



United Nations

**Review of management and administration
in the United Nations Educational,
Scientific and Cultural Organization**

Report of the Joint Inspection Unit

Prepared by Inspector Gaeimelwe Goitseman



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Main findings and conclusions

1. **Governance.** Despite comprehensive reforms since 2017 to strengthen UNESCO governance, significant challenges remain. The absence of a centralized decision-tracking system weakens accountability and limits effective monitoring by the governing bodies (**recommendation 1**). Governance continues to be constrained by overlapping mandates and unclear divisions of responsibility among governing bodies (**recommendation 2**). The effectiveness of the Executive Board is also weakened by outdated working methods, legacy practices, and the lack of modern governance tools (**recommendation 3**). The relationship between executive leadership and the Executive Board has been marked by periodic tensions, resulting in an erosion of trust and confidence in the leadership, thereby weakening governance effectiveness (**recommendation 4**). The Secretariat of the Governing Bodies remains critically understaffed and subject to dual reporting lines, raising concerns about neutrality and sustainability (**recommendation 5**).

2. **Executive management.** The strategic transformation launched in 2018 sought to modernize UNESCO and enhance effectiveness, and the Organization's executive management architecture has contributed to a more structured decision-making environment through the Senior Management Team and other management committees. However, the review found that persistent coordination gaps – including siloed operations, uneven coordination between Headquarters, field offices and institutes, and legacy bureaucratic inefficiencies – continue to slow decision-making and hinder cross-sectoral implementation, and that some internal management committees lack sufficient authority and functionality to drive reforms through to implementation (**recommendation 8**). The review also found that the absence of a transparent, organization-wide regulatory framework governing internal candidacies for the position of Director-General, as well as provisions for geographic diversity for senior-level appointments, creates integrity and reputational risks (**recommendation 6**). In addition, the review found that the Cabinet's structure has become overly bureaucratic, with overlapping roles and duplicated advisory functions that dilute accountability and weaken strategic effectiveness, and that Cabinet appointments are not contractually linked to the Director-General's tenure, undermining strategic alignment and complicating leadership transitions (**recommendation 7**).

3. **Organizational structure.** UNESCO has strengthened its institutional capacity through the consolidation of administrative services under the Sector for Administration and Management and through reforms to its decentralized field architecture, demonstrating a clear commitment to modernization and closer engagement with Member States. However, the review found that the consolidation of administrative functions has not yet translated into strategic integration. Sub-units within the Sector for Administration and Management continue to operate in silos, with limited involvement in early programme design, weak digital integration, and the absence of sector-wide service standards and performance indicators. As a result, the functions of the Sector for Administration and Management remain largely reactive to implementation challenges, rather than proactively enabling accountability, efficiency and programme delivery, thus limiting its strategic value to

the Organization (**recommendation 9**). The review further found that coordination gaps between Headquarters, category 1 institutes and field offices remain a challenge, leading to duplication of effort, mission drift and fragmented impact. While the 2022–2024 field reform clarified reporting lines through a two-tier structure, its implementation remains uneven. Ongoing deficiencies in staffing, internal controls, risk management, data availability and performance monitoring continue to undermine the reform’s effectiveness and limit its ability to achieve cohesive organizational impact (**recommendation 10**).

4. **Human resources.** UNESCO has made progress in strengthening its human resources framework, including structured recruitment, expanded staff development, and efforts to promote diversity and gender balance. These achievements reflect commitment to building a more inclusive and globally representative workforce. However, systemic challenges remain. Lack of comprehensive workforce planning and the perceived weakening of institutional checks and balances have reduced consistency, transparency and perceived fairness. Limited safeguards with regard to recruitment, promotions and mobility, coupled with fragmented oversight, have constrained accountability and affected staff confidence. The review identified patterns of inconsistent application of procedures, insufficient documentation of selection decisions, limited managerial accountability, high vacancy rates (particularly in field operations), and the use of ad hoc workarounds. These practices undermine the integrity of human resources systems and expose UNESCO to reputational and legal risks (**recommendation 11**).

