of request.²⁸ More specifically, instead of shifting towards more reliance on the internal oversight services of United Nations entities, the United States 2024 fiscal year appropriation bill includes a new and even more demanding requirement. This clearly signals that current efforts to increase transparency and accountability are not meeting the expectations of one of the major donors. More should be done to fill the gap and, at the same time, to avoid overburdening JIU participating organizations with requests and diverting resources so as to satisfy such requests.

37. Even if internal audit functions satisfied donors' requirements regarding their independence and competence, and donors accepted that the internal audit services of JIU participating organizations are solely responsible for conducting audits (other than the audits or examinations conducted by the external auditors) or audit-like verifications pertaining to their funds, there remains the issue of their capacity to perform the number of audits required by donors, given their specific scope, breadth and depth. In practice, resource constraints require that internal audit engagements to be included in the internal audit work programme have to be prioritized by the internal audit functions, for which a risk assessment of topics is typically undertaken. As a consequence, it is not rare for internal audit plans to focus on top internal priority themes, processes and offices rather than on donor priorities.

²⁸ According to a document entitled "Independent oversight of USAID funding to United Nations agencies" (available at https://oig.usaid.gov/sites/default/files/2024-09/Oversight%20of%20Funding%20to%20UN%20September%2010%202024_0.pdf), the Office of the Inspector General of USAID "expects access, transparency, and cooperation from USAID-funded United Nations agencies to fulfill [their] oversight mandate", including "prompt disclosure by United Nations agencies of allegations concerning misuse of USAID-funded programming". However, the Office of the Inspector General "continues to encounter challenges in receiving information from United Nations agencies.... Despite contractual obligations to report allegations of misconduct directly to [the Office], reporting from United Nations agencies is sparse".

38. In fact, half of JIU participating organizations have a clause in their audit charters regarding the consideration of inputs from senior management on the workplan. This misalignment between the way internal audit functions select topics for their audit workplan and donors' needs²⁹ results in practice in internal audit reports directly linked to a single donor grant being the exception. In this scenario, it is not surprising that donors used to auditing their own programmes and projects above a specific threshold of materiality seek additional assurance from recipients of their funds, either by requesting information or evidence or by conducting audit-type activities on their own.

39. A different and, in the Inspector's view, noteworthy approach to addressing the issue of the auditing of grants is the one adopted by the Global Fund in relation to the international non-government organizations with which it cooperates. These organizations are required to perform a single audit of all grants implemented on behalf of the Fund, followed by the issuance of grant-specific audit reports and opinions, including grant-specific management letters.

40. Requests for ad hoc audits should be considered from one additional perspective: the cost of conducting these audits or audit-like activities. The review found that compliance with financial regulations in this regard is not always checked, while there is no doubt that, irrespective of who carries out the requested activities, their costs must be borne by the requester, as using core funds (or non-core funds provided by other donors) for such activities could result in financial malpractice, causing cross-subsidization between mandatory and voluntary funders, or among donors if all funds come from voluntary contributions.

C. Privileges and immunities

41. Besides the single audit principle, privileges and immunities³⁰ have been cited by some JIU participating organizations as the legal basis for refusing, in some cases, donor participation in oversight processes or access to United Nations documents and archives. This has sometimes led to the rejection of voluntary contributions when donor conditions are considered excessive.

42. The system of privileges and immunities constitutes one of the legal bases or tools for ensuring the autonomy and independence of international organizations and, therefore, for guaranteeing that their legal personality is real and effective. In general, the protection afforded to JIU participating organizations through privileges and immunities comes about through the recognition of certain forms of preferential treatment in relation to, inter alia, property and assets, taxation and communications, together with the recognition of immunity from the exercise of the national jurisdiction of a State and the inviolability of premises, archives and documents.

43. The specific privileges and immunities enjoyed by JIU participating organizations are accorded to them by their States members, as well as by the host State. It is also possible that privileges and immunities may be recognized by a non-member State or by another international organization for the performance of a specific activity. In practice, there are three broad categories of agreements containing rules relating to

²⁹ A few organizations, such as the International Civil Aviation Organization (ICAO), UNOPS, the World Food Programme (WFP) and WIPO, go further by explicitly stating that they consider suggestions from donors (or clients, in the case of UNOPS), which is a good practice.

³⁰ The privileges and immunities of participating organizations are established in Article 105 of the Charter of the United Nations, the equivalent provisions in the constitutions of specialized agencies and IAEA, the Convention on the Privileges and Immunities of the United Nations and the Convention on the Privileges and Immunities of the Specialized Agencies.

privileges and immunities: treaties of a general scope devoted exclusively to the issue; headquarters agreements; and ad hoc agreements.

44. As a matter of law, respecting privileges and immunities is a legal obligation of the States Parties to the Convention on the Privileges and Immunities of the United Nations and the Convention on the Privileges and Immunities of the Specialized Agencies, States that have concluded a headquarters agreement with a participating organization, and States, international organizations or other organizations that have concluded agreements containing specific rules for the recognition of privileges and immunities. Those States, in line with their international obligations, should ensure that, within their jurisdiction, donors that are not Party to the Conventions respect the privileges and immunities of JIU participating organizations. This implies that such privileges and immunities apply to all donors, regardless of their nature or status under the Conventions.

45. Of special interest to the present review is the principle of the inviolability of archives, as some of the interviewees considered that some requests from donors may go against that principle. According to international law, the scope of such inviolability prevents forcible and unauthorized access to the premises, documents and archives of the organizations, which implies that inviolability is not affected when access occurs with the prior authorization of the organization. In other words, the inviolability of archives does not prohibit or prevent the voluntary acceptance of specific donor requests by JIU participating organizations. If participating organizations choose to reject donor-imposed conditions because they consider the conditions to be in breach of their independence and autonomy, it is advisable to base their position on those principles, which represent fundamental and non-negotiable values that they are mandated to uphold and cannot lawfully waive.

D. Autonomy and independence of international organizations

46. A third argument against (excessive) donor requests raised by several organizations pertains to the principle of autonomy and independence as outlined in Articles 100 and 104 of the Charter of the United Nations, as well as similar provisions in the constituent treaties of other JIU participating organizations.

47. By virtue of the principles of autonomy and independence, JIU participating organizations may adopt autonomously their internal rules, instructions and administrative procedures, including those related to internal control and oversight.

48. The principle of autonomy and independence carries the explicit recognition of the right and obligation of the administrative organs and agents of JIU participating organizations to discharge their duties without requesting or receiving instructions from any government or from any other authority external to the organization, the implicit recognition of the right of the organization to define the internal procedures necessary to fulfil its mandate and achieve its objectives, and the consequent obligation of Member States not to seek to influence in that regard.

49. As the Financial and Administrative Framework Agreement demonstrates, the principle of autonomy and independence does not prevent competent bodies from allowing third-party donors (non-member States, other international organizations, and private entities or individuals) access to certain documents and archives related to programmes to which they make voluntary contributions. Similarly, it may not be contrary to the autonomy and independence of JIU participating organizations for third-party donors to make their voluntary contributions conditional on the recognition of a right of access to such documents or archives, provided this does not translate into an indirect way of giving instructions on the actual development of the activity or programme.

50. By contrast, requests from donors for detailed information about illegal acts or improper conduct by officials, agents of the organization or third parties involved in implementing actions financed by their voluntary contributions may be incompatible with the organization's principles of independence and autonomy, as they may have an impact on the status of staff members, including their privileges and immunities, and could infringe upon their human rights and fundamental freedoms, due process, the protection of witnesses and whistleblowers, and the preservation of evidence. In addition, depending on the nature of the requests, the integrity of the organization's investigation and disciplinary system, and also the sanctions regime, may be jeopardized or undermined.

51. Given the risks faced by JIU participating organizations from requests related to investigations and the need to uphold the relevant rules of the organization, the Inspector believes that, without prejudice of article V, section 21 of the Convention on the Privileges and Immunities of the United Nations and General Assembly resolution 62/63, accepting any requests that go beyond anonymized or general or statistical information, and especially accepting any kind of interference by a donor in proceedings before the United Nations authorities, cannot be considered compatible with the principle of independence and autonomy of the organizations.

52. Requests for information about contract awardees, companies, individuals involved in funded activities or beneficiaries of voluntary contributions may also adversely affect the independence and autonomy of the organizations, their right and obligation to apply the relevant procurement rules and their legal or contractual obligation to respect the confidentiality of personal information, especially when disclosing such information may endanger implementing partners or even the civilian population for whom the activity is intended.

E. Duty of member States to assist and cooperate in good faith with the organization

53. Pursuant to Article 2 of the Charter of the United Nations, Member States have a duty to assist and cooperate in good faith with United Nations organizations. Conditions attached to voluntary funding by Member States may conflict with this obligation if they seek to unduly influence, inter alia, the design or execution of projects. However, conditions that permit donor involvement in oversight processes may be acceptable, provided they do not compromise the independence and integrity of internal oversight functions and remain consistent with Member States' duty to cooperate in good faith and with the overall legal frameworks of the United Nations entities.

54. The duty to assist and cooperate in good faith encompasses both substantive and procedural obligations. This includes adhering to administrative rules and procedures set by the organizations' legislative, governing or other competent bodies, that is, member States must comply with the financial regulations and rules, as well as respect audit, evaluation and investigation functions and procedures. The Inspector believes that conditions proposed by Member States regarding the use of voluntary funding may conflict with the duty to assist and cooperate in good faith, especially if they influence the design, execution or direction of projects, or compromise the integrity, efficiency, objectivity and independence of internal oversight mechanisms. This is particularly true if such conditions lead to the partial or total replacement of competent oversight bodies.

III. Revenue of the United Nations system

Table 2
Types of contributions to the United Nations system

Types of contributions	Description
Assessed	Mandatory payments made by member States. These contributions are determined by the General Assembly or the competent legislative organ based on a scale of assessments
Voluntary core (non-earmarked)	Untied and unrestricted resources, either monetary or in-kind, that can be flexibly utilized by a United Nations entity
Voluntary non-core (earmarked)	Funds provided by donors that are designated for specific projects, programmes, countries or themes. Unlike core contributions, these funds are restricted in their use and must be spent according to the donor’s specifications. This category includes: (a) United Nations inter-agency pooled funds; (b) Single-agency thematic funds; (c) Revenue from global vertical funds; (d) Local resources; (e) Project- or programme-specific contributions; (f) In-kind earmarked contributions
Revenue from other activities	Revenue linked to other activities that is not considered a “contribution” under the organization’s accounting policies

Source: <https://unsdg.un.org/resources/data-standards-united-nations-system-wide-reporting-financial-data>.

Table 3
Revenue of the organizations of the United Nations system, 2023

Organization	Revenue (thousands of United States dollars)						Ratios (percentage)				
	Total revenue (A)	Assessed contributions (B)	Voluntary contributions		Total (C)	Revenue from other activities (D)	B/A	a/C	b/C	C/A	D/A
			Core (unearmarked) (a)	Non-core (earmarked) (b)							
United Nations	7 546 252	3 278 226	228 045	2 983 450	3 211 495	1 056 530	43.4	7.1	92.9	42.6	14.0
United Nations peacekeeping	6 989 677	6 493 937	–	336 258	336 258	159 482	92.9	–	100.0	4.8	2.3
CTBTO	150 521	132 315	–	8 336	8 336	9 869	87.9	–	100.0	5.5	6.6
FAO	2 398 524	529 759	43 716	1 814 409	1 858 125	10 640	22.1	2.4	97.6	77.5	0.4
IAEA	819 317	460 486	–	325 050	325 050	33 781	56.2	–	100.0	39.7	4.1
IARC	53 713	26 703	650	21 956	22 606	4 404	49.7	2.9	97.1	42.1	8.2
ICAO	248 511	86 954	–	128 053	128 053	33 503	35.0	–	100.0	51.5	13.5
ICC	215 125	187 952	–	24 375	24 375	2 799	87.4	–	100.0	11.3	1.3
IFAD	820 020	–	348 843	257 842	606 685	213 335	–	57.5	42.5	74.0	26.0
ILO	921 014	410 556	16 906	393 493	410 399	100 059	44.6	4.1	95.9	44.6	10.9
IMO	87 264	43 321	18 436	–	18 436	25 508	49.6	100.0	0.0	21.1	29.2
IOM	3 527 521	70 804	45 584	3 157 986	3 203 570	253 147	2.0	1.4	98.6	90.8	7.2
IRMCT	76 239	68 980	–	–	0	7 259	90.5	–	–	–	9.5
ISA	12 465	8 568	702	291	993	2 904	68.7	70.7	29.3	8.0	23.3
ITC	159 525	40 326	2 973	108 270	111 243	7 956	25.3	2.7	97.3	69.7	5.0
ITLOS	18 114	12 891	3 548	510	4 058	1 165	71.2	87.4	12.6	22.4	6.4
ITU	231 075	152 769	–	22 697	22 697	55 609	66.1	–	100.0	9.8	24.1
OPCW	83 296	68 366	–	12 123	12 123	2 807	82.1	–	100.0	14.6	3.4
PAHO	1 146 522	105 275	–	234 462	234 462	806 785	9.2	–	100.0	20.4	70.4
UNAIDS	222 506	–	153 380	61 001	214 381	8 125	–	71.5	28.5	96.3	3.7
UNCCD secretariat	20 603	8 205	–	9 951	9 951	2 447	39.8	–	100.0	48.3	11.9
UNCDF	167 601	–	4 858	156 242	161 100	6 501	–	3.0	97.0	96.1	3.9
UNDP	5 888 211	–	547 905	4 783 381	5 331 286	556 925	–	10.3	89.7	90.5	9.5
UNEP	950 776	217 684	79 306	557 398	636 704	96 387	22.9	12.5	87.5	67.0	10.1
UNESCO	846 738	290 504	62 170	321 600	383 770	172 463	34.3	16.2	83.8	45.3	20.4
UNFCCC secretariat	115 688	32 842	35	55 220	55 255	27 590	28.4	0.1	99.9	47.8	23.8
UNFPA	1 677 750	–	364 139	1 090 959	1 455 098	222 652	–	25.0	75.0	86.7	13.3

Organization	Revenue (thousands of United States dollars)						Ratios (percentage)				
	Total revenue (A)	Assessed contributions (B)	Voluntary contributions		Total (C)	Revenue from other activities (D)	B/A	a/C	b/C	C/A	D/A
			Core (unearmarked) (a)	Non-core (earmarked) (b)							
UN-Habitat	230 673	16 578	4 404	173 188	177 592	36 503	7.2	2.5	97.5	77.0	15.8
UNHCR	4 707 317	49 592	587 448	3 947 129	4 534 577	123 148	1.1	13.0	87.0	96.3	2.6
UNICEF	8 932 123	–	1 350 111	7 144 286	8 494 397	437 726	–	15.9	84.1	95.1	4.9
UNICRI	11 929	–	3 345	6 840	10 185	1 744	–	32.8	67.2	85.4	14.6
UNIDO	372 891	78 722	–	259 915	259 915	34 254	21.1	0.0	100.0	69.7	9.2
UNAIDS	215 321	–	151 089	28 561	179 650	35 671	–	84.1	15.9	83.4	16.6
UNITAR	43 321	–	–	43 261	43 261	59	–	0.0	100.0	99.9	0.1
UNODC	517 495	34 657	3 621	410 182	413 803	69 035	6.7	0.9	99.1	80.0	13.3
UNOPS	1 280 087	–	–	–	–	1 280 087	–	–	–	–	100.0
UNRWA	1 533 384	–	755 648	737 316	1 492 964	40 420	–	50.6	49.4	97.4	2.6
UNSSC	22 635	–	5 168	16 437	21 605	1 030	–	23.9	76.1	95.4	4.6
UNU	117 779	–	21 205	32 070	53 275	64 504	–	39.8	60.2	45.2	54.8
UNV	46 152	–	–	38 338	38 338	7 814	–	–	100.0	83.1	16.9
UN Tourism	31 758	15 831	19	11 120	11 139	4 789	49.8	0.2	99.8	35.1	15.1
UN-Women	619 056	10 474	108 631	476 203	584 834	23 749	1.7	18.6	81.4	94.5	3.8
UPU	116 617	45 284	–	41 263	41 263	30 071	38.8	–	100.0	35.4	25.8
WFP	9 123 700	–	623 627	8 150 429	8 774 056	349 644	–	7.1	92.9	96.2	3.8
WHO	3 341 435	494 067	237 092	2 563 799	2 800 891	46 478	14.8	8.5	91.5	83.8	1.4
WIPO	583 728	21 094	–	9 858	9 858	552 777	3.6	–	100.0	1.7	94.7
WMO	114 567	81 301	2 240	30 023	32 263	1 004	71.0	6.9	93.1	28.2	0.9
WTO	264 333	234 904	–	25 945	25 945	3 484	88.9	–	100.0	9.8	1.3
Total	67 620 868	13 809 929	5 774 842	41 011 476	46 786 320	7 024 623	20.5	12.3	87.7	69.2^a	10.4

Source: Statistical report of CEB on the budgetary and financial situation of the organizations of the United Nations system ([A/79/494](#)).

Notes: JIU participating organizations have been highlighted in grey. UNCTAD revenue is included within revenue of the United Nations Secretariat.

^a With core-unearmarked contributions representing 8.6 per cent of total revenue and non-core earmarked representing 60.6 per cent.

Table 4
United Nations revenue, by contributor type, 2021–2023
 (United States dollars)

<i>Contributor type</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
Government			
Assessed contributions	13 689 942 023	13 139 174 090	13 520 321 137
Voluntary non-core earmarked	27 249 487 447	34 098 130 602	27 200 069 020
Voluntary core unearmarked	5 464 316 633	4 724 235 988	4 318 654 064
Other revenue	2 080 261 301	1 813 578 599	1 316 959 034
Subtotal	48 484 007 406	53 775 119 281	46 356 003 257
Non-government			
Multilateral institutions	7 297 914 809	8 930 139 910	8 750 496 140
Not specified	1 656 440 262	1 791 135 663	3 948 092 506
European Union	3 500 733 076	3 468 116 770	3 457 911 997
Private sector	3 139 685 266	4 209 610 004	3 209 021 738
Foundations	1 305 566 116	1 619 621 384	887 214 967
Non-governmental organizations	239 318 394	200 630 780	656 601 235
Other contributors	225 635 525	216 726 922	189 241 859
Academic, training and research	32 898 576	72 138 063	80 704 149
Public-private partnership	8 510 562	18 915 030	9 339 671
Subtotal	17 406 702 586	20 527 034 526	21 188 624 262
Total funding	65 890 709 992	74 302 153 807	67 544 627 519
Total government contributions as a percentage of total revenue	74	72	69
Total contributions from Governments, the European Union and multilateral institutions as a percentage of total revenue	90	89	87
Assessed government contributions as a percentage of total revenue	21	18	20

Source: <https://unsceb.org/fs-contributor-type>.

22 Table 5
United Nations system revenue, by category, from top 10 government donors, 2023
(Millions of United States dollars)

<i>Government donor</i>	<i>Assessed contributions (A)</i>	<i>Voluntary non-core (earmarked) contributions</i>	<i>Voluntary core (unearmarked) contributions</i>	<i>Revenue from other activities</i>	<i>Total revenue (B)</i>	<i>Revenue from individual government as a percentage of total government revenue</i>	<i>Assessed contributions as a percentage of total revenue for each government (A/B)</i>
United States	3 164	9 097	639	67	12 968	28	24
Germany	844	3 911	523	97	5 374	12	16
Japan	1 095	1 198	146	44	2 482	5	44
China	2 158	110	41	1	2 310	5	93
United Kingdom	668	1 140	469	17	2 295	5	29
Kingdom of the Netherlands	195	1 014	565	9	1 783	4	11
Canada	369	1 098	136	9	1 611	3	23
France	656	629	273	3	1 561	3	42
Norway	102	945	361	12	1 420	3	0.7
Sweden	122	680	126	16	943	2	13
Other government donors	4 148	7 378	1 041	1 043	13 609	29	30
Total	13 520	27 200	4 319	1 317	46 356	100	29
Total United Nations system revenue	13 809	41 011	5 775	7 024	67 619		
Government contributions as a percentage of total revenue	98	66	75	19	69		

Source: <https://unsceb.org/fs-revenue-government-donor>.

Table 6

United Nations system revenue, by category, from top 10 non-government donors, 2013–2023

(Millions of United States dollars)

<i>Contributor</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
European Union	1 632	2 046	1 707	2 800	2 722	3 695	2 941	4 300	3 501	3 468	3 458
World Bank Group	121	217	233	291	926	534	731	758	946	1 854	1 518
Global Fund	n/a	465	400	431	431	391	n/a	1 110	675	n/a	1 201
Multi-Partner Trust Fund Office	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1 021	860
Office for the Coordination of Humanitarian Affairs	403	702	504	580	519	1 405	950	986	677	842	812
Private sector	n/a	n/a	1 099	505	217	434	436	587	619	1 134	776
Gavi Alliance	48	204	194	n/a	307	266	386	n/a	582	574	604
GEF	50	377	571	553	658	561	279	n/a	534	774	468
Bill and Melinda Gates Foundation	n/a	285	216	300	340	282	272	443	458	511	459
ADB	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	327
Total, top 2023 contributors	2 254	4 297	4 924	5 459	6 120	7 567	5 996	8 184	7 990	10 177	10 483

Source: <https://unsceb.org/fs-revenue-non-government-donor>.

Note: The table includes only the donors that were in the list of top 10 non-government donors in 2023.

IV. Delegations of authority for accepting voluntary contributions

Table 7

Overview of delegations of authority regarding voluntary contributions

Organization	Main conditions for the executive head to accept voluntary contributions ^a				Executive head has to defer approval to the governing body if at least one condition is not met	Accepted voluntary contributions to be reported to the governing body
	Consistent with statute of the organization	Consistent with regulations, rules and policies and procedures of the organization	Consistent with strategic plan, and/or aims, purposes, activities or objectives of the organization	Donor conditions do not imply additional expenditure or financial liabilities for the organization		
FAO	n/a	Policies	Yes	Yes	Yes	n/a
IAEA	Yes	n/a	Yes	Yes	Yes	Yes
ICAO	n/a	n/a	n/a	n/a	n/a	n/a
ILO	n/a	n/a	n/a	n/a	n/a	n/a
IMO	n/a	n/a	Yes	Yes	n/a	n/a
ITC	Same rules as the United Nations Secretariat					
ITU	n/a	Financial regulations and rules	Yes	Yes	n/a	n/a
United Nations Secretariat ^b	n/a	Policies	Yes	Yes	Yes ^c	n/a
UNAIDS	Same rules as WHO					
UNCTAD	Same rules as the United Nations Secretariat					
UNDP	n/a	Policies	Yes	Yes	n/a	n/a
UNEP	n/a	Policies	Yes	Yes ^d	Yes	n/a
UNESCO	n/a	Policies	Yes	Yes	Yes	n/a
UNFPA	n/a	Policies	Yes	Yes	Yes	Yes (trust funds)
UN-Habitat	n/a	Policies	Yes	Yes	Yes	n/a
UNHCR	n/a	n/a	n/a	Yes	n/a	n/a
UNICEF	n/a	Policies	Yes	Yes	Yes	n/a

Organization	Main conditions for the executive head to accept voluntary contributions ^a				Executive head has to defer approval to the governing body if at least one condition is not met	Accepted voluntary contributions to be reported to the governing body
	Consistent with statute of the organization	Consistent with regulations, rules and policies and procedures of the organization	Consistent with strategic plan, and/or aims, purposes, activities or objectives of the organization	Donor conditions do not imply additional expenditure or financial liabilities for the organization		
UNIDO	n/a	Policies	n/a	Yes	Yes	Yes ^e
UNODC	n/a	Policies	Yes	Yes	Yes	n/a
UNOPS	n/a	Financial regulations and rules	Yes	Yes	n/a	n/a
UNRWA	n/a	n/a	n/a	n/a	n/a	n/a
UN Tourism	n/a	Policies and financial rules and regulations	Yes	Yes	n/a	Yes
UN-Women	n/a	Policies and financial rules and regulations	Yes	Yes	n/a	Yes
UPU	n/a	Financial regulations	Yes	Yes	n/a	Yes (voluntary funds)
WFP	n/a	Regulations, rules, policies or other decisions of the Executive Board	Yes	Yes	n/a	Only if not in line with standard conditions
WHO	n/a	Policies	Yes	n/a	n/a	n/a
WIPO	n/a	Policies and financial rules and regulations	Yes	n/a	n/a	n/a
WMO	n/a	Policies	Yes	Yes	Yes	n/a

Source: Prepared by JIU.

^a The following organizations have additional conditions: UNICEF, UNOPS, UNRWA, WFP, WHO and WIPO.

^b Including the Office for the Coordination of Humanitarian Affairs and OHCHR, among others.

^c All voluntary contributions not approved by the General Assembly also need to be approved by the Under-Secretary-General for Management Strategy, Policy and Compliance.

^d This needs to be certified by the UNEP Executive Director.

^e Only if the Director General promulgates special financial rules to govern trust funds and special accounts.

Table 8
Delegations of authority for the acceptance of voluntary contributions

<i>Entity/organization</i>	<i>Extract from the financial regulations and rules of JIU participating organizations</i>
FAO	Regulation 7.2: Voluntary contributions, whether or not in cash, may be accepted by the Director-General provided that the purposes for which the contribution is made are consistent with the policies, aims, and activities of the Organization, and provided that the acceptance of any such contributions which directly or indirectly involves additional financial liability for the Organization shall require the consent of the Conference or, between sessions of the Conference of the Council.
IAEA	(Article VI) 2. The Director General may accept and place in the General Fund such voluntary contributions of money provided that they are offered without limitation as to use. 3. The Director General may also accept other voluntary contributions of money provided that in his opinion: (a) such contribution can readily be incorporated into a project, programme, or activity which the Director General has already been given authority to execute by the competent organ or organs of the Agency; (b) acceptance of such contribution will not involve the Agency in expenditure for which funds are not available; (c) any requirements as to use would not hamper the efficient implementation of the project, programme, or activity for which the contribution is made; and (d) any requirements as to use are consistent with the provisions of the Statute. 4. Offers of voluntary contributions of money to the Agency made under paragraph 1 of this Regulation, which are not accepted under paragraphs 2 and 3 of this Regulation, shall be referred by the Director General to the Board of Governors for decision, bearing in mind the provisions of the Statute and the interests of the Agency. 5. Offers of voluntary contributions of money accepted by the Director General under paragraphs 2 and 3 of this Regulation shall be periodically reported to the Board.
ICAO	The financial regulations and rules of 2017 have no provisions on voluntary funding ^a
ILO	The financial regulations and rules of 2010 have no provisions on voluntary funding
IMO	Regulation 7.1: The Secretary-General has the authority to accept extrabudgetary contributions, provided that the purposes for which the contributions are made are consistent with the Organization's Strategic Plan. Other than when resources have specifically been provided through the approved budget, or from an alternative funding source, the direct and indirect costs associated with implementing activities funded from extrabudgetary contributions shall be fully recovered.
ITC	Same as United Nations Secretariat (see below)

Entity/organization	Extract from the financial regulations and rules of JIU participating organizations
ITU	(Financial regulations and financial rules of ITU, annex 2, art. 2) 1. a) The Secretary-General may accept voluntary contributions in cash or in kind provided that the conditions attached to such contributions are consistent with the purposes of the Union and in conformity with these Financial Regulations. b) The Secretary-General may also accept trust funds for the execution of specific programmes or projects provided that the conditions attached to such trust funds are consistent with the purposes of the Union and in conformity with these regulations. ... (From art. 4) 14. When an activity falling within the framework of the present annex requires administrative and operational services to be provided by the Union, the cost of these necessary support services shall, as provided in the agreement, form part of the project expenses. The agreement shall specify that part, if any, of the contribution which the parties agree shall be used to defray support costs.
United Nations Secretariat ^b	Regulation 3.12: Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization and provided further that the acceptance of voluntary contributions that directly or indirectly involve additional financial liability for the Organization shall require the consent of the appropriate authority. Rule 103.4 (a): In cases other than those approved by the General Assembly, the receipt of any voluntary contribution, gift or donation to be administered by the United Nations requires the approval of the Under-Secretary-General for Management.
UNAIDS	See the financial regulations and rules of WHO
UNCTAD	See the Financial Regulations and Rules of the United Nations
UNDP	Regulation 6.03: Voluntary contributions and other contributions to Regular Resources shall be made without limitation as to use. No contributing Government shall receive special treatment with respect to its voluntary contribution. Regulation 5.07: Contributions to Other Resources shall be subject to the following conditions: (a) Contributions shall be paid pursuant to an agreement made between the contributor and the Administrator; ... (d) Additional costs incurred by UNDP in administering the contribution shall be fully covered from the contribution. Regulation 8.01: Trust funds may be established by the Executive Board or by the Administrator for specified purposes consistent with the policies, aims and activities of UNDP. Trust funds which directly or indirectly involve additional financial liability for UNDP shall be established only by the Executive Board.

UNEP	Supplement to the Financial Regulations and Rules of the United Nations, rule 202.1: (a) The Executive Director may accept voluntary contributions, gifts or donations to the Fund and its associated trust funds subject to rule 202.1 (b), below. (b) Voluntary contributions, gifts or donations, which directly or indirectly involve additional financial liability for the Fund and its associated trust funds may be accepted only with the approval of [the United Nations Environment Assembly of UNEP] provided that the Executive Director certifies that such additional liability can be met wholly within the existing resources of the Fund and its associated trust funds.
UNESCO	Financial regulation 7.3: Voluntary contributions, gifts, bequests and subventions, whether or not in cash, may be accepted by the Director-General provided that the purposes for which the contribution is made are consistent with the policies, aims and activities of the Organization and provided that the acceptance of such voluntary contributions, gifts, bequests and subventions which directly or indirectly involve additional financial liability for the Organization shall require the consent of the Executive Board.
UNFPA	Regulation 5.1: Trust Funds may be established by the Executive Board or by the Executive Director for specified purposes consistent with the policies, aims and activities of UNFPA. Trust Funds which directly or indirectly involve additional financial liability for UNFPA shall be established only by the Executive Board. These Trust Funds shall be reported in detail to the Executive Board through the Advisory Committee.
UN-Habitat	Rule 303.4: (a) The Secretary-General hereby delegates to the Executive Director authority to accept voluntary contributions, gifts or donations to the General Fund referred to in rule 304.2 (a) for purposes consistent with the policies, aims and objectives of the Foundation as they relate to technical and financial services, including lending operations pursuant to UNHHSF regulation 1.1 and principles consistent with those of the United Nations; (b) Such contributions to the General Fund shall be accepted without limitations as to use for a specific project or purpose. In respect of contributions other than from Governments, the Executive Director may permit exceptions to this rule and shall report thereon to the Governing Council, provided that any such contributions shall be treated as trust funds or special accounts under regulation 3.12 of the United Nations Financial Regulations and Rules; (c) Counterpart contributions in the form of agreed contributions in cash or in kind, which are made for the cost of specific services and facilities as set out in individual project documents, may be accepted by the Executive Director.
UNHCR ^e	Rule 312.1: Voluntary contributions may be accepted by the High Commissioner to fund the activities of the UNHCR programme budget: (a) In currencies which are usable or convertible by UNHCR; (b) In kind (where they are goods, services, or real property) (i) in a form that can be utilized for the purposes of UNHCR; and (ii) unless otherwise agreed by the High Commissioner. Voluntary contributions that directly or indirectly involve additional financial liability for the organization can be only accepted if deemed appropriate by the High Commissioner.

Rule 312.2: Restricted contributions are those subject to externally imposed stipulations which specify the purpose for which the contribution is to be used.

Rule 312.3: For unrestricted contributions, where the purpose of a contribution is not restricted or otherwise designated by the donor, the High Commissioner shall determine how and when the contribution will be used to support activities in the approved budget.

United Nations Regulation 3.13. "Moneys accepted for purposes specified by the donor shall be treated as trust funds or special accounts under regulations 4.13 and 4.14."

Rule 313.1 Contributions accepted for purposes specified by the donor, which do not relate to the activities in the UNHCR programme budget, shall be treated as trust funds or special accounts under rules 413.1 and 414.1.

UNICEF^d

Regulation 4.5: Contributions to UNICEF to finance programmes or projects approved by the Executive Board subject to supplementary financial resources shall be accepted in accordance with such principles as the Executive Board may establish, provided that such Contributions:

- (a) Will be acceptable to the Host Country or Countries;
- (b) Include amounts sufficient to defray expenses related to their administration.

Regulation 5.1 Special accounts may be established by the Executive Board or by the Executive Director for particular purposes consistent with the policies, aims and activities of UNICEF. The purpose and limits of each special account shall be defined by the authority which established it at the time such special account is established.

Rule 105.1: Each special account shall be established on the basis of a resolution or decision of the Executive Board, or a written agreement signed by the Executive Director and the party or parties requesting the establishment of such special account, or express terms of reference issued by the Executive Director for the special account concerned, or as provided under Rule 105.6.

Rule 105.2: A written agreement signed in accordance with Rule 105.1 shall specify the amount and purpose of the funds to be received, the activities to be financed and their duration and shall include such other provisions as the Executive Director shall consider necessary to give effect to the policies, aims and Regulations of UNICEF.

Rule 105.4 Unless otherwise provided by the Executive Board, special accounts and the activities financed therefrom shall be administered in accordance with the applicable Regulations, Rules, administrative issuances, and directives. The Comptroller shall institute procedures consistent with these Rules for the management of special accounts.

Regulation 5.3 Funds placed in special accounts, unless otherwise provided by the Executive Board:

- (a) Shall not involve any direct or indirect additional financial liability for UNICEF;
- (b) Shall include amounts sufficient to defray expenses related to their administration as shall be determined by the Executive Director.

UNIDO	Regulation 6.1: Voluntary contributions, whether or not in cash, may be accepted by the Director-General on behalf of the Organization, provided that the purposes for which the contributions are made are consistent with the policies of the Organization. The acceptance of such contributions, which directly or indirectly involve additional financial liability for the Organization, shall require the consent of the appropriate governing bodies of the Organization. Regulation 6.3: Trust funds, reserve and special accounts may be established by the Director-General and shall be reported to the Board through the Programme and Budget Committee. Such funds and accounts shall be administered in accordance with the present regulations. Regulation 6.4: The purposes and limits of each trust fund, reserve and special account shall be clearly defined. The Director-General may, when necessary in connection with the purpose of a trust fund, reserve or special account, promulgate special financial rules to govern the operation of such a fund or account and report thereon to the Board through the Programme and Budget Committee.
UNODC	Rule 403.1: (a) The Executive Director may accept voluntary contributions, gifts or donations to the UNODC Funds for purposes consistent with the policies, aims and objectives of the United Nations International Drug Control Programme and the United Nations Crime Prevention and Criminal Justice Programme; (b) Voluntary contributions, gifts or donations, which directly or indirectly involve additional liability for the UNODC Funds may be accepted only with the approval of the Commission on Narcotic Drugs or the Commission on Crime Prevention and Criminal Justice.
UNOPS	Rule 107.03: The Executive Director shall establish a project acceptance committee(s) and specify their terms of reference in a relevant policy. (Operational Instruction Ref. OI.IPS.2020.01 on the acceptance of engagement agreements, para. 2.1) Engagement Agreements shall only be entered into in accordance with the following principles: i. All engagements shall comply with United Nations values, principles and goals, as well as UNOPS mission, vision and strategic plan; ii. All engagements shall comply with UNOPS financial policies and full cost recovery shall be a requirement; iii. UNOPS shall engage in the provision of services that align with its mandate and strategy, where it can add value, and in response to requests or with the endorsement of its clients and beneficiaries; and iv. UNOPS shall accept engagements based on a diligent, coherent assessment of risks and well-defined expectations, and plan and implement appropriate measures as a means of upholding UNOPS commitment to quality.
UNRWA	Article 6, paragraph 6.1: The Commissioner-General shall accept such contributions in cash or in kind as are offered for the purposes of the Agency; provided that he may reject such offers as are not appropriate or as cannot be utilized for the purposes of the Agency.