5. **Internal communication.** UNESCO has strengthened external visibility, enhancing its public profile and outreach. However, internal communication remains fragmented, overly hierarchical and insufficiently institutionalized. Coordination across headquarters divisions is inconsistent. For example, the Division for Communications and Public Engagement is often not informed of major events, publications or policy developments managed by other departments such as the Division of Conferences, Languages and Documents or the Priority Africa and External Relations Sector. This lack of integration undermines coherence, reduces efficiency and weakens brand consistency. The absence of a unified internal communication protocol and uneven dissemination of corporate instructions further contribute to operational fragmentation and weaken accountability. Institutionalizing communication processes that foster inclusivity, ensure timely information-sharing and strengthen organizational coherence is essential for enhancing collaboration and ensuring effective decision-making across the institution (**recommendation 12**).

6. **Financial model.** UNESCO has strengthened its financial framework through the resource mobilization strategy for the period 2024–2025, which is intended to enhance diversification and predictability. The financial model has evolved, with voluntary contributions now central to operational viability. Partnerships have shifted from a support role to a strategic function, driving delivery, visibility and influence, and reflecting reliance on external collaboration to sustain programmes and enhance global impact. However, structural challenges persist. The Division of Partnerships remains within the Bureau of Strategic Planning, a placement that no longer reflects its strategic role, limiting its ability to fully leverage partnerships as a driver of sustainability (**recommendation 13**). In addition, rigid budgeting processes and insufficiently risk-informed budget planning continue to constrain financial resilience.

7. **Accountability, risk and oversight.** UNESCO has advanced accountability through the updated accountability framework, providing a stronger foundation for performance monitoring and transparency. Progress in risk governance and the strengthening of the Ethics Office and the Appeals Board reflect commitment to

integrity. However, challenges remain: the enterprise risk management framework is underdeveloped, internal controls are inconsistently applied, particularly in field operations, and both the Ethics Office and the Appeals Board face structural limitations that constrain effectiveness. Risk management remains reactive, the corporate risk register is outdated, and ownership of enterprise risk management processes is fragmented across committees with unclear authority. UNESCO has reinforced its oversight architecture, including evaluation, audit and investigative functions. Evaluation practices have advanced under the 2022–2029 policy, but findings are not yet systematically integrated into planning and results-based management. Audit coverage has expanded, but capacity remains insufficient.

8. **Conclusion.** The review highlights the need for UNESCO to move beyond managing institutional decline and embrace a transformative governance and accountability model. Grounded in transparency, strategic coherence and ethical leadership, such a model will be critical to restoring effectiveness, credibility and relevance in a rapidly evolving global context. The sustainability of UNESCO will depend on its ability to re-establish institutional checks and balances, modernize structures, address capacity gaps and rebuild trust among staff and Member States.

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Abbreviations and acronyms

AI	artificial intelligence
CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
ICT	information and communications technology
JIU	Joint Inspection Unit
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNOPS	United Nations Office for Project Services
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WFP	World Food Programme
WHO	World Health Organization

I. Introduction

1. As part of its 2025 programme of work, the Joint Inspection Unit (JIU) conducted an independent review of the management and administration of the United Nations Educational, Scientific and Cultural Organization (UNESCO). The review is one of a series of reviews of participating organizations undertaken by JIU and is aligned with the JIU strategic framework for the period 2020–2029.¹ It is the third evaluation of UNESCO and builds on lessons learned from previous reviews, including the 2011 JIU review.²

2. The review took place amid a period of substantial organizational change at UNESCO, marked by the continued roll-out of the strategic transformation framework, the anticipated appointment of a new Director-General, and preparations for the 43rd session of the General Conference.

A. Objectives, scope and methodology

3. **Objectives, scope and intended impact.** The objective of the present review is to provide an independent assessment of organizational arrangements and processes, regulatory frameworks and related practices concerning the management and administration of UNESCO, with a view to enhancing operational efficiency and organizational effectiveness. The review assessed core areas of the institutional performance of UNESCO, including governance, leadership, strategic planning, financial and human resource management, information and communications technology (ICT), integrity functions, risk management, internal controls, oversight, and inter-agency coordination. Particular attention was paid to the impact of ongoing management reforms across Headquarters and field offices. The review used the 2011 JIU review as a baseline, mapping progress against key milestones and major reforms undertaken since that time. It placed special focus on developments during the most recent leadership tenure, which started in 2017, in order to assess the trajectory of change and the extent to which reforms have addressed long-standing institutional challenges.