Entity/organization	Extract from the financial regulations and rules of JIU participating organizations
UN Tourism	(Financial Regulations, chap. V) 1 (e): Voluntary contributions may be accepted by the Secretary-General provided that the purposes of such contributions and moneys are consistent with the policies, aims and activities of the Organization. The acceptance of any such contributions and moneys which directly or indirectly involves additional financial obligations for Members shall require the consent of the Assembly. ... 3 (a): Funds in Trust may, upon acceptance by the Council, be established to finance activities not provided for in the budget of the Organization which are of interest to some member countries or groups of countries. Such Funds shall be financed by voluntary contributions. A fee shall be charged by the Organization for administering these Funds. 3 (b) Funds in Trust shall be used only for the purposes specified by the donors, provided the purposes of such contributions are consistent with the policies, aims and activities of the Organization. The purposes and limits of any Fund shall be clearly defined. 3 (c) All costs relating to any Fund in Trust shall be a charge against the voluntary contributions concerned. Such Funds shall be administered in accordance with these Financial Regulations. Reports shall be made to the Council and, where necessary, to the Assembly on the management of the Funds in Trust.
UN-Women	Regulation 3.6: Where the contribution is for specific purposes consistent with the policies, aims and activities of UN-Women, the contributions [...] Regulation 3.7: Contributions to other resources shall be subject to the following conditions: ... (d) Additional costs incurred by UN-Women in administering the contribution shall be fully covered from the contribution. Rule 301: The Under-Secretary-General/Executive Director shall report annually to the Executive Board on total contributions received from intergovernmental, non-governmental, private sector or private individual sources. Rule 303: Individual contributions above a value of \$100,000 received from intergovernmental, non-governmental, private sector or private individual sources shall be reported annually to the Executive Board.
UPU	Article 19: The creation, maintenance, use and dissolution of provisions shall be the responsibility of the Director General. Provisions shall be created in accordance with the applicable standards. Article 26, paragraph 4: The Director General shall report at the end of each financial period, in the Financial Operating Report, on the operations and position of the Voluntary Fund.
WFP	General rule XIII.2: Contributions for the purposes of WFP as set out in Article II of the General Regulations may be made without restriction as to use or for specifically identified programmes or activities.

General rule XIII.4:

(a) Unless otherwise regulated in these General Rules, all donors shall provide contributions on a “full cost recovery” basis ... employing the following cost categories ... and calculation criteria:

...

(ii) Direct support costs ...

(iii) Indirect support costs...

...

(b) Donors providing cash contributions which are not designated in any way or are designated to the Immediate Response Account (IRA) or the Operational Reserve, or contributions to Programme Support and Administrative (PSA) and related activities shall not be required to provide additional cash or services to meet full cost recovery in respect of their contributions, provided that such contributions do not result in any additional reporting burden to the Programme;

(c) Governments of developing countries, countries with economies in transition, and other non-traditional donors as determined by the Board, may make contributions that do not achieve full cost recovery, provided that:

(i) The full operational and support costs are covered through contributions by another donor or donors, through the monetization of part of the contribution and/or through resort to the WFP Fund;

(ii) Such contributions are in the interests of the Programme and do not result in any disproportionate administrative or reporting burden to the Programme; and

(iii) The Executive Director considers that accepting the contribution is in the interests of the beneficiaries of the Programme.

(d) Exceptionally, the Executive Director may reduce or waive indirect support costs and, where applicable, direct support costs in respect of contributions as shall be determined by the Board... provided that:

(i) Such contributions do not result in any additional administrative or reporting burden on the Programme; and

(ii) In the case of a waiver, the costs otherwise applicable have been determined by the Executive Director to be insignificant;

(e) The Board shall set the indirect support cost rate applicable to contributions [...]

(f) Contributions made under paragraphs (c) and (e) above and reductions or waivers granted under paragraph (d), above shall be reported to the Executive Board at its annual session.

WHO

8.1 The Director-General is delegated the authority, under Article 57 of the Constitution, to accept gifts and bequests, either in cash or in kind, provided that he or she has determined that such contributions can be used by the Organization, and that any conditions which may be attached to them are consistent with the objective and policies of the Organization.

8.2 The Director-General is authorized to levy a charge on voluntary extrabudgetary contributions for indirect costs in accordance with any applicable resolution of the Health Assembly.

WIPO	Regulation 2.12: Voluntary financial contributions may be accepted by the Controller on behalf of the Director General for specific purposes that are consistent with the policies, aims and activities of the Organization and that contribute to the achievement of Expected Results consistent with the WIPO Program of Work and Budget. The acceptance of such contributions that directly or indirectly involve risk or additional financial liability for the Organization shall require the consent of the General Assembly.
WMO	Financial regulations, para. 10.2: Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General, provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization and provided that the acceptance of such contributions that directly or indirectly involve additional financial liability for the Organization shall require the consent of Congress or, in case of urgency, of the Executive Council.

^a The only recognized sources of funding are listed in article 6.1: “The appropriations, including supplementary appropriations, for a given financial year shall be financed: (a) by contributions from Member States according to the scale of assessments determined by the Assembly; (b) from miscellaneous income and approved transfers from other funds, other than those established under regulation 9.1; (c) by contributions resulting from the assessment of new Member States under regulation 6.9; (d) to the extent possible, from cash surpluses referred to in regulation 6.2; and (e) to the extent necessary, by advances from the Working Capital Fund”.

^b Including the Office for the Coordination of Humanitarian Affairs and OHCHR, among others.

^c See also the following Financial Rules for Voluntary Funds Administered by the High Commissioner for Refugees:

(a) Rule 101.2: The High Commissioner shall promulgate financial rules and procedures consistent with the United Nations Financial Regulations in order to facilitate their implementation to ensure economy, efficiency, effectiveness and transparency in financial management. These financial rules clarify the applicability of the United Nations Financial Regulations and, except as may otherwise be provided by the General Assembly or the Executive Committee, these rules shall govern all financial activities of the United Nations High Commissioner for Refugees;

(b) Rule 101.6: In regard to any matter not specifically covered in these rules, the appropriate United Nations Financial Regulations and related Rules shall apply *mutatis mutandis*.

^d Following its establishment, UNICEF operated under the Financial Regulations and Rules of the United Nations. Then, by decision 1987/13, taken at its 1987 regular session, the UNICEF Executive Board adopted the UNICEF Financial Regulations. Subsequently, the UNICEF Executive Director established the UNICEF Financial Rules.

V. Oversight functions in Joint Inspection Unit participating organizations

Table 9

Overview of oversight functions in Joint Inspection Unit participating organizations

<i>Organization</i>	<i>External auditor^a</i>	<i>Country of external auditor</i>	<i>Internal audit function^b</i>	<i>Investigation function</i>	<i>Evaluation function</i>	<i>Additional evaluation function reporting to executive head</i>
FAO	Other	India	Own	Own	Own	n/a
IAEA	Other	India	Own	Own	Own	n/a
ICAO	Other	Switzerland	Own	OIOS	Own	n/a
ILO	Other	India	Own	Own	Own	n/a
IMO	Other	Indonesia	Own	Own	Own	n/a
ITC	Board of Auditors	China	OIOS	OIOS	OIOS	Yes
ITU	Other	United Kingdom	Own	Own	No evaluation function	n/a
United Nations Secretariat	Board of Auditors	China	OIOS	OIOS	OIOS	No
Office for the Coordination of Humanitarian Affairs	Board of Auditors	China	OIOS	OIOS	OIOS	Yes
OHCHR	Board of Auditors	China	OIOS	OIOS	OIOS	Yes
UNAIDS	Same as WHO	India	WHO	WHO	Own	n/a
UNCTAD	Board of Auditors	China	OIOS	OIOS	OIOS	Yes
UNDP	Board of Auditors	France	Own	Own	Own	n/a
UNEP	Board of Auditors	China	OIOS	OIOS	OIOS	Yes
UNESCO	Other	South Africa	Own	Own	Own	n/a
UNFPA	Board of Auditors	Brazil	Own	Own	Own	n/a
UN-Habitat	Board of Auditors	China	OIOS	OIOS	OIOS	Yes

<i>Organization</i>	<i>External auditor^a</i>	<i>Country of external auditor</i>	<i>Internal audit function^b</i>	<i>Investigation function</i>	<i>Evaluation function</i>	<i>Additional evaluation function reporting to executive head</i>
UNHCR	Board of Auditors	France	OIOS	Own	Own	n/a
UNICEF	Board of Auditors	Brazil	Own	Own	Own	n/a
UNIDO	Other	Egypt	Own	Own	Own	n/a
UNODC	Board of Auditors	Brazil	OIOS	OIOS	OIOS	Yes
UNOPS	Board of Auditors	China	Own	Own	No evaluation function	n/a
UNRWA	Board of Auditors	China	Own	Own	Own	n/a
UN Tourism	Other	Egypt	OIOS	None ^c	No evaluation function	n/a
UN-Women	Board of Auditors	Brazil	Own	Own	Own	n/a
UPU	Other ^d	Switzerland	Outsourced to private sector firm	Services provided by outsourced internal auditor	No evaluation function	n/a
WFP	Other	Germany	Own	Own	Own	n/a
WHO	Other	India	Own	Own	Own	n/a
WIPO	Other	Indonesia	Own	Own	Own	n/a
WMO	Other	Italy	Own	Own	Own	n/a

Source: Prepared by JIU based on publicly available information and interviews with JIU participating organizations.

^a The term “other” refers to independent external auditors appointed by the governing body. This category includes the Board of Auditors appointed by the General Assembly of the United Nations.

^b The term “own” refers to internal auditors, investigators and evaluators who are staff members of the organization that are not part of OIOS.

^c Negotiations are in progress with the investigation function of UNESCO.

^d The external auditor is by default the Government of Switzerland.

36 Table 10
Overview of the external auditors in Joint Inspection Unit participating organizations^a

Organization	Who appoints the external auditor	Only the Auditor General of a member State can be appointed as the external auditor	Financial regulations mandate that external auditors should assess whether the internal controls and internal audit are adequate and reliable	Financial regulations explicitly allow external auditors to make observations on the efficiency of financial procedures, the accounting system, internal financial controls and the administrative practices of the organization	Additional activities that can be requested	
					Governing body and/or legislative organs can request specific examinations	Executive head can request specific examinations
FAO	Assembly	Not specified	Yes	Yes	No	No
IAEA	General Conference	Yes	No	No	Yes	No
ICAO	ICAO Council, subject to confirmation by the ICAO Assembly	Yes	Yes	Yes	No	No
ILO	Governing Body	Yes	Yes	Yes	Yes	No
IMO	IMO Assembly	Yes	No	Yes	Yes	No
ITC			Same as United Nations Secretariat			
ITU	ITU Council	Yes	No	Yes	Yes	Only of voluntary contributions and trust funds
United Nations Secretariat ^b	General Assembly	Yes	Yes	Yes	Yes (requested by the Advisory Committee)	No
UNAIDS			Same as WHO			
UNCTAD			Same as United Nations Secretariat			
UNDP			Same as United Nations Secretariat			
UNEP			Same as United Nations Secretariat			
UNESCO	General Conference	Yes	No	Yes	No	Only audit of the accounts of certain funds
UNFPA			Same as United Nations Secretariat			
UN-Habitat			Same as United Nations Secretariat			
UNHCR			Same as United Nations Secretariat			

Organization	Who appoints the external auditor	Only the Auditor General of a member State can be appointed as the external auditor	Financial regulations mandate that external auditors should assess whether the internal controls and internal audit are adequate and reliable	Financial regulations explicitly allow external auditors to make observations on the efficiency of financial procedures, the accounting system, internal financial controls and the administrative practices of the organization	Additional activities that can be requested	
					Governing body and/or legislative organs can request specific examinations	Executive head can request specific examinations
UNICEF			Same as United Nations Secretariat			
UNIDO	General Conference	Yes	No	Yes	Yes	No
UNODC			Same as United Nations Secretariat			
UNOPS			Same as United Nations Secretariat			
UNRWA			Same as United Nations Secretariat			
UN Tourism	UN Tourism General Assembly, on the recommendation of the Executive Council	Yes	Yes	Yes	Yes	No
UN-Women			Same as United Nations Secretariat			
UPU	Government of the Swiss Confederation	No. Swiss Federal Audit Office	Yes	Yes	Yes	No
WFP	WFP Executive Board	Yes	Yes	Yes	Yes	No
WHO	World Health Assembly	Yes	No	Yes	Yes	No
WIPO	WIPO General Assembly	Yes	No	Yes	Yes	No
WMO	Executive Council	Yes	No	Yes	Yes	No

Source: Financial regulations and rules and board decisions on the appointment of the external auditor.

^a The main responsibility of external auditors can be illustrated by the following extract from the Financial Regulations of WFP:

“The External Auditor shall express and sign an opinion on the financial statements of the World Food Programme. The opinion shall include the following basic elements:

(a) The identification of the financial statements audited;

...

(c) A reference to the audit standards followed. [N.B.: The audit shall be conducted in conformity with generally accepted common international auditing standards]

(d) A description of the work performed;

(e) An expression of opinion on the financial statements as to whether:

(i) The financial statements present fairly the financial position as at the end of the period and the results of the operations for the period;

(ii) The financial statements were prepared in accordance with the stated accounting policies; and

(iii) The accounting policies were applied on a basis consistent with that of the preceding financial period;

(f) An expression of opinion on the compliance of transactions with the financial regulations and legislative authority.”

^b Includes the Office for the Coordination of Humanitarian Affairs and OHCHR.

Table 11
Overview of the internal auditors in Joint Inspection Unit participating organizations

Organization	Internal audit function			Internal audit plan process in the audit charter ^a				
	Type of function ^b	Audit charter approver	Reporting line to the executive head	Approval	Are inputs coordination with the following parties explicitly mentioned?			Are audit reports public? ^c
					External auditor	Management	Donors	
FAO	Own	n/a	Yes	Executive head	Yes	Yes	No	Only an executive summary
IAEA	Own	Executive head	Yes	Executive head	Yes	Yes	No	No
ICAO	Own	Council	Yes	Council	Yes	Yes	No	Yes
ILO	Own	ILO Governing Body, after consultation with executive head	Yes	Executive head, after review by IOAC ^d	Yes	No	No	No
IMO	Own	IMO Assembly	Yes	Executive head	Yes	Yes	No	No
ITC	OIOS	n/a	n/a	n/a	No	No	No	Yes
ITU	Own	Executive head	Yes	Executive head, after review by IMAC ^e	Yes	Yes	No	No
United Nations Secretariat	OIOS	General Assembly	Yes	n/a	No	No	No	Yes
UNAIDS	WHO	n/a	n/a	n/a	No	No	No	No
UNCTAD	OIOS	n/a	n/a	n/a	No	No	No	Yes
UNDP	Own	Executive head after endorsement by IOAC	Yes	Executive Board ^f	No	Yes	No	Yes
UNEP	OIOS	n/a	n/a	n/a	No	No	No	Yes
UNESCO	Own	Executive Board	Yes	Executive Board	Yes	Yes	No	No
UNFPA	Own	Executive head after advice from IOAC	Yes	Executive head	Yes	Yes	No	Yes

Organization	Internal audit function			Internal audit plan process in the audit charter ^a				
	Type of function ^b	Audit charter approver	Reporting line to the executive head	Approval	Are inputs coordination with the following parties explicitly mentioned?			Are audit reports public? ^c
					External auditor	Management	Donors	
UN-Habitat	OIOS	n/a	n/a	n/a	No	No	No	Yes
UNHCR	OIOS	n/a	Yes	Under-Secretary-General for Internal Oversight Services	No	No	No	Yes
UNICEF	Own	Executive head	Yes	Executive head, after review by IOAC	Yes	No	No	Yes
UNIDO	Own	Board	Yes	Executive head	Yes	No	No	No
UNODC	OIOS	n/a	n/a	n/a	No	No	No	Yes
UNOPS	Own	Executive head after review by IOAC	Yes	Executive head	Yes	Yes	No	Yes
UNRWA	Own	n/a	Yes	n/a	Yes	No	No	No
UN Tourism	OIOS	n/a	n/a	n/a	No	No	No	Yes
UN-Women	Own	Executive head after advice from IOAC	Yes	Executive head, after consultation with IOAC and Executive Board	Yes	Yes	No	Yes
UPU	Outsourced to private sector firm	UPU Council of Administration	Yes	Executive head	Yes	Yes	No	Yes
WFP	Own	WFP Executive Board	Yes	Executive head, after consultation with IOAC	No	No	No	Yes
WHO	Own	Executive head in consultation with IOAC	Yes	Executive head, after consultation with IOAC	Yes	Yes	No	No
WIPO	Own	Programme and Budget Committee of the General Assembly	Yes	n/a	Yes	Yes	Yes	Yes

Organization	Internal audit function			Internal audit plan process in the audit charter ^a				
	Type of function ^b	Audit charter approver	Reporting line to the executive head	Approval	Are inputs coordination with the following parties explicitly mentioned?			Are audit reports public? ^c
					External auditor	Management	Donors	
WMO	Own	Executive head, taking advice from IOAC	Yes	IOAC	Yes	Yes	No	No

Source: Audit charters and other relevant documents.

^a It is noted that some organizations reach out to the external auditors, management and donors in spite of this not being formally reflected in their audit charter.

^b The term “own” refers to internal auditors who are staff members of the organization that are not part of OIOS.

^c In addition to the short summaries of key findings and recommendations included in the annual reports of the heads of internal audit or directors of oversight to the governing bodies.

^d Independent Oversight Advisory Committee or equivalent.

^e Independent Management Advisory Committee (group of managers).

^f The plan is reviewed by the Audit and Evaluation Advisory Committee and approved by the UNDP Executive Board through the Administrator.

Table 12
Overview of the evaluation function in Joint Inspection Unit participating organizations

Organization	Type of function	Reporting line	Evaluation policy/ charter approver/ endorser	Drivers of annual plans/criteria for the selection of evaluation	Reference in the evaluation policy to donors		
					Requesting evaluations	Carrying out their own evaluations	Are centralized and decentralized evaluation reports public? ^a
FAO	Own ^b	Executive head and FAO Council	FAO Council	Learning priorities from governing bodies or the executive head, and potential to support decision-making	No	No	Only centralized evaluation reports are public ^c
IAEA	Own	Executive head	Executive head	Needs and performance expectations on the part of the secretariat, Member States, intended beneficiaries and other stakeholders	No	No	No
ICAO	Own	Executive head	ICAO Council	Risk assessments, topical and strategic importance, organizational coverage and potential for learning	No	No	Yes
ILO	Own	Executive head	ILO Governing Body	Centralized evaluations: proposals from the Director of Evaluation Decentralized evaluations: funding agreements, approved programme and project documents	Yes	Yes	Yes
IMO	Own	Executive head	Executive head	n/a	No	No	No
ITC	OIOS and own	Executive head	Executive head (through senior management)	Results of risk assessment, alignment to strategic plan, proportion of activities, maturity of operations, value of innovation and learning, potential for future strategic development, robustness, and timeliness	No	Yes	Yes
ITU	No evaluators	n/a	n/a	n/a	n/a	n/a	n/a
United Nations Secretariat	OIOS	Secretary- General ^d	Director of the OIOS Inspection and Evaluation Division ^e	Relevance to United Nations reforms, the Sustainable Development Goals, subprogramme design and outcome orientation and other strategic considerations	No	No	Yes

Organization	Type of function	Reporting line	Evaluation policy/ charter approver/ endorser	Drivers of annual plans/criteria for the selection of evaluation	Reference in the evaluation policy to donors		
					Requesting evaluations	Carrying out their own evaluations	Are centralized and decentralized evaluation reports public? ^a
Office for the Coordination of Humanitarian Affairs	OIOS and own	Under-Secretary- General for Humanitarian Affairs and Emergency and Relief Coordinator	Emergency Relief Coordinator	Internally mandated evaluations are undertaken at the request of the Emergency Relief Coordinator and focus on internal performance issues Externally mandated evaluations are evaluations mandated by the General Assembly or the Inter-Agency Standing Committee	No	No	Yes
OHCHR	OIOS and own	Deputy High Commissioner for Human Rights	High Commissioner for Human Rights	Relevance, demand from stakeholders, strategic importance and risks to implementation, potential for the generation of relevant knowledge, size of investment or coverage, visibility of interventions or strategies, evaluability and evaluation coverage (representative mix of evaluations, programmes, geographical location and whether previous evaluations have been conducted)	Yes	Yes	Yes
UNAIDS	Own	Programme Coordinating Board	Programme Coordinating Board	Strategic significance of the subject, organizational utility, potential for applicability beyond the Joint Programme, evaluability and resources to conduct a high-quality evaluation, organizational requirements relevant to global or regional AIDS commitments, specific agreements with stakeholders, partners or donors, and requests from the Programme Coordinating Board	Yes	Yes	Yes
UNCTAD	OIOS and own	Executive head	Executive head	Requested directly by donors, or member States through the UNCTAD Working Party on the Programme Plan and Programme Performance, or identified by UNCTAD management	Yes	Yes	Yes
UNDP	Own	Executive Board	Executive Board	Achieving an appropriate mix of programme and project evaluations, including joint evaluations. When required by a cost-sharing agreement or partnership protocol (such as GEF), evaluations are mandatory and must be included in evaluation plans	No	Yes	Yes

Organization	Type of function	Reporting line	Evaluation policy/ charter approver/ endorser	Drivers of annual plans/criteria for the selection of evaluation	Reference in the evaluation policy to donors		
					Requesting evaluations	Carrying out their own evaluations	Are centralized and decentralized evaluation reports public? ^a
UNEP	OIOS and own	Executive head	Executive head	The list of evaluations is elaborated independently by the Director of Evaluation, following consultation with senior management and other main stakeholders	Yes	No	Yes
UNESCO	Own	Executive head	Executive Board	Relevance, resources, periodicity and timing, knowledge gaps, evaluability, risks, replication/scaling up and accountability	No	No	Yes ^f
UNFPA	Own	Functionally to the Executive Board, administratively to the executive head	Executive Board	Prepared in consultation with major stakeholders, sufficient coverage, enabling a response to critical challenges in the delivery of programmes	Yes	Yes	Yes ^g
UN-Habitat	OIOS and own	Executive head	Executive head	Relevance, significant investment, risk assessment, demands from member States, donors and other stakeholders, and feasibility	Yes	Yes	Yes
UNHCR	Own	Executive head	Executive head	Consultations with management, stipulations in UNHCR policy and strategy documents, demand from the development and implementation of global policies and strategies, and demand from stakeholders, including people UNHCR serves, member States and other parties	Yes	No	Yes ^h
UNICEF	Own	Executive Director	Executive Board	Detailed coverage norms	No	No	Yes
UNIDO	Own	Executive head	Executive head	Consultation with management	Yes	No	Yes
UNODC	OIOS and own	Executive head	Executive head	Risk assessment, donor requirements and evaluation policy	Yes	No	Yes
UNOPS	No evaluators	n/a	n/a	n/a	n/a	n/a	n/a

Organization	Type of function	Reporting line	Evaluation policy/ charter approver/ endorser	Drivers of annual plans/criteria for the selection of evaluation	Reference in the evaluation policy to donors		
					Requesting evaluations	Carrying out their own evaluations	Are centralized and decentralized evaluation reports public? ^a
UNRWA	Own	Executive head	Executive head	Strategic relevance, risks, significance of investment, knowledge gaps, new policies and innovative programmes, formal commitments and feasibility of implementation	Yes	Yes	Yes
UN Tourism	No evaluators	n/a	n/a	n/a	n/a	n/a	n/a
UN-Women	Own	Executive Director	Executive Board	Relevance of subject, risks, significant investment, demands for accountability from stakeholders, potential for replication and scaling-up, feasibility and knowledge gaps	Yes	No	Yes
UPU	No evaluators	n/a	n/a	n/a	n/a	n/a	n/a
WFP	Own	Administratively to executive head, for accountability to the Executive Board	Executive Board	Centralized evaluations: Director of Evaluation in consultation with the Board, senior management and other major stakeholders	Yes	No	Yes
WHO	Own	Executive head	Executive Board	(a) Organizational requirements relevant to global, international or regional commitments; specific agreements with stakeholders, partners or donors; and requests from governing bodies; (b) Organizational significance relating to: general programme of work priorities and core functions, level of investment, inherent risks, and performance issues or concerns in relation to achievement of expected results; (c) Organizational utility.	Yes	Yes	Yes

Organization	Type of function	Reporting line	Evaluation policy/ charter approver/ endorser	Drivers of annual plans/criteria for the selection of evaluation	Reference in the evaluation policy to donors		
					Requesting evaluations	Carrying out their own evaluations	Are centralized and decentralized evaluation reports public? ^a
WIPO	Own	Executive head	WIPO General Assembly	Potential usefulness and risk assessment	No	No	Mostly ⁱ
WMO	Own	Executive head	Executive head	Addressing issues of strategic significance or high risk, informing significant investments, filling in a knowledge gap and responding to requests of the constituent bodies	Yes	No	No

Source: JIU.

^a From the websites of the organizations (accessed on 27 February 2025).

^b The term “own” refers to evaluators who are staff members of the organization that are not part of OIOS.

^c Decentralized evaluations are not conducted.

^d The Under-Secretary General for Internal Oversight Services is appointed by the Secretary-General, following consultations with Member States, and approved by the General Assembly (see Assembly resolution [48/218 B](#)).

^e OIOS does not have an evaluation policy, but rather an “Inspection and Evaluation Manual” (2023).

^f Some decentralized evaluation reports are published on the respective sector or field office website.

^g Except project evaluation reports.

^h Except evaluation reports that do not meet a quality threshold.

ⁱ Evaluation reports are made public at the discretion of the evaluation function.

VI. Entity-wide assessments and accreditations

A. Accreditation status of organizations

Table 13

Status of formal and informal accreditations of Joint Inspection Unit participating organizations

<i>Accrediting entity (number of accredited organizations)</i>	<i>Accredited organizations</i>
Vertical funds	
Global Environmental Facility (4)	FAO, UNDP, UNEP and UNIDO
Green Climate Fund (5)	FAO, UNDP, UNEP, UNIDO and WFP
Adaptation Fund (9)	FAO, UNDP, UNEP, UNESCO, UN-Habitat, UNIDO, WFP, WHO and WMO
Member States	
United Kingdom ^a (13)	ILO, ITU, Office for the Coordination of Humanitarian Affairs, UNAIDS, UNDP, UNESCO, UNFPA, UN-Habitat, UNICEF, UNOPS, UN-Women, WFP and WHO
United States (4)	ILO, UNICEF, UNIDO and WFP
Australia ^b (9)	ILO, Office for the Coordination of Humanitarian Affairs, UNAIDS, UNFPA, UN-Habitat, UNIDO, UN-Women, WFP and WHO
Germany ^c (3)	ILO, ITU and UNFPA
Sweden (4)	ILO, UNFPA, UN-Habitat and UNICEF
Finland (3)	ILO, Office for the Coordination of Humanitarian Affairs and UNICEF
Japan ^d (2)	ILO and UNDP
Kingdom of the Netherlands (2)	ILO and UNIDO
Republic of Korea (2)	ILO and WFP
International financial organizations	
World Bank (7)	FAO, ILO, UNFPA, ^e UNHCR, UNIDO, WFP and WHO
ADB (4)	FAO, ILO, UNODC and WFP

<i>Accrediting entity (number of accredited organizations)</i>	<i>Accredited organizations</i>
IDB (3)	FAO, UNESCO ^f and WFP
AfDB (2)	ILO and FAO
European Investment Bank (2)	ILO and UNICEF
Private foundation and other	
Global Partnership for Education (2)	UNESCO and WFP
Ford Foundation (2)	ILO and UN-Women
Quadrature Climate Foundation (1)	UNOPS
Gates Foundation (2)	ILO and UN-Women
International Finance Facility for Education (1)	WFP

Source: Prepared by JIU.

^a Central assurance assessment.

^b For more details see Government of Australia, Department of Foreign Affairs and Trade, Due Diligence Framework (July 2024), available at www.dfat.gov.au/sites/default/files/due-diligence-framework.pdf.

^c Through the German Agency for International Cooperation.

^d Based on information received from United Nations organizations, this is an in-house evaluation based on four criteria: (a) relevance to the foreign policy objectives of Japan; (b) organizational performance (assessment of the organization's strategic goals and its level of achievement through core and non-core budgets); (c) financial management and accountability (organizational and financial management, with a particular focus on funding from the Government of Japan, including the handling of fraud and misconduct cases reported in international media); and (d) status of Japanese staff and posts (the evaluation results are used as one of the principal references for the financing authority to decide on budget allocation from the regular budget).

^e The Pandemic Fund.

^f In progress.

B. Comparison of entity-wide and accreditation review processes

Table 14

Comparison of entity-wide reviews and accreditation processes

<i>Donor</i>	<i>Year introduced</i>	<i>Description and frequency</i>	<i>Duration of accreditation process</i>	<i>Duration of "reaccreditation certification"</i>	<i>Request for annual self-assessment by the organization</i>	<i>Duration of reaccreditation process</i>	<i>Recognition of similar processes</i>
GEF	1991	Accreditation requested every 5 years	1 to 5 years	4 years	None	n/a	n/a
Adaptation Fund	2010	Same as above	1 to 3 years	5 years	None	From a few months up to 3 years	Access to the fast-track reaccreditation process by holding GEF or Green Climate Fund accreditation
Green Climate Fund	2010	Same as above	1 to 5 years	5 years	Yes. Entities are required to confirm annually their continued compliance with the Fund's standards	1 to 2 years	Access to the fast-track reaccreditation process by holding GEF or Adaptation Fund accreditation
European Union pillar assessment	2012	No set frequency. Pillars are reassessed only if and when: (a) there is a significant change in policies in the European Union; and (b) there is a significant change in the recipient's systems that were pillar-assessed	1 year on average	n/a	Yes. Annual management declaration	n/a	n/a
MOPAN	2003	Frequency depends on donor priorities. The largest organizations are reviewed every 4 to 5 years, while some are never reviewed	n/a	n/a	n/a	n/a	None
World Bank	n/a	n/a	6 months	n/a	n/a	n/a	None

<i>Donor</i>	<i>Year introduced</i>	<i>Description and frequency</i>	<i>Duration of accreditation process</i>	<i>Duration of "reaccreditation certification"</i>	<i>Request for annual self-assessment by the organization</i>	<i>Duration of reaccreditation process</i>	<i>Recognition of similar processes</i>
United Kingdom	n/a	3 years, unless there is significant change to the organization's procedures, controls or operating environment	1–2 months	n/a	The donor seeks updates on progress on the implementation of actions to manage any risks identified. It also undertakes an annual review of the results achieved with its funding	n/a	None
United States	n/a	Annual	n/a	n/a	n/a	n/a	None

Source: Prepared by JIU.

C. Green Climate Fund accreditation checklist

Table 15

Accreditation checklist of the Green Climate Fund

<i>Purpose</i>	<i>Scope</i>	<i>Indicators/microindicators</i>
Basic fiduciary criteria		
Key administrative and financial capacities	General management and administrative capacities	• Clear and formal definition of the main “corporate governance” actors of the entity and of their respective roles and responsibilities • Existence of adequate internal oversight bodies and transparent rules regarding the appointment, termination and remuneration of members of such committees • A consistent, clear and adequately communicated organization chart available which describes, at a minimum, the entity’s key areas of authority and responsibility, as well as well-defined reporting/delegation lines • A consistent and formal process to set objectives and to ensure that the chosen objectives support and align with the mission of the entity • Indicators to measure defined objectives and internal documents demonstrating that organization-wide objectives provide clear guidance on what the entity wants to achieve • A general management plan that also includes processes for monitoring and reporting on the achievement of set objectives
	Financial management and accounting	• Financial statements follow the generally accepted accounting principles and are prepared in accordance with recognized accounting standards, such as the International Financial Reporting Standards (or the International Public Sector Accounting Standards in the case of public entities) or other equivalent standards • Clear and complete set of financial statements: – Statement of assets, liabilities and fund balances; – Statement of financial performance; – Statement of changes in financial position or a statement of changes in reserves and fund balance; – Statement of cash flows; – Description of the accounting policies used to explain the accounting framework used; – Appropriate notes and disclosures in annexes to the financial statements, in particular explaining the accounting framework used, the basis of preparation of the financial statements, and the specific accounting policies that are necessary for a proper understanding of the financial statements

Purpose	Scope	Indicators/microindicators
Internal and external audit		• Financial statements are reported periodically • Accounting and financial information systems are based on the accounting principles and procedures • Transparent and consistent payment and disbursement systems are in place with documented procedures and a clear allocation of responsibilities • Track record in the preparation and transparent use of business plans, financial projections and budgets • Resources, systems and procedures are in place that ensure proper financial reporting • Independent audit committee: – An independent audit committee or comparable body is appointed and fully functional and oversees the work of the internal audit function, as well as the external audit firm, as it relates to the audit of financial statements, control systems and reporting – The audit committee or comparable body is guided and mandated by written terms of reference that address its membership requirements, duties, authority and accountability, as well as the regularity of meetings • Internal audit: – Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes (as defined by the Institute of Internal Auditors) – The internal audit function has documented terms of reference or a charter, reviewed and approved formally by senior management and the audit committee, that outlines its purpose, authorized functions and accountability – The internal audit function is carried out in accordance with internationally recognized standards, such as those prescribed by the Institute of Internal Auditors, or other equivalent standards – Auditors and/or entities that provide internal auditing services adhere to ethical principles of integrity, objectivity, confidentiality and competency, which is supported by specific legal arrangements to this effect – The internal audit function is independent and able to perform its respective duties objectively. It is headed by an officer specially assigned to this role with due functional independence, who reports to a level of the organization that allows the internal audit activity to properly fulfil its responsibilities – The internal audit function has a documented description of the annual audit planning process, including a risk-based methodology for preparing an audit plan. The audit plan outlines the priorities of the function and is consistent with the organization's goals

Purpose	Scope	Indicators/microindicators
		– The chief audit officer shares information and coordinates activities with relevant internal and external parties (including external financial statement auditors), ensuring proper coverage and a minimization of duplication of effort – The internal audit function disseminates its findings to the corresponding senior management units and business management units, which are responsible for acting on and/or responding to recommendations – The internal audit function has a process in place to monitor the response to its recommendations – A process is in place to monitor and assess the overall effectiveness of the internal audit functions, including periodic internal and external quality assessments
		• External audit – The external financial audit function ensures an independent review of financial statements and internal controls – The entity has appointed an independent external audit firm or organization – The work of the external audit firm or organization is consistent with recognized international auditing standards, such as International Standards on Auditing or other equivalent standards – In cases where the entity is subject to external audits carried out by a national audit institution or other form of public independent inspection body, provisions should be made so that the external audits are guaranteed independence and impartiality, including through formal terms of reference, and are conducted periodically – The entity exhibits all necessary provisions and arrangements to ensure that an annual audit opinion on the financial statements and/or, as appropriate, on all financial resources received from the Fund and administered by the entity is issued by the external auditor and made public – The external auditor makes regular reports of observations with respect to accounting systems, internal financial controls, and administration and management of the organization. Audits and management progress reports are reviewed by the audit committee or comparable body annually
	Control frameworks	• Effectiveness and efficiency of operations • Reliability of financial reporting • Compliance with applicable laws and regulations • A control framework that has been adopted, is documented and includes clearly defined roles for management, internal auditors, the board of directors or comparable body, and other personnel • A control framework that covers the control environment (“tone at the top”), risk assessment, internal control activities, monitoring and procedures for information-sharing • A control framework that defines roles and responsibilities pertaining to the accountability of fiscal agents and fiduciary trustees