4. **Methodology.** To ensure that findings were consistent, valid and reliable, data was collected from various sources using both qualitative and quantitative methods, including document reviews, questionnaires, on-site visits (at Headquarters and field levels), virtual interviews and online surveys. The process began with an extensive documentation analysis, which provided foundational insights into the administrative and operational frameworks of UNESCO. This was complemented by a corporate questionnaire focused on administrative functions, enabling the collection of standardized data across various organizational units. In addition, five targeted surveys were conducted, addressed respectively to Member States, field representatives, UNESCO staff, administrative officers, and category 1 institutes. To deepen the analysis, stakeholder surveys were distributed to a broad range of officials and members of the Executive Board, capturing diverse perspectives on institutional performance, challenges and opportunities. These surveys were further enriched by semi-structured interviews, which allowed for more nuanced discussions and the exploration of context-specific issues. In total, the review team conducted about 120 interview meetings (57 interviews conducted online) with 149 individuals, including 12 scoping interviews, 50 interviews in Paris and 15 in Dakar. Virtual group interviews were conducted with representatives of all UNESCO regional groupings,

¹ A/74/34, annex I.

² JIU/REP/2011/8.

ensuring balanced perspectives across constituencies.³ In addition, 12 interviews were held with individual representatives of Member States that had expressed interest in participating. Field visits to UNESCO Headquarters in Paris and the regional office in Dakar provided direct, on-the-ground insights into administrative practices and programme implementation. These site observations served as a critical validation mechanism, allowing the review team to triangulate findings and assess the consistency between reported experiences and actual operational realities.

5. The review makes use of staff surveys, confidential interviews and inputs from staff associations. Survey results and staff views are treated as perception-based evidence, which does not constitute individual allegations or determinations of fact, but provides essential insight into how policies, procedures and governance arrangements operate in practice. Perception data is used to identify systemic risks, confidence gaps and organizational vulnerabilities, and this is triangulated with other sources of evidence. The survey methodology and response rates are further described in annex V.

6. Data collection for the review was undertaken between April 2025 and August 2025.⁴ Information used in the preparation of the report is current as of August 2025. The review was conducted in accordance with the JIU statute and its internal procedures. In fulfilling its professional and ethical obligations, the team was not subject to any external influence that could have affected its independence, fairness, neutrality or professional integrity during the planning, execution and drafting phases of the report. Due consideration was given to ensuring the confidentiality of stakeholders who provided input through questionnaires, surveys and interviews.

7. **Limitations.** UNESCO operates across a wide array of domains, including education, science, culture and communication, each governed by distinct mandates, institutional frameworks and operational procedures. This inherent complexity, coupled with the breadth of its global activities and decentralized structure, posed significant challenges to conducting an exhaustive review. A full-scale assessment of all critical functions, programmes and governance mechanisms was beyond the practical scope of this exercise. As a result, this review was necessarily selective, focusing on priority areas identified through a scoping assessment.

8. The review team also notes that although UNESCO conducted employee engagement surveys in 2018, 2021 and 2024, the resulting action plans developed in response to those surveys were not shared with JIU. That lack of access constrained the team's ability to assess organizational follow-up on staff engagement and workplace culture issues. Without visibility into those action plans, it was not possible to assess the effectiveness, scope or timeliness of the internal response measures of UNESCO.

9. The review team acknowledges that the 43rd session of the General Conference of UNESCO will be held from 30 October to 13 November 2025, while the present report is under review. The Inspector recognizes that certain recommendations contained herein may be considered or acted upon by the General Conference during its deliberations.

10. **Finalization of the report.** In accordance with article 11.2 of the JIU Statute, the draft report underwent internal peer review (the "collective wisdom" process) prior to being shared with UNESCO management for factual review and comments on the findings, conclusions and recommendations. At that stage of the process, JIU had no control over, nor visibility into, the internal dissemination of the draft report

³ All six regional groups were represented, i.e. Africa, Arab States, Asia and the Pacific, Eastern Europe, Latin America and the Caribbean, and Western Europe.