<i>Purpose</i>	<i>Scope</i>	<i>Indicators/microindicators</i>
Transparency and accountability	Procurement	• At the institutional level, risk-assessment processes are in place • The control framework guides the financial management framework: procedures are in place for identifying internal controls and assessing the details of the controls annually in core financial management areas, including (a) budgeting; (b) accounting; (c) internal control; (d) funds flow (including disbursements, cash management and unused fund close-out); (e) financial reporting; and (f) auditing arrangements • Provisions for regular oversight of the procurement function • Duties are segregated where incompatible. Related duties are subject to regular review by management • Formal internal guidelines and a procurement policy • Specific procurement guidelines differentiated by type of procurement • Specific procedures, guidelines and methodologies, as well as adequate organizational resources for overseeing, assessing and reviewing the procurement procedures of beneficiary institutions, executing entities or project sponsors • Procurement performance in the implementation of Fund's approved funding proposals is monitored at periodic intervals • Procurement records are easily accessible to procurement staff, and procurement policies and awards are publicly disclosed • Evidence of transparent and fair procurement policies and procedures
	Disclosure of conflicts of interest	• Disclosure policy, or equivalent administrative provisions • Policy that specifies prohibited personal financial interests and principles under which conflicts of interests are reviewed and resolved
	Code of ethics	• Documented code of ethics or set of clear and formal management policies and provisions • Relevant individuals are made aware of the code of ethics • Ethics committee or equivalent bodies
	Capacity to prevent or deal with financial mismanagement and other forms of malpractice	• Experience and track record in accessing financial resources from national and international sources • Policy of zero tolerance for fraud • Avenues and tools for reporting suspected ethics violations, misconduct and any kind of malpractice • Evidence of an objective investigation function • Organizational culture that is conducive to fairness, accountability and full transparency

<i>Purpose</i>	<i>Scope</i>	<i>Indicators/microindicators</i>
	Investigations	• Publicly available terms of reference • Headed by an officer at an adequate level • Published guidelines for processing cases • Defined process for periodically reporting case trends
	Countering money-laundering and terrorist financing	• Evidence that the organization has provisions in place to counter money-laundering and terrorist financing
Specialized fiduciary criteria		
Project management	Project preparation and appraisal (from concept to full funding proposal)	• Track record of capability and experience • Capacity to clearly state project objectives and outcomes • Ability to examine and incorporate technical, financial, economic and legal aspects, as well as possible environmental, social and climate change aspects • Appropriate fiduciary oversight procedures in place
	Project oversight and control	• Operational systems, procedures and overall capacity to consistently prepare project implementation plans • Operational capacity and organizational arrangements to continuously oversee the implementation of the approved funding proposal • Appropriate reporting capabilities and capacities • Operational systems and overall capacity to conduct necessary activities relating to project closure
	Monitoring and evaluation	• Monitoring: organizational and operational resources, roles and responsibilities articulated, and tools available and published • Evaluation: independent evaluations undertaken, evaluation function procedures and independence, evaluation disclosure policy
	Project-at-risk systems and related project risk management capabilities	• A process or system in place to flag early on when a problems have developed with a project • Availability of an independent risk management function • Risk assessment

<i>Purpose</i>	<i>Scope</i>	<i>Indicators/microindicators</i>
Grant award and/or funding allocation mechanisms	Grant award procedures	• Decision is taken by the legally authorized person or body • Decision is based on the grant award proposal prepared by the evaluation committee • Any departing decisions adequately justified and documented • Grant decision states subject/amount, name of beneficiaries, decisions and other information • Checks are undertaken to guarantee that one and the same activity only results in the award • No grant is awarded retrospectively • All applicants are notified in writing of grant award outcome • Rejected applications result in rejected applicants receiving reason(s) for rejection
	Transparent allocation of financial resources	• System in place to provide assurance on the reality and eligibility of activities • System in place to recover funds unduly paid • System in place to prevent irregularities and fraud • Grant-awarding entity monitors the implementation of funded programme activities • Sufficient possibilities for the beneficiary to contact the grant-awarding entity • Grant-awarding entity carries out on-site monitoring visits • On-site visits are used to support the beneficiary, gather and disseminate best practices and establish/maintain good relations • Clear procedures regarding procurement rules • Amount of the grant is finalized only after the grant-accepting entity has accepted • Procedures are in place for the suspension, reduction or termination of the grant
	Public access to information on beneficiaries and results	• Grant-awarding entity makes the grant award results public • Results are made public within a reasonable time frame • The following information is made available: name, address, nation of beneficiary, purpose of grant and grant amount • Good standing with regard to multilateral funding (e.g. through recognized public expenditure reviews)

Source: Prepared by JIU.

D. European Union pillar assessment checklist

Table 16
Entity-wide review checklist of the European Union pillar assessment

Pillar	Indicators
Mandatory pillars: internal organization and entity	
1. Internal control	1.1 The control environment: (a) Integrity and ethical values; (b) Organizational structure and assignment of authority; (c) Governance oversight structure. 1.2 Risk assessment; 1.3 Control activities, including: (a) Segregation of duties (including measures for avoiding conflicts of interest); (b) Information processing and computerized information systems (including general information technology controls, application controls, data integrity and audit trails); (c) Prevention, detection and correction of errors, fraud and irregularities; (d) Bank/cash management; (e) Payroll and time management. 1.4 Information and communication: (a) Internal reporting; (b) External reporting: financial statements and reporting to donors. 1.5 Monitoring: (a) Monitoring of (the components of) the internal control system; (b) Internal audit function.
2. Accounting	2.1 Accounting system and policies 2.2 Budgeting 2.3 Accounting and budgeting for projects, activities, (trust) funds and financial instruments

<i>Pillar</i>	<i>Indicators</i>
3. Independent external audit	3.1 The regulatory framework for external audit 3.2 The external auditor of the entity and audit standards
Optional pillars: provision of funding to third parties	
4. Grants	4.1 The legal and regulatory framework 4.2 Grant principles, covering in particular measures to avoid conflicts of interest throughout the grants award process 4.3 Types of grants used 4.4 Organization (tasks and responsibilities) 4.5 Documentation and filing of the grants process 4.6 Grant procedures, including: (a) Publication of call for proposals; (b) Submission of proposals; (c) Security and confidentiality of proposals; (d) Receipt, registration and opening of proposals; (e) Selection and evaluation procedures; (f) Awarding of grants; (g) Notification and publication; (h) Grant agreements and contracts.
5. Procurement	5.1 Legal and regulatory framework 5.2 Procurement principles, in particular: (a) Transparency measures such as ex ante publication of calls for tenders and ex post publication of contractors; (b) Measures to avoid conflicts of interest throughout the procurement process. 5.3 Types of procurement used (works, services and supplies) 5.4 Types of competitive procurement procedures used 5.5 Organization (tasks and responsibilities) 5.6 Documentation and filing of the procurement process

Pillar	Indicators
6. Financial instruments	5.7 Procurement procedures:
	(a) Invitation to tender; (b) Selection and evaluation procedures and award of contracts; (c) Complaints system.
	6.1 Legal and regulatory framework:
	(a) Descriptions of the instruments, including investment strategies or policies, the type of support provided, the criteria for eligibility for financial intermediaries and final recipients, and additional operational requirements incorporating the policy objectives of the instrument; (b) The requirements for a target range of values for the leverage effect. (The European Union contribution to a financial instrument shall be aimed at mobilizing a total investment exceeding the size of the European Union contribution according to the indicators defined in advance); (c) A definition of non-eligible activities; (d) Provisions ensuring alignment of interests and addressing possible conflicts of interest; (e) Provisions for selecting financial intermediaries (which must be selected on the basis of open, transparent, proportionate and non-discriminatory procedures, avoiding conflicts of interest) and for setting up dedicated investment vehicles, if applicable; (f) Provisions on the liability of the entrusted entity and of other entities involved in implementing the financial instruments; (g) Provisions on the settlement of disputes; (h) Provisions on the governance of the instruments; (i) Provisions regarding the use and reuse of the European Union contribution where applicable; (j) Provisions for managing contributions from the European Union and for managing fiduciary accounts, including counterparty risks, acceptable treasury operations, responsibilities of the parties concerned, remedial actions in the event of excessive balances on fiduciary accounts, recordkeeping and reporting; (k) Rules for accounting and financial reporting; (l) Provisions on the duration, the possibility of extension and the termination of the instrument, including the conditions for early termination and, where appropriate, exit strategies; (m) Provisions on the monitoring of the implementation of support to financial intermediaries and final recipients, including reporting by the financial intermediaries.
	6.2 Basic principles: financial instruments shall be used in accordance with the principles of sound financial management, transparency, proportionality, non-discrimination, equal treatment and subsidiarity, and in accordance with their objectives

<i>Pillar</i>	<i>Indicators</i>
	6.3 Guidelines and operating rules for the use of financial instruments
	6.4 Rules and procedures for controls related to tax avoidance and non-cooperative jurisdictions
	6.5 Rules and procedures for controls related to money-laundering or terrorist financing
Mandatory pillars: triggered by optional pillars	
7. Exclusion from access to funding	A description of the entity's exclusion system, addressing: 7.1 The legal and regulatory framework: does the entity have a clear legal and regulatory framework regarding exclusion from funding? 7.2 Exclusion criteria: are exclusion criteria integrated in the procedures and rules for the award of procurement contracts, grants and/or financial instruments? 7.3 Procedures: does the entity effectively apply the rules and procedures for exclusion referred to under 7.2?
8. Publication of information on recipient	A description of the entity's system for publishing information on recipients of funds, addressing: 8.1 The legal and regulatory framework: does the entity have a clear legal and regulatory framework on the publication of information on recipients, covering the publication of appropriate information on fund beneficiaries, a reference to a common international standard ensuring protection of fundamental rights and of commercial interests, and regular publication updates? 8.2 Requirements for publication, covering name, locality, nature and purpose, amount, timing and means of publication: if the regulatory framework is implemented by an additional set of procedures for publication, does the latter integrate its requirements? 8.3 Publication procedures: does the entity effectively apply rules and procedures for publication based on the requirements mentioned under indicator 8.2?
9. Protection of personal data	A description of the entity's system of protection of personal data, addressing: 9.1 The legal and regulatory framework: does the entity have a clear legal and regulatory framework regarding protection of personal data? 9.2 Requirements for the protection of personal data: are requirements integrated in the procedures and rules for the protection of personal data? 9.3 Procedures: does the entity effectively apply rules and procedures (e.g. appropriate technical and organizational measures) for the protection of personal data (in the provision of grants/procurement/financial instruments, as appropriate) based on the requirements mentioned under indicator 9.2?

Source: Prepared by JIU.

E. Methodology of the Multilateral Performance Network

Table 17

Entity-wide review checklist of the MOPAN 3.1 methodology

<i>Performance area</i>	<i>Key performance indicator</i>	<i>Microindicators</i>
Strategic management: clear strategic direction geared to key functions, intended results and the integration of relevant cross-cutting priorities	1. Organizational architecture and financial framework enable mandate implementation and achievement of expected results	1.1 Strategic plan and intended results based on a clear long-term vision and analysis of comparative advantage in the context of the 2030 Agenda for Sustainable Development
		1.2 Organizational architecture congruent with a clear long-term vision and associated operating model
		1.3 Strategic plan supports the implementation of global commitments and associated results
		1.4 Financial framework supports mandate implementation
	2. Structures and mechanisms support the implementation of global frameworks for cross-cutting issues at all levels	2.1 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for gender equality and women's empowerment
		2.2 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for environmental sustainability and climate change
		2.3 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for human rights, including the protection of vulnerable people (those at risk of being "left behind")
		2.4 Corporate/sectoral and country strategies respond to and/or reflect the intended results of normative frameworks for other cross-cutting issues (e.g. good governance, protection, nutrition and innovation)
	3. The operating model and human and financial resources support relevance and agility	3.1 Organizational structures and staffing ensure that human and financial resources are constantly aligned with and adjusted to key functions
		3.2 Resource mobilization efforts consistent with the core mandate and strategic priorities
		3.3 Resource reallocation/programming decisions responsive to need can be made at a decentralized level
		3.4 Human resources systems and policies performance-based and geared to the achievement of results
		4.1 Transparent decision-making for resource allocation, consistent with strategic priorities over time (adaptability)
		4.2 Allocated resources disbursed as planned
		4.3 Principles of results-based budgeting applied
Operational management: assets and capacities organized behind strategic direction and intended results to ensure relevance, agility and accountability	4. Organizational systems are cost- and value-conscious and enable transparency and accountability	

<i>Performance area</i>	<i>Key performance indicator</i>	<i>Microindicators</i>
Relationship management: engaging in inclusive partnerships to support relevance, leverage effective solutions and maximize results		4.4 External audits or other external reviews certify that international standards are met at all levels, including with respect to internal audit
		4.5 Issues or concerns raised by internal control mechanisms (including operational and financial risk management, internal audit and safeguards) adequately addressed
		4.6 Policies and procedures effectively prevent, detect, investigate and sanction cases of fraud, corruption and other financial irregularities
		4.7 Prevention of and response to sexual exploitation and abuse
		4.8 Prevention of and response to sexual harassment
	5. Operational planning and intervention design tools support relevance and agility within partnerships	5.1 Interventions/strategies aligned with needs of beneficiaries and regional/country priorities and intended national/regional results
		5.2 Contextual/situational analysis (shared where possible) applied to shape intervention designs and implementation
		5.3 Capacity analysis informs intervention design and implementation, and strategies are employed to address any weaknesses found
		5.4 Detailed risk (strategic, political, reputational and operational) management strategies ensure the identification, mitigation, monitoring and reporting of risks
		5.5 Intervention designs include an analysis of cross-cutting issues (as defined in indicator 2)
		5.6 Intervention designs include detailed, realistic measures to ensure sustainability (as defined in indicator 12)
	6. Working in coherent partnerships directed at leveraging and catalysing the use of resources	5.7 Institutional procedures (including systems for hiring staff, procuring project inputs, disbursing payments and logistical arrangements) positively support speed of implementation and adaptability in line with local contexts and needs
		6.1 Planning, programming and approval procedures make partnerships more agile when conditions change
		6.2 Partnerships are based on an explicit statement of comparative or collaborative advantage, i.e. technical knowledge, convening power/partnerships, and policy dialogue/advocacy
		6.3 Demonstrated commitment to furthering development partnerships for countries (i.e. support for South-South collaboration, triangular arrangements and the use of country systems)

<i>Performance area</i>	<i>Key performance indicator</i>	<i>Microindicators</i>
Performance management: systems geared to managing and accounting for development and humanitarian results and the use of performance information, including evaluation and lesson-learning		6.4 Strategies or designs identify synergies with development partners to encourage the leveraging/catalytic use of resources and avoid fragmentation in relation to the implementation of the 2030 Agenda
		6.5 Key business practices (planning, design, implementation, monitoring and reporting) coordinated with other relevant partners
		6.6 Key information (including analysis, budgeting, management and results) shared with strategic/implementation partners on an ongoing basis
		6.7 Clear standards and procedures for accountability to beneficiaries implemented
		6.8 Participation with national and other partners in mutual assessments of progress in implementing agreed commitments
		6.9 Use of knowledge base to support policy dialogue and/or advocacy
	7. The focus on results is strong, transparent and explicitly geared towards function	7.1 Leadership ensures the application of an organization-wide results-based management approach
		7.2 Corporate strategies, including country strategies, based on a sound results-based management focus and logic
	8. The member organization applies evidence-based planning and programming	7.3 Results targets set on a foundation of a sound evidence base and sound logic
		7.4 Monitoring systems generate high quality, useful performance data in response to strategic priorities
		7.5 Performance data transparently applied in planning and decision-making
		8.1 A corporate independent evaluation function exists
		8.2 Consistent, independent evaluation of results (coverage)
		8.3 Systems applied to ensure the quality of evaluations
		8.4 Mandatory demonstration of the evidence base to design new interventions
		8.5 Poorly performing interventions proactively identified, tracked and addressed
		8.6 A clear accountability system ensures responses and follow-up to and use of evaluation recommendations
		8.7 Uptake of lessons learned and best practices from evaluations

<i>Performance area</i>	<i>Key performance indicator</i>	<i>Microindicators</i>
Results: achievement of relevant, inclusive and sustainable contributions to humanitarian and development results in an efficient manner	9. Development and humanitarian objectives are achieved, and results contribute to normative and cross-cutting goals	9.1 Interventions assessed as having achieved their objectives and results (analysing differential results across target groups, and changes in national development policies and programmes or system reforms) 9.2 Interventions assessed as having helped improve gender equality and women's empowerment 9.3 Interventions assessed as having helped improve environmental sustainability and tackle the effects of climate change 9.4 Interventions assessed as having helped improve human rights, including the protection of vulnerable people (those at risk of being "left behind") 9.5 Interventions assessed as having helped improve any other cross-cutting issue
	10. Interventions are relevant to the needs and priorities of partner countries and beneficiaries, as the organization works towards results in areas within its mandate	Intervention objectives and design assessed as responding to beneficiary, global, country and partner/institution needs, policies and priorities (inclusiveness, equality and leaving no one behind), and continuing to do so when circumstances change
	11. Results are delivered efficiently	11.1 Interventions/activities assessed as resource- and cost-efficient 11.2 Implementation and results assessed as having been achieved on time (given the context, in the case of humanitarian programming)
	12. Results are sustainable	Benefits assessed as continuing, or likely to continue, after intervention completion (where applicable, reference to building institutional or community capacity and/or strengthening the enabling environment for development, in support of the 2030 Agenda)

Source: Prepared by JIU.

Note: At the time the checklist document was drafted, MOPAN was in the process of updating its methodology. A new MOPAN adapted framework for organizations working in crises has also been recently approved and used for organizations such as WFP.