⁴ See annex V for survey methodology.

within UNESCO, which was managed solely by UNESCO in accordance with its internal procedures. All comments received were duly considered when finalizing the report, although the responsibility for its content remains solely with the author.

11. The Inspector extends his sincere appreciation to all individuals and entities that contributed to the review through interviews and survey responses. Their insights were instrumental in ensuring that the report accurately reflects operational realities and emerging reform priorities. Special recognition is also given to the JIU focal points within UNESCO, whose logistical support and coordination efforts ensured effective access to relevant stakeholders and timely data collection.

12. **Recommendations.** The present report is addressed to the UNESCO executive leadership, the Executive Board and, for information, the General Conference, in line with JIU reporting procedures. It contains 13 formal recommendations, of which 7 are addressed to the Executive Board and 6 to the Director-General. To facilitate implementation and monitoring, annex VII contains a table indicating whether each recommendation requires action by the governing body or by the executive head. In addition to the formal recommendations, the report includes 39 informal recommendations, presented in bold within the narrative. These complementary suggestions aim to reinforce the management framework and enhance related practices across UNESCO.

B. Background

13. UNESCO is a specialized agency of the United Nations created in London, in November 1945. As of March 2025, UNESCO has 194 Member States⁵ and 12 Associate Members and is governed by the General Conference and the Executive Board. The Secretariat, headed by the Director-General, implements the decisions of these two bodies and mainly operates through the Strategic Management Board.⁶ The UNESCO Headquarters are in Paris.

14. The mandate of UNESCO is to contribute to world peace and security by promoting cooperation among States through education, science and culture.⁷ To do so, UNESCO operates through five thematic or programme sectors (Education, Natural Sciences, Culture, Social and Human Sciences, and Communication and Information), which develop global programmes and normative instruments, two administrative sectors (Priority Africa and External Relations and Sector for Administration and Management), each led by an Assistant Director-General, and a network of 54 field offices around the world (20 regional, 30 national and 4 liaison offices).⁸ National commissions, present in every Member State, act as key intermediaries, promoting UNESCO values and facilitating participation. Complementing these are specialized institutes and centres, such as the Institute for Statistics and the International Institute for Educational Planning, which provide research, training and policy support. Category 1 institutes are part of UNESCO (staffed, financed and governed by UNESCO), while category 2 centres operate independently under formal agreements (under the auspices of UNESCO without direct financial or administrative responsibility). Together, these interconnected components are intended to enable UNESCO to function as both a norm-setting body

⁵ The United States of America rejoined UNESCO on 10 July 2023, having withdrawn in October 2017. Israel has not rejoined UNESCO.

⁶ The Strategic Management Board serves as the central coordinating body within the Secretariat. It ensures coherence across UNESCO sectors, institutes and field offices, aligning operations with the UNESCO medium-term strategy and the programme and budget.

⁷ See [UNESCO Constitution](#), article I.

⁸ See DG/Note/23/18 on the reorganization of UNESCO's field work.

and an implementation agency, balancing global leadership with local relevance. The UNESCO organizational chart is set out in annex I.

15. The UNESCO medium-term strategy 2022–2029⁹ presents two global priorities, namely Africa and gender equality, and contains four strategic objectives.¹⁰ The strategy outlines the strategic direction of UNESCO over a multi-year period, while its programme and budget documents¹¹ (41 C/5¹² and 42 C/5) detail the Organization’s planned activities and financial allocations. Programmes are defined for four years, while the budget allocation is approved every two years by the General Conference.

16. UNESCO is funded by a combination of assessed contributions, comprising its regular budget provided by its Member States, and voluntary contributions. Over the years, UNESCO has experienced several financial crises linked to unpaid contributions and membership withdrawal, which over time led to changes in its funding model.

17. The period immediately following the 2011 JIU report coincided with a major financial shock, namely, the withdrawal of funding by the United States of America and Israel, which resulted in a loss of approximately 22% of the regular budget of UNESCO. The impact was immediate and profound, triggering a prolonged period of austerity that forced the Secretariat to recalibrate its operations under severe resource constraints.

18. In response, UNESCO adopted a series of cost-cutting measures, including staff reductions, programme streamlining, and the postponement or cancellation of some planned activities. It also pivoted towards extrabudgetary funding, seeking voluntary contributions from Member States and external partners to sustain its core functions. While this shift provided short-term relief, it introduced new challenges, most notably a growing dependence on earmarked funds, which skewed programmatic priorities and undermined strategic coherence.

19. The second leadership phase, initiated in 2017 under Director-General Audrey Azoulay, marked a shift towards institutional reform. Building on lessons from earlier efforts, this phase prioritized long-term renewal, normative leadership and enhanced global relevance. Central to this transformation was the launch of the strategic transformation framework,¹³ which was intended to lay the foundation for a more agile, integrated and impact-driven UNESCO.

⁹ See <https://unesco.org/en/strategic-objectives>.

¹⁰ The four objectives are: (a) ensure quality equitable and inclusive education and promote lifelong learning opportunities for all, in order, inter alia, to reduce inequalities and promote learning and creative societies, particularly in the digital era; (b) work towards sustainable societies and protecting the environment through the promotion of science, technology, innovation and the natural heritage; (c) build inclusive, just and peaceful societies by promoting freedom of expression, cultural diversity, education for global citizenship, and protecting the heritage; and (d) foster a technological environment in the service of humankind through the development and dissemination of knowledge and skills and the development of ethical standards.

¹¹ See www.unesco.org/en/budget-strategy.

¹² Document 41 C/5 (the approved programme and budget for the biennium 2022–2023) is the organization’s two-year operational plan. It translates the goals of the C/4 into concrete programmes, expected results, performance indicators, and budget allocations for each biennium. Document 41 C/4 (the medium-term strategy 2022–2029) defines the strategic direction of UNESCO over a six-year period.

¹³ The aims of the framework are to: (a) strengthen senior-level administrative governance structures in UNESCO, specifically creating a new directorate to focus on administration; (b) address existing challenges, including efficiency of operations, external communications and the rationalization of UNESCO’s field network; and (c) work closely with Member States to define the shape of the next medium-term strategy and, implicitly, to agree on stronger prioritization.

20. The momentum of the reform was further reinforced by the adoption of the medium-term strategy 2022–2029, a forward-looking blueprint that articulated the role of UNESCO in addressing global challenges through unified action across its core mandates: education, science, culture and communication. The strategy emphasized the principle of “One UNESCO”, promoting coherence across sectors and aligning the Organization’s work with the Sustainable Development Goals and broader United Nations system-wide reforms.

21. To operationalize these strategic ambitions, UNESCO modified its internal structure, most notably through the establishment of the Sector for Administration and Management. This structural change consolidated key support functions, including finance, human resources, procurement, logistics and information technology, under a unified leadership model, with a view to strengthening internal governance, streamlining service delivery and fostering a more coherent management culture.

22. However, this reform momentum was soon tested by the unprecedented global disruption caused by the coronavirus disease (COVID-19) pandemic. The crisis exposed and exacerbated existing vulnerabilities in the operational model of UNESCO. Field offices faced logistical constraints, digital divides and reduced access to communities, while Headquarters grappled with remote coordination, shifting priorities and donor uncertainty. The pandemic underscored the need for resilience, digital transformation and inclusive recovery strategies, and revealed gaps in preparedness, agility and institutional cohesion.

23. In response, UNESCO accelerated its digital initiatives, expanded virtual programming and prioritized support for vulnerable populations. Nevertheless, the pandemic strained already limited resources and diverted attention from long-term reform goals. It also highlighted the critical importance of robust monitoring systems, flexible financing and decentralized capacity, areas where progress remained uneven.

24. In sum, the decade following the 2011 JIU report has demonstrated that while leadership vision and reform ambition are necessary, they are not sufficient. Without deep structural recalibration, sustained investment in institutional capacity and a coherent financing model, UNESCO will remain vulnerable to external shocks and internal inefficiencies. The path forward requires not only technical solutions but also political commitment, cultural transformation and a renewed compact between Headquarters, field offices and Member States, anchored in shared purpose and strategic alignment.