F. Comparison of areas of review of accreditations and entity-wide reviews

Table 18

Side-by-side comparison of accreditations and entity-wide review areas of review

<i>Level 1</i>	<i>Level 2</i>	<i>Level 3^a</i>	<i>Green Climate Fund</i>	<i>World Bank</i>	<i>European Union pillars</i>	<i>MOPAN 3.1 methodology</i>	<i>United Kingdom DDA^b</i>	<i>United Kingdom CAA^c</i>	<i>Australia</i>	<i>Germany</i>	<i>Sweden</i>
Basic fiduciary criteria	Key administrative and financial capacities	1.General management and administrative capacities/organizational structure/governance structure	Yes in all cases								
		2.Financial management and accounting/budgets/cash and banks/payroll/enterprise resource planning systems/management reporting	Yes in all cases								
		3.Internal and external audit	Yes in all cases								
		4.Control frameworks/segregation of duties	Yes in all cases								
		5.Procurement	Yes in all cases								
	Transparency and accountability	1.Disclosure of conflicts of interest	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
		2.Code of ethics/conduct	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
		3.Capacity to prevent or deal with financial mismanagement and other forms of malpractice	Yes in all cases								
		4.Investigations	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes
		5.Countering money-laundering and terrorist financing	Yes	Yes	Yes	No	Yes	Yes	Yes	No	No
Programme fiduciary criteria ^d	Project management	1.Project preparation and appraisal (from concept to full funding proposal)	Yes	Yes	No	Yes	No	Yes	No	No	Yes
		2.Project oversight and control	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes
		3.Monitoring and evaluation	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes
		4.Project-at-risk systems and related project risk management capabilities	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes

<i>Level 1</i>	<i>Level 2</i>	<i>Level 3^a</i>	<i>Green Climate Fund</i>	<i>World Bank</i>	<i>European Union pillars</i>	<i>MOPAN 3.1 methodology</i>	<i>United Kingdom DDA^b</i>	<i>United Kingdom CAA^c</i>	<i>Australia</i>	<i>Germany</i>	<i>Sweden</i>
Cross-cutting topics	Grant award and/or funding allocation mechanisms	1. Grant award procedures	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
		2. Transparent allocation of financial resources	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
		3. Public access to information on beneficiaries and results	Yes	Yes	Yes	Yes	No	Yes	No	No	No
		4. Good standing with regard to multilateral funding (e.g. through recognized public expenditure reviews)	Yes	Yes	No	No	No	No	No	No	No
	Topics related to programme beneficiaries	Gender	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
		Social safeguards	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
		Environmental safeguards	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
		Grievance mechanisms	No	Yes	No	No	Yes	Yes	Yes	No	Yes
		Stakeholder engagement, including civil society	No	Yes	No	Yes	Yes	Yes	No	No	No
		Human rights	No	No	No	Yes	No	No	No	No	Yes
		Child protection	No	Yes	No	No	No	Yes	Yes	No	No
		Accountability to affected populations	No	No	No	Yes	Yes	Yes	No	No	Yes
	Other topics	Exclusion from access to funding	No	No	Yes	No	No	No	No	No	No
		Publication of information on recipients of funding	No	No	Yes	No	Yes	Yes	No	No	No
		Protection of personal data	No	Yes	Yes	No	Yes	Yes	No	No	No
		Entity-wide risk management	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No
		Strategic vision/alignment of systems of resources to strategic objectives	No	Yes	No	Yes	No	Yes	No	Yes	Yes

<i>Level 1</i>	<i>Level 2</i>	<i>Level 3^a</i>	<i>Green Climate Fund</i>	<i>World Bank</i>	<i>European Union pillars</i>	<i>MOPAN 3.1 methodology</i>	<i>United Kingdom DDA^b</i>	<i>United Kingdom CAA^c</i>	<i>Australia</i>	<i>Germany</i>	<i>Sweden</i>
Other internal processes/objectives	Programme-related functions	Quality and use of evidence generated by evaluation function	No	No	No	Yes	No	Yes	No	No	Yes
		Achievement of relevant inclusive and sustainable contributions to humanitarian and development results in an efficient manner.	No	No	No	Yes	Yes	Yes	Yes	No	Yes
	Partnerships	Partnerships strategy and implementation, including coordination and information-sharing	No	No	No	Yes	Yes	Yes	No	No	Yes
		Downstream partners	No	No	No	No	Yes	Yes	Yes	No	No
	Human resources management	Staff capacity and staff capability	No	No	No	No	Yes	Yes	Yes	Yes	Yes
		Human resources performance and strategic needs	No	No	No	Yes	No	Yes	No	No	Yes
	United Nations alignment	Alignment with Sustainable Development Goals and other United Nations programmatic priorities/targets	No	No	No	Yes	No	No	No	No	Yes
		Implementing United Nations reform	No	No	No	Yes	No	No	No	No	Yes
	Other processes	Results-based budgeting/management	No	No	No	Yes	No	Yes	Yes	Yes	Yes
		Resource mobilization strategy and implementation	No	No	No	Yes	No	Yes	No	No	Yes
		Value for money	No	No	No	Yes	Yes	Yes	Yes	No	Yes

Note: no information was received on the United States.

^a Categories with numbers are in line with Green Climate Fund categories, adjusted to include other nuances within the category ; all other categories have been added by JIU.

^b Due diligence assessment, done at the country level for each country separately, by the local United Kingdom government team. The assessment looks at capacity and capability in the specific local office to implement those processes and manage funding appropriately.

^c Central assurance assessment, done on the entire organization, by a centralized department. The assessment looks at the overall corporate approach, policy, procedures and systems, including their design and global application.

^d Does not include European Union pillar 6 on financial instruments or the Green Climate Fund component on lending or blending, as they were not relevant for any of JIU participating organizations.

VII. Multilateral initiatives to reduce donor requests

A. Membership of relevant initiatives

Table 19

Membership of the Multilateral Performance Network, Grand Bargain, funding compact, International Aid Transparency Initiative and Good Humanitarian Donorship

	<i>MOPAN^a</i>	<i>Grand Bargain^b</i>	<i>Funding compact^c</i>	<i>Organizations publishing or using data on the International Aid Transparency Initiative^d</i>	<i>Good Humanitarian Donorship^e</i>
Type of activities covered	All	Humanitarian only	Development only	Development only	Humanitarian only
Total membership	22	66	193	90	43
Members/signatories	Governments	Governments, and multilateral and non-governmental organizations	Governments and United Nations organizations	Governments, multilateral organizations, foundations, the private sector and civil society organizations	Governments, European Union and Islamic Development Bank
Government members	22	25	195	4	43
JIU participating organizations	All	12 ^f	23 ^g	11	Not applicable
Main government donors to the United Nations system					
United States	Yes	Yes	Yes		Yes
Germany	Yes	Yes	Yes		Yes
Japan	Yes	Yes	Yes		Yes
China			Yes		
United Kingdom	Yes	Yes	Yes	Yes	Yes
Kingdom of the Netherlands	Yes	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes		Yes
France	Yes	Yes	Yes		Yes
Norway	Yes	Yes	Yes		Yes
Sweden	Yes	Yes	Yes		Yes
Total	9	9	10	2	9
Other government donors (listed alphabetically)					
Australia	Yes	Yes	Yes		Yes
Austria			Yes		Yes
Belgium	Yes	Yes	Yes	Yes	Yes

	<i>MOPAN^a</i>	<i>Grand Bargain^b</i>	<i>Funding compact^c</i>	<i>Organizations publishing or using data on the International Aid Transparency Initiative^d</i>	<i>Good Humanitarian Donorship^e</i>
Bulgaria		Yes	Yes		Yes
Brazil			Yes		Yes
Croatia			Yes		Yes
Czechia		Yes	Yes		Yes
Cyprus			Yes		Yes
Denmark	Yes	Yes	Yes	Yes	Yes
Estonia		Yes	Yes		Yes
Finland	Yes	Yes	Yes		Yes
Greece			Yes		Yes
Hungary			Yes		Yes
Iceland			Yes		Yes
Ireland	Yes	Yes	Yes		Yes
Italy	Yes	Yes	Yes		Yes
Latvia			Yes		Yes
Liechtenstein			Yes		Yes
Lithuania			Yes		Yes
Luxembourg	Yes	Yes	Yes		Yes
Malta			Yes		Yes
Mexico			Yes		Yes
New Zealand	Observer	Yes	Yes		Yes
Poland			Yes		Yes
Portugal			Yes		Yes
Qatar	Yes		Yes		
Republic of Korea	Yes	Yes	Yes		Yes
Romania			Yes		Yes
Slovakia			Yes		Yes
Slovenia		Yes	Yes		Yes
Spain	Yes	Yes	Yes		Yes
Switzerland	Yes	Yes	Yes		Yes
Turkey	Observer		Yes		

	<i>MOPAN^a</i>	<i>Grand Bargain^b</i>	<i>Funding compact^c</i>	<i>Organizations publishing or using data on the International Aid Transparency Initiative^d</i>	<i>Good Humanitarian Donorship^e</i>
Main non-government donors					
European Union	Former observer	Yes			Yes
World Bank		Yes			

Source: Prepared by JIU.

^a MOPAN annual report (2023).

^b Grand Bargain signatories and Inter-Agency Standing Committee.

^c United Nations Sustainable Development Group and its funding compact.

^d FAO, ILO, UNDP, UNEP, UNFPA, UNICEF, UNIDO, UNOPS, UN-Women, WFP, WHO (donors' reporting requirements) and International Aid Transparency Initiative.

^e Good Humanitarian Donorship members.

^f FAO, ILO, IOM, Office for the Coordination of Humanitarian Affairs, UNDP, UNFPA, UNHCR, UNICEF, UNRWA, UN-Women, WFP and WHO.

^g FAO, ILO, ITC, ITU, UNAIDS, UNCTAD, UNDP, UNEP, UNESCO, UNFPA, UN-Habitat, UNHCR, UNICEF, UNIDO, UNODC, UNOPS, UNRWA, UN-Women, WFP, WHO, WIPO, WMO and United Nations Secretariat.

B. Multilateral Performance Network³¹

1. **Organizational set-up:** hosted by OECD.
2. **Governance:** Member States can be part of the MOPAN Steering Committee and/or be appointed as one of two “institutional leads” for each review.
3. **Review process:**
 - (a) **Entities to be reviewed:** The list is based on a survey of member States. Since 2003, MOPAN has carried out 104 institutional assessments across 36 organizations;
 - (b) **Review methodology:** Four processes (strategic management, operational management, relationship management and performance management), which address organizational effectiveness and results. MOPAN is currently working on a revised methodology (MOPAN 4.0), with more emphasis on risk and results;
 - (c) **Reporting and communication:** draft reports are discussed with management of the international organizations concerned;
 - (d) **Follow-up of recommendations:** there is no formal follow-up in place.

³¹ Interview with the Network’s secretariat and information from www.mopanonline.org.

C. Good Humanitarian Donorship³²

4. First endorsed in 2003 by a group of 16 member States and the European Union.
5. **Objectives:** “An informal donor forum and network” to facilitate collective advancement of key principles and good practices.
6. **Organizational set-up:** There is neither a secretariat nor a budget.
7. **Governance and activities:** Two expert-level meetings and two high-level meetings per year. Some exchanges with the Inter-Agency Standing Committee but no interaction with MOPAN or the Grand Bargain.
8. **Good Humanitarian Donorship principles (24):** The relevant principles for the present review are principles 21 (Support learning and accountability initiatives for the effective and efficient implementation of humanitarian action), 22 (Encourage regular evaluations of international responses to humanitarian crises, including assessments of donor performance) and 23 (Ensure a high degree of accuracy, timeliness, and transparency in donor reporting on official humanitarian assistance spending, and encourage the development of standardized formats for such reporting).
9. **Evidence from review of key documents by JIU:** The most recent annual report covered the 2016–2018 period; the relevant topical reports are over 10 years old; the Good Humanitarian Donorship indicator reports, which provided an overview of the self-assessment of members against the principles, were last published in 2015; and self-assessment of members against the principles is no longer formally required.
10. **Evidence from independent review (2023):**³³ A lack of focus on the principles and a lack of energy and coherence in the activities.

³² Interview with the current co-chairs and information from www.ghdinitiative.org.

³³ See the independent evaluation report (Sophia Swithern, *Revitalising the Good Humanitarian Donorship Initiative: A 20-Year Review* (London, ODI, April 2024).

D. International Aid Transparency Initiative³⁴

11. **Scope and launch:** “A global initiative to improve the transparency of development and humanitarian resources and their results”, launched in 2008 at the Third High-level Forum on Aid Effectiveness. It currently has approximately 80 paying members, including providers of development cooperation,³⁵ partner countries and private sector organizations.

12. **Organizational set-up:** Hosted by UNDP and supported by UNOPS. Annual income of approximately \$3 million.

13. **Governance:** Governing Board of seven members, who represent all categories of stakeholders.

14. **Strategic plan for the period 2020–2025:** (a) promoting the systematic use of the Initiative’s data by development and humanitarian actors; (b) driving a significant improvement in the quality of data published to the Initiative; (c) strengthening the Initiative’s reporting standard by consolidating its technical core, maintaining its infrastructure and reinvigorating its community of publishers and members. Even though the organization was originally set up to provide the governments that are recipients of funding with relevant information, its implicit objective is also to reduce customized donor-reporting requests.

15. Initiative’s reporting standard:

(a) The Initiative’s data covers information on the humanitarian activities of the organizations, including the activity budget, transactions, flow type, the total budget, planned budgets, total expenditure, location, sector, results and, if applicable, conditions placed on the activity and supporting documents.³⁶ The information covers only development activities;

(b) There are 1,800 organizations registered as data publishers, of which 26 are part of the United Nations. The information on who is accessing data and who is downloading information from the website is not tracked. Several donors, including Germany and USAID, are linking their own data portals to the Initiative and using its database to facilitate analysis and communication.

³⁴ Interview with the Initiative’s secretariat and information from www.iatistandard.org.

³⁵ Most traditional donors are members of the Initiative; however, emerging donors such as Brazil, China, India and Turkey are not. Countries such as Ethiopia and Haiti are also not members. As the structure of the database is designed for grants, not credits, it cannot be used to record some of the funding from China.

³⁶ The United Nations data cube uses the Initiative’s reporting standard as one of its financial standards and work is ongoing to link the Initiative’s data sets to those of the Financial Tracking Service managed by the Office for the Coordination of Humanitarian Affairs.

E. Grand Bargain³⁷

16. Launched in 2016 during the World Humanitarian Summit.

17. **Scope:** The Grand Bargain is an agreement between some of the largest donors and humanitarian organizations that have committed to “improve the effectiveness and efficiency of the humanitarian action”,^{38,39} It is open to all, but members have to self-report on the implementation of the 51 Grand Bargain commitments. There is currently no standard process in place to communicate progress on the Grand Bargain, for example, to the legislative organs and governing bodies of the organizations, or to the member States.

18. **Organizational set-up:** A secretariat funded by the European Civil Protection and Humanitarian Aid Operations (ECHO), Germany and Switzerland. The secretariat prepares biweekly updates, a bimonthly newsletter with key updates and an annual meeting.

19. **Governance:** Decisions are taken on a consensus basis by a facilitation group, which represents the constituents. The other key governance components include three senior experienced individuals, usually retired scholars or former diplomats (“the Ambassadors”), whose role it is to steer the process and define the vision.

20. **Evidence regarding the implementation of 10 workstreams based on JIU review:**

(a) Commitments relevant for the present review: work on these commitments has not been active since 2021 (Grand Bargain 2.0) and all work on the other workstreams has ceased since 2023. Funding levels have become the main priority. Discussions have moved from more technical topics to more political ones;

(b) Since 2023, the annual independent report, which included a summary of the annual self-reports of each signatory, is no longer independently reviewed.

(c) The initiative has been formally extended only until 2026. Based on an independent review carried out in 2022,⁴⁰ even though many non-governmental organizations called for the mechanism to continue until 2030, most United Nations and donor signatories were uncomfortable with such a lengthy extension, as they felt that they have “played their part but have not received the benefits or dividend they expected”. The report also highlighted that “there has been a growing narrative that the Grand Bargain has not been ‘successful’ and that it has not had any ‘impact’” and that “despite important progress across a number of areas in 2022, political-level engagement and interest from some signatories has continued to wane”.⁴¹

³⁷ Interview with the secretariat and information from <https://interagencystandingcommittee.org>, especially the page on the “Grand Bargain beyond 2023” (<https://interagencystandingcommittee.org/sites/default/files/migrated/2023-06/Grand%20Bargain%20beyond%202023%20-%20Framework.pdf>).

³⁸ In the 2023 review, the strategic objective was rephrased as follows: “better humanitarian outcomes for affected populations through enhanced efficiency, effectiveness, greater accountability and strengthened partnerships, in the spirit of quid pro quo as relevant to all constituencies”, in which quid pro quo refers to the spirit of reciprocity as both sides commit to contributing their share.

³⁹ While the Grand Bargain is focused on the humanitarian sector, discussions also cover the development and peace sectors (triple nexus).

⁴⁰ The report is available at <https://odi.org/en/publications/the-grand-bargain-at-five-years-an-independent-review>.

⁴¹ The recommendations included in the report can be grouped around three themes: (a) a clearer focus, to be achieved by clarifying the theory of change and plan of action, enabling better quality funding, increasing support for local responders and realizing the participation revolution; (b) a stronger function, to be achieved by shifting to a “caucus” approach and increasing outreach to local governmental and non-governmental actors; and (c) a simpler format, to be achieved by reinforcing leadership and governance and simplifying the coordination structures.

74 Table 20
Original Grand Bargain commitments (2016) and latest implementation status (2023)

<i>Original agreement (2016)</i>			
<i>Workstreams</i>	<i>Commitments relevant for the present review</i>	<i>Decision taken in 2021</i>	<i>Finding of independent review (2023) (extracts)</i>
1: Greater transparency	By organizations and donors together: (3) Improve the digital platform and engage with the open-data standard community to help ensure: • Accountability of donors and responders with open data for retrieval and analysis • Improvements in decision-making, based upon the best possible information • A reduced workload over time as a result of donors accepting common standard data for some reporting purposes • Traceability of donors' funding throughout the transaction chain as far as the final responders and, where feasible, affected people (4) Support the capacity of all partners to access and publish data	Continuation More work is required to strengthen the complementarity of existing systems, leverage their advantages, make publication of open data and platform language easier and identify the best possible solutions to achieve traceability; sustained political leadership and prioritization of data will be necessary to ensure adequate data publication, including in the International Aid Transparency Initiative, and the interoperability of systems to achieve this vision	Workstream was officially “open” through 2022, but it is unclear whether any activities were undertaken by the co-conveners
4: Reduce duplication and management costs with periodic functional reviews	By organizations and donors together: (2) Harmonize partnership agreements and share partner assessment information, as well as data, about affected people, after data protection safeguards have been met by the end of 2017, in order to save time and avoid duplication in operations By organizations only: (3) Provide transparent and comparable cost structures by the end of 2017	Closure Commitment 4.5 (Make regular joint reviews and reduce individual donor assessments) requires follow-up in the Grand Bargain 2.0	Co-conveners felt that no further technical work was possible. It was recommended that discussions on reducing reporting requirements for the Directorate General of ECHO and the United Kingdom (and any other donors) should be elevated to a political caucus and/or dealt with in the risk-sharing platform. The United Nations Partner Portal was the main subject of aid organization signatory reporting, with important progress in terms of an expansion in the number of United Nations entities signing up to use the Portal (to six)

<i>Original agreement (2016)</i>			
<i>Workstreams</i>	<i>Commitments relevant for the present review</i>	<i>Decision taken in 2021</i>	<i>Finding of independent review (2023) (extracts)</i>
	By donors only: Make joint regular functional monitoring and performance reviews and reduce individual donor assessments, evaluations, verifications, risk management and oversight processes		and an increase in civil society partners registered in the portal to 28,000 by the end of 2022. However, no broader coordination effort was discernible among donors or between donors and aid organization signatories on the wider issues covered under this workstream, with different signatories continuing to pursue their own activities aimed at increasing efficiencies in different areas of humanitarian operations
7 and 8: Enhance quality funding	By organizations and donors together: Jointly determine, on an annual basis, the most effective and efficient way of reporting on unearmarked and softly earmarked funding and initiate this reporting by the end of 2017 By organizations only: (3) Be transparent and regularly share information with donors outlining the criteria for how core and unearmarked funding is allocated (for example, urgent needs, emergency preparedness, forgotten contexts, improved management); (4) Increase the visibility of unearmarked and softly earmarked funding, thereby recognizing the contribution made by donors. By donors only: Not relevant for the present review	Closure Adopting a more holistic understanding of quality funding to include the timeliness, flexibility and predictability of the full spectrum of funding at all levels Achieving further progress on the original Grand Bargain commitments to reach critical mass and scale up best practices Enhancing accountability and visibility, including through results reporting Cascading quality funding and quality funding conditions to frontline responders, including local women's organizations	An assessment conducted by the six co-conveners of the workstream in mid-2021 concluded that the remaining barriers to increasing the availability of quality funding were largely political, not technical. They decided therefore that addressing these barriers should be dealt with in a political caucus and the workstream should be closed. The co-conveners recommended that any remaining technical work should be undertaken through the Inter-Agency Standing Committee's results group 5 on humanitarian financing

<i>Original agreement (2016)</i>			
<i>Workstreams</i>	<i>Commitments relevant for the present review</i>	<i>Decision taken in 2021</i>	<i>Finding of independent review (2023) (extracts)</i>
9: Harmonize and simplify reporting requirements	By organizations and donors together: (1) Simplify and harmonize reporting requirements by the end of 2018 by reducing their volume, jointly deciding on common terminology, identifying core requirements and developing a common report structure (2) Invest in technology and reporting systems to enable better access to information (3) Enhance the quality of reporting to better capture results, enable learning and increase the efficiency of reporting By organizations or donors alone: Not relevant for the present review	Continuation Harmonization of other elements of the humanitarian project cycle such as proposal formats, financial reporting or cost classifications, as discussed in workstream 4 As the issue of quality funding is discussed in the Grand Bargain 2.0, further reporting issues might become apparent (e.g. regarding accountability and visibility)	As at the end of 2022, over half of all signatories that are grant-giving (including institutional donors, United Nations entities and international non-governmental organizations) were using the “8+3” narrative reporting template in at least some form for their civil society partners. There is, as reported in previous annual independent reports, confidence among signatories using the template that it is an effective tool to reduce the reporting burden on those downstream partners. However, it is also clear that those benefits will be maximized only when the template is being used at scale by grant-giving signatories. This is not yet the case, based on self-reporting through the AIR process, with many using it only partially for a few partners and/or in a few contexts, or offering it as an option rather than a requirement. The United Nations Partner Portal has embedded the template in its reporting framework and, given the number of civil society partners registered in the Portal by the end of 2022 (28,000), it could be assumed that this alone constitutes a major step forward in terms of reaching the scale of use necessary to maximize benefits across the system, but there is no specific data available to confirm this. <i>Note from JIU:</i> the new template for harmonized and simplified reporting has been developed, but there has been no follow-up on its implementation and its impact. It is being used only by Germany and the Kingdom of the Netherlands in some projects

Source: Prepared by JIU.

Note: The table includes only commitments relevant for the present review.

Table 21
Grand Bargain focus areas (2023–2026)

<i>Focus areas/cross-cutting issues</i>	<i>Description</i>
Focus area 1: continued support to localization, participation of affected communities and quality funding	1.1. Reach a critical mass of quality funding that allows an effective and efficient response, while ensuring visibility, transparency and accountability 1.2. Provide greater support for the leadership, delivery and capacity of local responders 1.3. Ensure greater support for the participation of affected communities in addressing humanitarian needs
Focus area 2: catalysing sector-wide transformation through the Grand Bargain	2.1. Scale up anticipatory action, better integration of technology and more flexibility in programming to foresee and respond to future shocks 2.2. Use the convening power of the Grand Bargain as a platform to bring together all relevant stakeholders of the nexus 2.3. Map, support and scale up existing financing mechanisms that enable cross-sector collaboration and innovative approaches that are fit for purpose in protracted crises
Gender	The current efforts to improve the integration of gender across the Grand Bargain will continue, thereby ensuring that gender aspects are adequately addressed in humanitarian action
Risk sharing	Building on the evidence generated and the good practices identified, signatories use the risk-sharing framework to integrate new approaches to sharing risks with their partners, paying attention to the risks identified by local and national actors

Source: Information from the website on the Grand Bargain.

F. United Nations funding compact⁴²

21. **Scope.** Non-binding voluntary commitments by Member States and United Nations Sustainable Development Group entities in their pursuit of the achievement of the Sustainable Development Goals, included in General Assembly resolution [72/279](#) of 31 May 2018 (see table 22).

22. **Governance.** The Development Coordination Office is the custodian. Monitoring of the relevant indicators is undertaken through the quadrennial comprehensive policy review reporting process and a biannual informal system-wide consultation with interested Member States.

Table 22

Original United Nations funding compact commitments (2018)

<i>Objectives (2018)</i>	<i>Ownership</i>	<i>Commitment</i>
Aligning funding to entity requirements	Member States	To increase core resources for the United Nations development system To double the share of non-core contributions that are provided through development-related inter-agency pooled funds and single-agency thematic funds
Accelerating results on the ground	United Nations Sustainable Development Group entities	To enhance cooperation for results at the country level To increase collaboration on joint and independent system-wide evaluation products to improve United Nations support on the ground
Providing stability	Member States	To broaden the sources of funding support to the United Nations development system To provide predictable funding to meet the specific requirements of United Nations Sustainable Development Group entities, as articulated in their strategic plans, and the funding needs of the United Nations Development Assistance Framework at the country level To provide adequate, predictable and sustainable funding to the resident coordinator system budget
	United Nations Sustainable Development Group entities	To fully implement and support the functioning of the new resident coordinator system
Improving transparency and accountability	United Nations Sustainable Development Group entities	To improve reporting on results to host Governments To present clear funding frameworks for each United Nations Development Assistance Framework, with levels and types of funding required

⁴² Interview with United Nations Development Corporation officials and information from <https://open.un.org/resources/un-development-system-funding-compact>.

<i>Objectives (2018)</i>	<i>Ownership</i>	<i>Commitment</i>
Facilitating coherence and efficiency	Member States	To facilitate and support the implementation of efficiency measures where relevant and possible
		To fully comply with cost-recovery rates as approved by respective governing bodies
		To harmonize reporting and visibility requirements for earmarked contributions at the country level, in line with the principles of national ownership and leadership
	United Nations Sustainable Development Group entities	To improve the clarity of entity-specific strategic plans and integrated results and resource frameworks and their annual reporting on results against expenditure
		To strengthen entity and system-wide transparency and reporting, linking resources to Sustainable Development Goal results
		To improve the quality and utility of United Nations Development Assistance Framework evaluations
Increasing efficiencies	United Nations Sustainable Development Group entities	To increase the accessibility of corporate evaluations and of internal audit reports, within the disclosure provisions and policies set by governing bodies at the time of report issuance
		To increase the visibility of results from voluntary core contributions, pooled and thematic funds and programme country contributions
		To implement the goals of the Secretary-General on operational consolidation for efficiency gains
		To fully implement and report on approved cost-recovery policies and rates
		In consultation with respective governing bodies, as appropriate, to improve the comparability of cost classifications and definitions and enable greater transparency across time and between United Nations Sustainable Development Group entities
		To increase the efficiency and effectiveness of development-related inter-agency pooled funds

Source: Prepared by JIU.

23. The list of commitments was revised in 2024,⁴³ as illustrated in table 23 below:

⁴³ For more details, see United Nations Sustainable Development Group, “Funding compact for the United Nations’ support to the Sustainable Development Goals” (2024). Available at <https://unsdg.un.org/funding-compact>.

Table 23
Revised United Nations funding compact commitments (June 2024)

<i>Objectives (2024)</i>	<i>Ownership</i>	<i>Commitments</i>
A more strategic and responsive United Nations development system, supporting the achievement of Sustainable Development Goal results in accordance with national development needs and priorities, and anchored in intergovernmentally agreed United Nations principles, norms and standards, and the Charter of the United Nations	Member States United Nations Sustainable Development Group entities	1. Increase the share of United Nations entity budgets funded by predictable core/unearmarked resources 2. Enhance the flexibility of non-core funding commitments, including at country level I. Clearly demonstrate the contribution of the United Nations towards Sustainable Development Goal results Indicator: Percentage of quality assurance checks conducted of United Nations Sustainable Development Cooperation Framework evaluations that result in a grade of “good” or “very good” (target: 100 per cent (2027) (OIOS); baseline: 82 per cent (2021)) II. Ensure visibility and recognition for all core and flexible contributions, and transparency of funding needs, budgets and expenditure against results
A more collaborative and integrated United Nations development system, working in partnership to address complex sustainable development challenges	Member States United Nations Sustainable Development Group entities	3. Increase contributions to inter-agency pooled funds to enhance the collective results of the United Nations development system at all levels 4. Provide adequate, predictable and sustainable funding to the resident coordinator system III. Enhance joint resource mobilization and partnerships, and pooled funding mechanisms IV. Fully support coordination of United Nations development activities, including the leadership role of resident coordinators, and a whole-of-United Nations approach to all aspects of the development planning cycle
A more efficient and streamlined United Nations development system, maximizing human and financial resources available for supporting achievement of the Sustainable Development Goals	Member States	5. Enhance donor coordination, and work towards reducing individual visibility, reporting, assessment and partnership requirements Indicator: number of MOPAN members conducting an assessment of United Nations entities (which have been assessed by MOPAN in the past 3 years) (target: 0; no baseline) 6. Ensure alignment of non-core funding to strategic priorities and needs identified in United Nations strategic plans and budgets approved by governing bodies, and Cooperation Frameworks at the country level

<i>Objectives (2024)</i>	<i>Ownership</i>	<i>Commitments</i>
	United Nations Sustainable Development Group entities	V. Strengthen the achievement of efficiencies and clearly demonstrate and report on these to governing bodies VI. Priorities and needs identified in United Nations strategic plans and budgets approved by governing bodies, and Cooperation Frameworks at the country level VII. Ensure alignment of programmes and capacities to strategic priorities and needs identified in United Nations strategic plans and budgets approved by governing bodies, and Cooperation Frameworks at the country level

Source: Prepared by JIU.

VIII. Recommendations from the 2017 Joint Inspection Unit reports on donor reporting and donor-led reviews⁴⁴

Table 24

Overall implementation rates of 2017 recommendations, as reported by Joint Inspection Unit participating organizations

<i>Recommendation</i>	<i>Number of organizations to which recommendations were addressed (A)</i>	<i>Number of organizations reporting the recommendations as accepted (percentage of A)</i>	<i>Number of organizations reporting the recommendations as accepted and implemented (percentage of A)</i>
Review of donor reporting requirements across the United Nations system (JIU/REP/2017/7)			
1. The governing bodies of the United Nations system organizations should encourage the Secretary-General and executive heads of other organizations, in the framework of the United Nations System Chief Executives Board for Coordination, to develop a common position and pursue a high-level strategic dialogue with donors, in order to address the challenges posed by the current funding models and practices and the impact of strict earmarking of voluntary contributions and reporting to donors	27	17 (63 per cent)	17 (63 per cent)
2. The executive heads of the United Nations system organizations that have not yet done so should put in place measures for ensuring that partnership agreements, concluded at the corporate level with the donors and at the corporate and field levels for individual programmes and projects, spell out the needs and requirements of the donors and the mutual commitments of the organizations and the donors, with respect to the details of reporting on the use of funds provided	28	24 (86 per cent)	23 (82 per cent)
3. The executive heads of the United Nations system organizations should encourage better access to, and dissemination and exchange of, information concerning donor reporting among the member States and should ensure that every organization maintains a corporate repository for all contribution agreements and donor reports	28	24 (86 per cent)	24 (86 per cent)
4. The executive heads of the United Nations system organizations that have not yet done so should regularly update guidance on donor reporting and put in place measures for the professional skills development and training needed to improve reporting to donors, for personnel at headquarters and in the field	28	24 (86 per cent)	23 (82 per cent)
5. The executive heads of the United Nations system organizations that have not yet done so should work systematically with donors to include in donor agreements the costs associated with preparing donor reports	28	18 (64 per cent)	17 (61 per cent)
6. The Secretary-General and executive heads of other United Nations system organizations should, preferably within the framework of the United Nations System Chief Executives Board for Coordination, develop and adopt a common report template accommodating the information needs and requirements of donors and the regulatory frameworks and capacities of the organizations, as a basis for negotiations with donors	28	21 (75 per cent)	20 (71 per cent)

⁴⁴ Information was extracted in January 2025.

<i>Recommendation</i>	<i>Number of organizations to which recommendations were addressed (A)</i>	<i>Number of organizations reporting the recommendations as accepted (percentage of A)</i>	<i>Number of organizations reporting the recommendations as accepted and implemented (percentage of A)</i>
7. The governing bodies of the United Nations system organizations should request the executive heads to task, and adequately support, the internal audit and evaluation offices of their respective organizations with ensuring that the relevant oversight reports provide the required levels of assurance that would help minimize reporting to individual donors on the use of their earmarked contributions	27	17 (63 per cent)	15 (55 per cent)
Review of donor-led assessments of the United Nations System Organizations (JIU/REP/2017/2)			
1. The legislative/governing bodies of the United Nations system organizations should encourage better access to, dissemination of and exchange of information concerning donor assessments among the Member States and should, in this context, call upon the executive heads to make such assessments publicly available by uploading them in an online global repository to be established by the Secretary-General of the United Nations for that purpose not later than 2018	27	15 (55 per cent)	12 (44 per cent)
2. Member States that are members of MOPAN should initiate an evaluation of the MOPAN 3.0 methodology to assess its rigour and utility in providing the expected levels of information, and determine its effectiveness in reducing the need for additional individual donor assessments	27	5 (18 per cent)	5 (18 per cent)
3. The executive heads of the United Nations system organizations should designate, on the basis of the volume and variety of donor reviews, an appropriate central function in their respective organizations for coordinating the multiplicity of donor assessments, managing the information provided to donors, standardizing communications, ensuring consistency and tracking the follow-up action on findings and recommendations by the responsible organizational units	28	25 (89 per cent)	24 (86 per cent)
4. The executive heads of the United Nations system organizations should engage with donors to determine the key elements in their assessments and should encourage their audit and evaluation bodies, with due regard for their independence, to consider taking these elements into account in their risk assessments and workplans, in order to avoid potential duplication and overlap	28	24 (86 per cent)	23 (82 per cent)
5. The legislative/governing bodies of the United Nations system organizations should request the executive heads to identify and provide adequate resources and support to the internal audit and evaluation offices of their respective organizations to enable them to provide the required levels of assurance that would help minimize duplication and overlap with external reviews, verifications and assessments conducted by third parties	27	19 (70 per cent)	18 (67 per cent)
6. The executive heads of the United Nations system organizations and the Secretary-General, in the context of the United Nations System Chief Executives Board for Coordination, should develop a common position for initiating a high-level dialogue with donors to determine shared priorities and define a multi-stakeholder assessment platform with a robust framework and methodology to capture a collective reflection of an agency's performance and reduce the need for additional bilateral assessments	28	22 (79 per cent)	19 (68 per cent)

Source: Prepared by JIU.