25. UNESCO stands at a pivotal moment in its institutional history. The current review coincides with a leadership transition, offering a rare and strategic opportunity to take stock of reform outcomes, confront persistent governance challenges and recalibrate the Organization’s trajectory. It provides a timely opportunity to conduct a rigorous assessment of internal coordination mechanisms, decision-making processes and programmatic coherence across sectors.

26. The timeliness of this review is amplified by the anticipated budgetary pressure linked to changes in membership and contributions (i.e. the impending withdrawal of the United States from UNESCO, scheduled for December 2026). As one of the Organization’s historically significant contributors, both financially and diplomatically, the exit of the United States is expected to destabilize the Organization’s budgetary framework and diminish its geopolitical leverage. The projected loss of funding will directly impact programme continuity, particularly in areas where the support of the United States has been instrumental, such as global education initiatives, cultural heritage protection, and freedom of expression.

27. The anticipated loss of funding and diplomatic engagement will require UNESCO to reconfigure its strategic partnerships, diversify its donor base, and reaffirm its relevance in a polarized international environment. It also raises pressing questions about the sustainability of flagship initiatives and the continuity of programmes that have long benefited from the support of the United States.

II. Governance and leadership

A. Governance

28. At the core of the governance framework is the General Conference, which sets the strategic direction, approves the programme and the budget, and adopts normative frameworks. Supporting the General Conference is the Executive Board, composed of 58 elected Member States, which meets twice a year to monitor implementation, assess performance and prepare for the Conference. For a visual representation of governance reporting lines and committee interrelationships, see annex II, which outlines the governance and oversight structure of UNESCO.

29. Since 2017, UNESCO has undertaken a comprehensive series of governance reforms aimed at strengthening transparency, operational efficiency and institutional inclusiveness across its decision-making structure. These reforms were initiated in response to growing concerns from Member States and internal stakeholders regarding the complexity, fragmentation and limited responsiveness of the Organization's governance structures. The overarching objective has been to modernize institutional processes, enhance strategic coherence and ensure that governance mechanisms are better aligned with the Organization's evolving mandate and global challenges.

30. The governance reform process at UNESCO was formally launched at the 38th session of the General Conference in 2017, when Member States established an open-ended working group to review the structure and functioning of the Organization's principal decision-making bodies. Its mandate focused on enhancing effectiveness, accountability and strategic coherence across the General Conference, the Executive Board and intergovernmental programmes.¹⁴

31. Following extensive consultations with Member States, Secretariat staff and external experts, the working group issued 134 recommendations, 131 of which were endorsed by the General Conference in 39 C/Resolution 87.¹⁵ These recommendations addressed both procedural and structural dimensions of governance and were organized around five key pillars: streamlining meeting formats and documentation, enhancing Member State participation, clarifying mandates, improving coordination between Headquarters and field offices, and strengthening transparency in agenda-setting and budgeting.

32. Procedural reforms have yielded tangible progress. The adoption of standardized reporting templates has improved consistency and comparability across documentation. Enhanced digital access to official records has facilitated broader and more timely engagement, while streamlined meeting formats have contributed to more focused and efficient deliberations. The response to the JIU corporate questionnaire underscores that both governing bodies have made efforts to streamline agendas and enhance procedural efficiency, but fragmentation persists due to the lack of a single consolidated workplan for the Executive Board and the General Conference.

¹⁴ The governance reform process at UNESCO was formally initiated through General Conference 38 C/Resolution 101, which established an open-ended working group on the governance, procedures and working methods of the governing bodies of UNESCO. The working group was tasked with reviewing the structure and functioning of the organization's key decision-making bodies, including the General Conference, the Executive Board and intergovernmental programmes.

¹⁵ This resolution marked a significant milestone in the UNESCO governance reform process, aiming to enhance transparency, efficiency and strategic coherence.

33. In contrast, structural reforms within the UNESCO Secretariat have encountered significant implementation challenges. The final report on the implementation of the recommendations of the working group (document 41 C/INF.15), presented at the 41st session of the General Conference in 2021, confirmed that several structural initiatives remain either incomplete or only partially operationalized. Efforts to clarify overlapping mandates have been impeded by legacy structures and institutional resistance. Coordination between Headquarters and field offices continues to be hindered by logistical constraints and divergent operational cultures. Moreover, while initial steps have been taken to improve transparency in agenda-setting and budgeting, full realization of these objectives has been constrained by internal hesitations and concerns over politicization.

34. The reform process has underscored the importance of sustained political will, inclusive stakeholder engagement and a phased approach to implementation. While procedural enhancements have laid a foundation for improved governance, the successful execution of structural reforms will require continued commitment, adaptive strategies and robust monitoring mechanisms to ensure long-term institutional resilience and effectiveness.

35. The following sections examine a cluster of interrelated governance challenges that collectively affect the Organization's accountability, oversight and decision-making processes, highlighting systemic issues that require coherent, organization-wide reform.

The lack of a centralized mechanism to track and monitor the implementation of Executive Board decisions has weakened the Board's capacity to exercise effective oversight and make well-informed decisions

36. The Executive Board serves as a cornerstone of the Organization's governance framework. It plays a vital role in translating the strategic decisions of the General Conference into actionable policies and overseeing their implementation. The Board is responsible for monitoring and guiding the implementation of the Organization's programmes, ensuring that the priorities set by the General Conference are translated into action.

37. However, the review found that the Executive Board's ability to fulfil its mandate is increasingly constrained by procedural inefficiencies, as legacy unwritten practices have emerged to fill the gaps left by outdated and unclear rules. Although a manual system exists to track recommendations and report on them at future sessions, the absence of an electronic mechanism – particularly one capable of monitoring and reporting on implementation – undermines the Board's capacity to take informed decisions and to operate with the necessary efficiency and agility.

38. Over the years, numerous reform proposals have been put forward to address these shortcomings. However, many remain aspirational, constrained by limited resources and entrenched silos within the Secretariat. At times, progress has also been impeded by insufficient understanding and collaboration among Member States, particularly in relation to field reform initiatives. One of the most pressing gaps is the lack of a formal system to follow up on adopted resolutions. Once decisions are endorsed, there is no integrated platform to monitor their implementation. The management of UNESCO acknowledges that follow-up is currently fragmented across the five sectors of the Organization and has recognized the need for a unified digital tool to monitor decisions. Such a tool would provide timely information and updated results in line with Member States' decisions, thereby strengthening accountability and coherence in implementation.

39. To foster tangible results, UNESCO should reinforce its accountability mechanisms within the leadership framework. A pivotal step would be to formally embed responsiveness to Executive Board decisions into the biennial performance reviews of the Assistant Directors-General, in their capacity as heads of the sectors. This measure would align executive accountability with governance outcomes, strengthen the Board's oversight function, and send a clear institutional signal that resolution implementation is not discretionary but an essential pillar of organizational effectiveness.

40. Establishing a centralized decision-tracking system would reinforce the governance culture of UNESCO by ensuring continuous monitoring of progress and facilitating timely solutions to institutional deadlocks. A reporting and monitoring tool – potentially integrated into UNESCORE, a user-facing digital platform developed as a business-layer interface on top of the Organization's existing SAP enterprise resource planning system – would preserve institutional memory, support the coherent development of programmes and prevent duplication, while simultaneously enhancing transparency and responsiveness. Most importantly, it would empower Member States to engage more actively and efficiently in monitoring and evaluating the implementation of the Executive Board's recommendations.

41. The implementation of the following recommendation is expected to enhance operational efficiency and accountability.

Recommendation 1

Funds permitting, by the end of 2028, the Executive Board should request the Director-General to design and implement a centralized digital platform to track Executive Board decisions and General Conference resolutions, assign responsibilities, and monitor implementation in real time. This system should be complemented by mandatory progress reporting and integrated into the performance evaluations of the Assistant Directors-General, in their capacity as heads of the sectors.

Outdated working methods and unclear understanding of governance structures affect the Executive Board's effectiveness

42. The review reaffirmed the Executive Board's central role in UNESCO's governance, but noted that its effectiveness is increasingly limited by outdated procedures, legacy practices and the lack of modern governance tools.