Table 25

Overall implementation rates of 2017 recommendations (see [JIU/REP/2017/7](#)), as reported by Joint Inspection Unit participating organizations

Organization	Recommendations addressed to the executive heads						Recommendation addressed to the governing bodies
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7
FAO	No response	No response	No response	No response	No response	No response	No response
IAEA	Not relevant	Implemented	Implemented	Implemented	Implemented	Not accepted	Not relevant
ICAO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
ILO	Implemented	Implemented	Not accepted	Implemented	Not accepted	Implemented	Implemented
IMO	Implemented	In progress	Implemented	Implemented	Implemented	Implemented	In progress
ITC	–	Implemented	Implemented	Implemented	Implemented	Implemented	–
ITU	No response	Implemented	Implemented	Implemented	In progress	Implemented	No response
UNAIDS	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
UNCTAD	Not relevant	Not relevant	Implemented	Not relevant	Not relevant	Not relevant	Not relevant
UNDP	Implemented	Implemented	Implemented	Implemented	Implemented	Not relevant	Implemented
UNEP	Implemented	Implemented	Implemented	Implemented	Not accepted	Implemented	Implemented
UNESCO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Not accepted
UNFPA	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
UN-Habitat	No response	No response	No response	No response	No response	No response	No response
UNHCR	Not relevant	Implemented	Implemented	Implemented	Implemented	Implemented	Not relevant
UNICEF	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
UNIDO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
United Nations Secretariat	Implemented	Implemented	Implemented	Implemented	Not accepted	Implemented	Implemented
UNODC	Not relevant	Implemented	Implemented	Implemented	Not accepted	Implemented	Not relevant
UNOPS	Not relevant	Implemented	Implemented	Implemented	Not relevant	Implemented	Implemented
UNRWA	Not relevant	No response	No response	No response	No response	Not relevant	Not relevant

Organization	Recommendations addressed to the executive heads						Recommendation addressed to the governing bodies
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7
UN Tourism	Implemented	Implemented	Implemented	Accepted	Implemented	Accepted	Accepted
UN-Women	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
UPU	Not relevant	Implemented	Implemented	Implemented	Implemented	Not accepted	Not relevant
WFP	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
WHO	Implemented	Implemented	Implemented	Implemented	Not accepted	Implemented	Implemented
WIPO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
WMO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented

Source: Information self-reported by participating organizations, extracted from the JIU web-based recommendation tracking system as at 8 January 2024.

Note: “Accepted”, recommendations accepted but for which implementation has not yet started; “In progress”, recommendation accepted but not fully implemented; “Implemented”, recommendation accepted and reported as fully implemented by the organization; and “–”, recommendation not addressed to this organization.

Table 26

Overall implementation rates of recommendations (see [JIU/REP/2017/2](#)), as reported by Joint Inspection Unit participating organizations

Addressee of the recommendation	Recommendation No. 1 (addressed to governing bodies)	Recommendation No. 2 (addressed to member States (MOPAN))	Recommendation No. 3 (addressed to executive head)	Recommendation No. 4 (addressed to executive head)	Recommendation No. 5 (addressed to governing bodies)	Recommendation No. 6 (addressed to executive head)
FAO	Not relevant	Not relevant	Not relevant	Not relevant	Not relevant	Not relevant
IAEA	Not relevant	Not relevant	Implemented	Implemented	Not relevant	Not accepted
ICAO	Implemented	Not relevant	Implemented	Implemented	Implemented	Implemented
ILO	In progress	Not relevant	Implemented	Implemented	Not accepted	In progress
IMO	In progress	Not relevant	Implemented	Implemented	In progress	Implemented
ITC	–	–	Implemented	Implemented	–	Implemented
ITU	Not relevant	Not relevant	Implemented	Implemented	In progress	Accepted
UNAIDS	Implemented	Implemented	In progress	Implemented	Implemented	Implemented

<i>Addressee of the recommendation</i>	<i>Recommendation No. 1 (addressed to governing bodies)</i>	<i>Recommendation No. 2 (addressed to member States (MOPAN))</i>	<i>Recommendation No. 3 (addressed to executive head)</i>	<i>Recommendation No. 4 (addressed to executive head)</i>	<i>Recommendation No. 5 (addressed to governing bodies)</i>	<i>Recommendation No. 6 (addressed to executive head)</i>
UNCTAD	Implemented	Not relevant	Implemented	Implemented	Implemented	Implemented
UNDP	Not relevant	Not relevant	Implemented	Implemented	Implemented	Implemented
UNEP	Implemented	Not relevant	Implemented	Implemented	Implemented	Implemented
UNESCO	Implemented	Not relevant	Implemented	Implemented	Implemented	Implemented
UNFPA	Implemented	Not relevant	Implemented	Implemented	Implemented	Implemented
UN-Habitat	No response	No response	No response	No response	No response	No response
UNHCR	Not relevant	Not relevant	Implemented	Implemented	Not relevant	Implemented
UNICEF	Not relevant	Not relevant	Implemented	Implemented	Implemented	Not relevant
UNIDO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
United Nations Secretariat	Implemented	Not accepted	Implemented	Implemented	Implemented	Implemented
UNODC	Not relevant	Not relevant	Implemented	Implemented	Not relevant	Implemented
UNOPS	Not accepted	Implemented	Implemented	Not relevant	Implemented	Implemented
UNRWA	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
UN Tourism	Accepted	Not relevant	Implemented	Accepted	Not relevant	Accepted
UN-Women	Not relevant	Not relevant	Implemented	Implemented	Implemented	Implemented
UPU	Not relevant	Not relevant	Implemented	Implemented	Implemented	Implemented
WFP	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented
WHO	Implemented	Implemented	Implemented	Implemented	Not accepted	Not relevant
WIPO	Not relevant	Implemented	Not relevant	Not relevant	Not relevant	Not relevant
WMO	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented

Source: Information self-reported by participating organizations, extracted from the JIU web-based recommendation tracking system as at 8 January 2024.

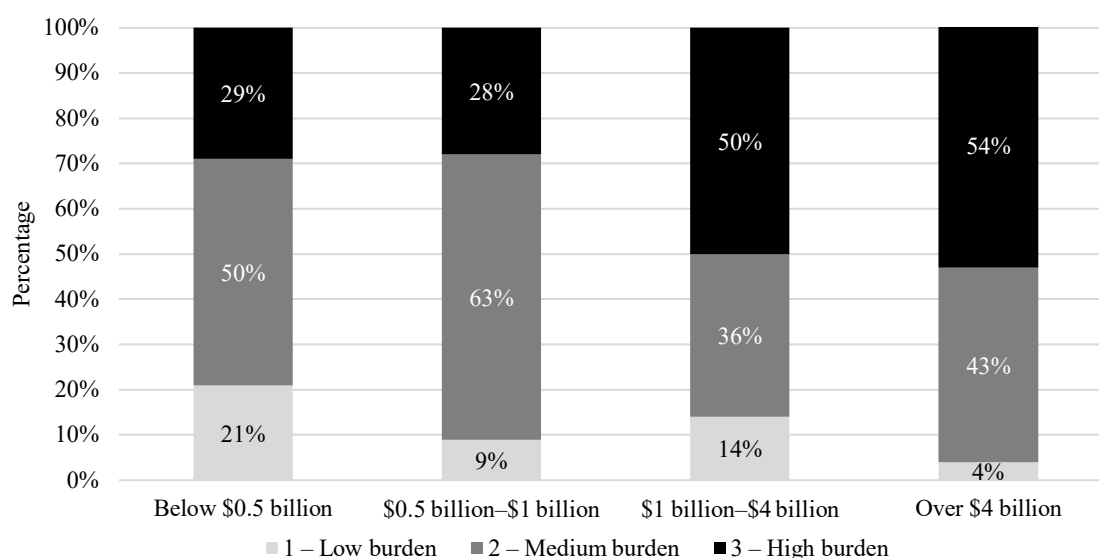
Note: “Accepted”, recommendations accepted but for which implementation has not yet started; “In progress”, recommendation accepted but not fully implemented; “Implemented”, recommendation accepted and reported as fully implemented by the organization; and “–”, recommendation not addressed to this organization.

IX. Burden of and trends relating to donor requests⁴⁵

A. Burden of donor requests

Figure I

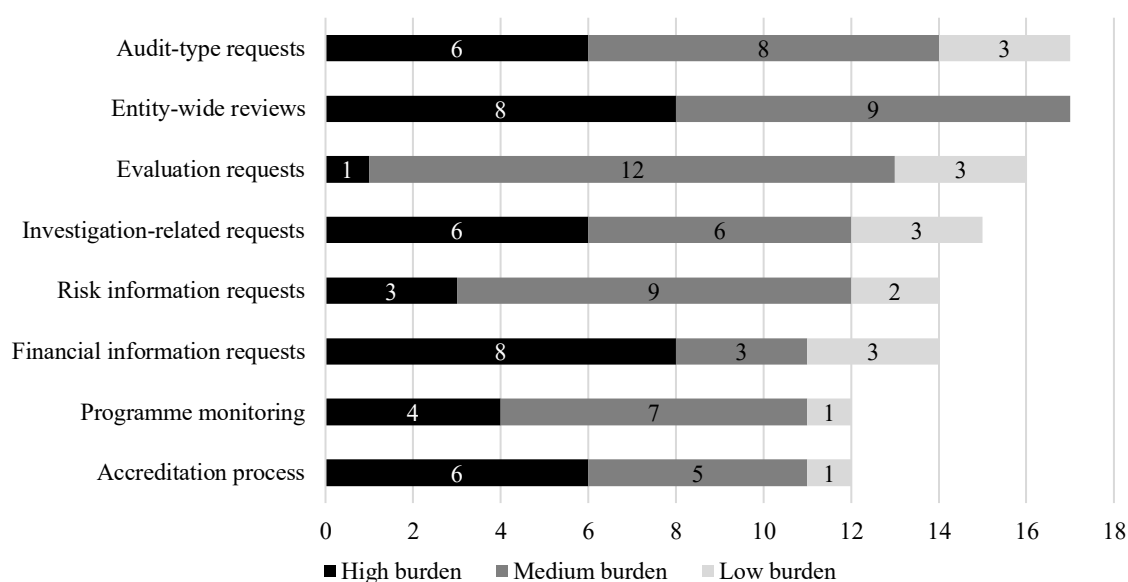
Burden of all donor requests, by Joint Inspection Unit participating organization revenue class, 2023



Note: The organizations included in each group and based on 2023 revenue are as follows: Over \$4 billion (UNDP, UNHCR, UNICEF and WFP); \$1 billion–\$4 billion (FAO, UNFPA and WHO); \$0.5 billion–\$1 billion (ILO, UNEP, UNESCO and WMO); and below \$0.5 billion (ITU, UN-Habitat, Office for the Coordination of Humanitarian Affairs, OHCHR, UNAIDS, UNCTAD and UNIDO).

Figure II

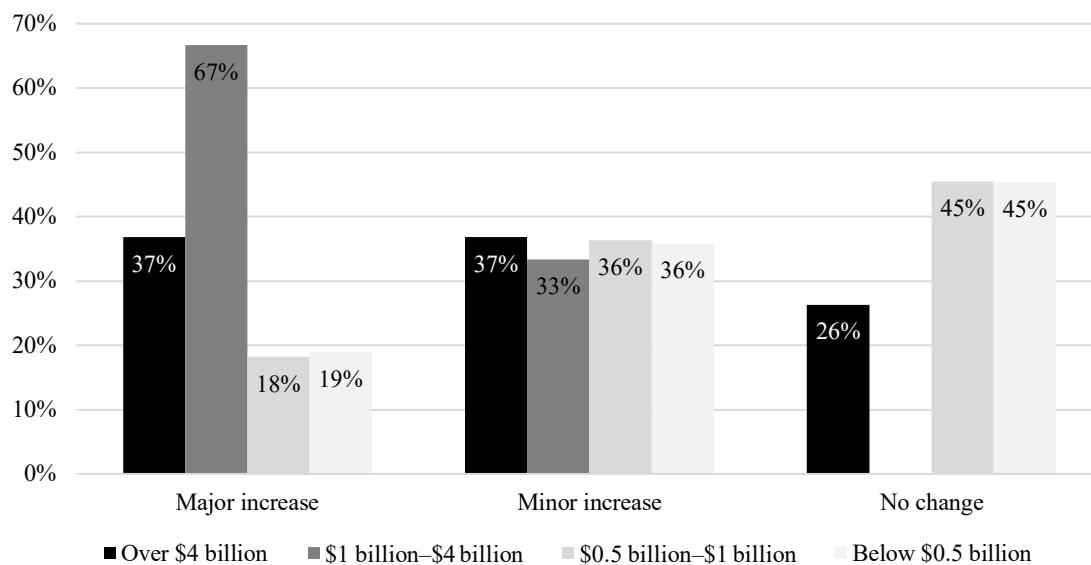
Burden of donor requests on Joint Inspection Unit participating organizations, by category



⁴⁵ The information in the present section summarizes the responses received from JIU participating organizations to the JIU questionnaire.

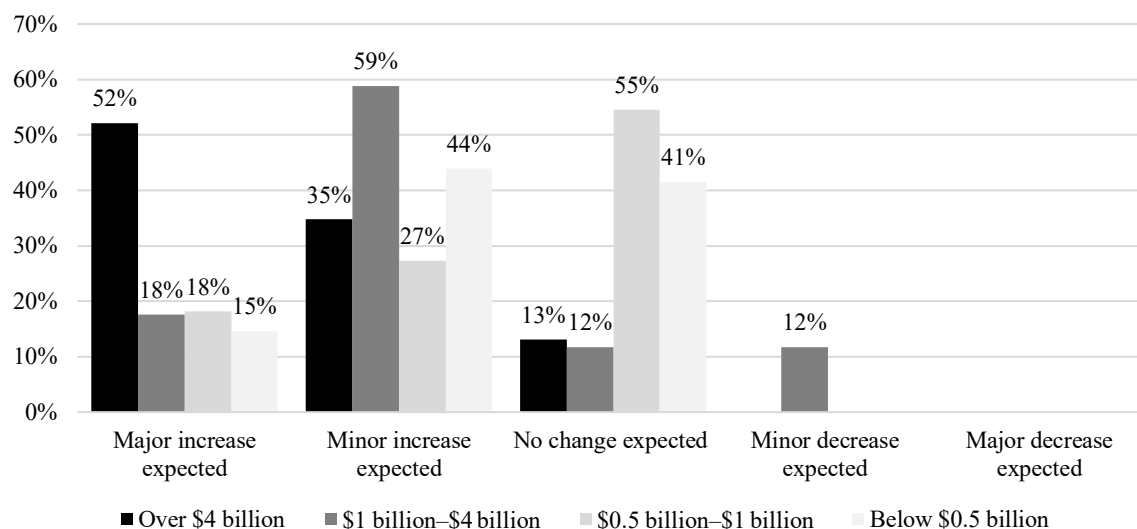
B. Trends in donor requests

Figure III
Changes in requests received from donors since 2021



Note: The organizations included in each group and based on 2023 revenue are as follows: over \$4 billion (UNDP, UNHCR, UNICEF and WFP); \$1 billion–\$4 billion (FAO, UNFPA and WHO); \$0.5 billion–\$1 billion (ILO, UNEP, UNESCO and WMO); and below \$0.5 billion (ITU, UN-Habitat, Office for the Coordination of Humanitarian Affairs, OHCHR, UNAIDS, UNCTAD and UNIDO).

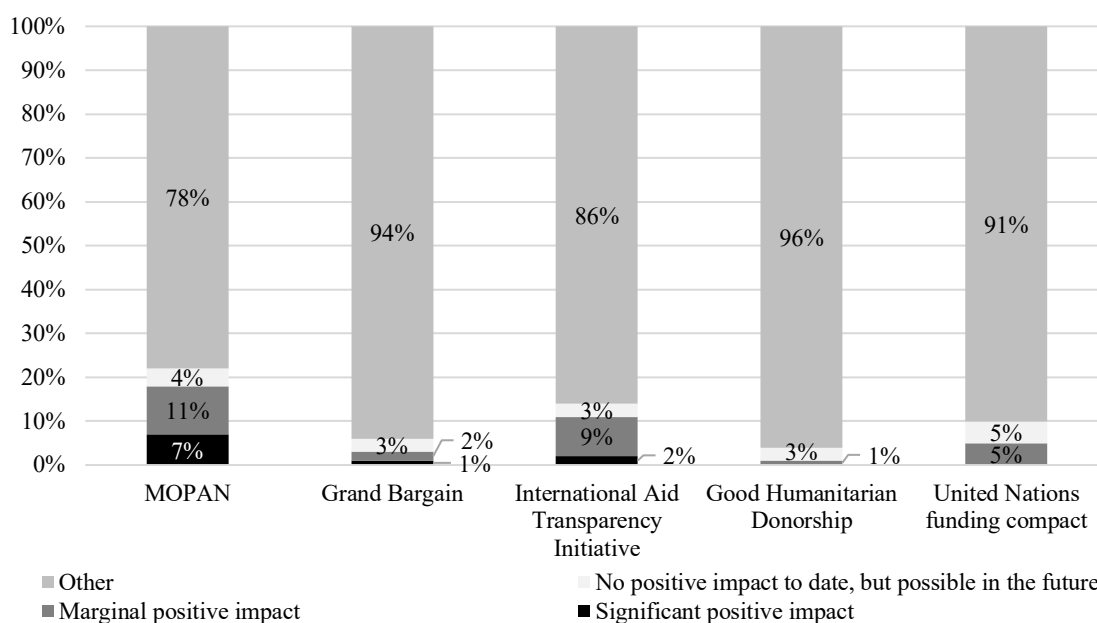
Figure IV
Changes in expected requests from donors in the next three years



C. Impact of multilateral initiatives on donor requests

Figure V

Impact of various relevant initiatives on the number of donor requests



Note: The category “other” includes the following responses: no impact to date and none expected in the future; negative impact; and not applicable.

D. Information-sharing on donor requests

Table 27

Extent to which the existence and outcome of donor requests are shared with other donors and governing bodies

Category of request	Shared with other donors	Shared with legislative organs/governing bodies
Entity-wide review	Mostly not	No
Accreditation	Mostly not	No
Audit-type	No	Mostly not
Investigation-related	Mostly not	Mostly not
Financial information	No	No
Risk information	No	No
Evaluation	Approximately one third	Approximately one third
Programme monitoring	No	No