43. Despite ongoing efforts by the management of UNESCO to modernize conference services, including the phased roll-out of digital platforms for documentation, electronic voting and agenda management, progress has been impeded by technical and financial constraints. As a result, the Board continues to rely on outdated practices that limit its agility, reduce operational efficiency and constrain its strategic focus.

44. The Board's capacity to address complex policy issues is undermined by persistent operational shortcomings. Agendas are routinely overloaded with items submitted by both the Secretariat and Member States, leaving insufficient time for substantive debate on strategic priorities. Facilities provided by the Secretariat for informal working groups to foster negotiation and consensus are rarely utilized, while speaking time is managed inefficiently. As a result, sessions frequently extend into the evening, placing undue strain on Secretariat staff and diminishing the Board's overall productivity. Time management remains inconsistent, with speaking time

requiring reconsideration and more effective oversight by the Chairs. These shortcomings have significantly increased the cost of Board sessions. Drafting sessions also often lack structure and discipline and should be better managed by the Chairs, who are responsible for fostering negotiations outside the boardroom.

45. Member States should agree to adopt electronic voting. JIU notes that an electronic voting system was installed in room 1 but some delegations refused to use it. Member States should also support the Organization in securing the costs of implementing electronic voting. With the assistance of the Secretariat of the Governing Bodies of UNESCO, Member States should establish and enforce speaking protocols to prevent prolonged sessions and enhance efficiency in decision-making. The absence of secure electronic voting and structured speaking protocols further compounds these challenges, slowing responsiveness in a global context that demands digital agility.

46. The Preparatory Group of the Executive Board faces a persistent challenge arising from the growing complexity of the agenda of UNESCO and the extensive documentation that accompanies it. Each session introduces an expanding range of technical and politically sensitive issues, generating large volumes of highly specialized reports and draft decisions. Member States have repeatedly expressed concern that these documents are often distributed late or in incomplete form, leaving delegations with insufficient time to review the material, consult their capitals and coordinate positions within their regional groups. This problem is compounded by the limited availability of informal consultations and pre-session coordination mechanisms. Without structured opportunities for early dialogue, delegations struggle to build consensus ahead of formal meetings, resulting in deliberations that are less strategic and less solution-oriented. To enhance strategic coherence and operational efficiency, consideration should be given to formalizing informal consultation mechanisms among Board members between sessions of the Executive Board and the General Conference.

47. Modernization of working methods is required to streamline procedures, ensure the adoption of digital tools and refocus agendas on strategic priorities, thereby enhancing the effectiveness of both the governing bodies and the Secretariat.

48. The implementation of the following recommendation is expected to enhance the effectiveness of the Executive Board.

Recommendation 2

By the end of 2027, the Executive Board should develop and propose to the General Conference the adoption of a comprehensive governance reform. This reform should include: the preparation of thematic agendas to prioritize substantive issues; the implementation of secure electronic voting systems, subject to budget availability; the establishment of protocols for remote participation, when necessary, to ensure informed decision-making; the development of consultation mechanisms between sessions of the Board and the General Conference; and a revision of the terms of reference of the Preparatory Group of the Executive Board to better align its responsibilities with current needs.

The overlapping mandates of UNESCO and unclear division of roles among its governing bodies continue to cause duplication, inefficiency and blurred accountability

49. The UNESCO Constitution and Basic Texts establish the formal division of responsibilities among the Organization’s principal organs. The General Conference is mandated to set policy and adopt conventions; the Executive Board prepares agendas, oversees implementation and makes recommendations; and the Director-General and Secretariat is responsible for executing programmes.

50. However, the review found that governance is weakened by overlapping mandates. The outgoing Chair of the Executive Board emphasized the vital importance of effective coordination among the principal organs of UNESCO, underscoring that the “harmonious and fully coordinated functioning of UNESCO’s three organs” is an “absolute necessity” for effective governance and mutual accountability.¹⁶

51. The review identified a persistent governance challenge within UNESCO: overlapping mandates among its principal bodies, namely the General Conference and the Executive Board, and various intergovernmental and international programmes. Despite previous reform efforts and the clearly defined functions set out in the UNESCO Constitution, the governing bodies continue to revisit similar agenda items, leading to duplication, extended decision-making processes, and blurred responsibilities in areas such as budget allocations and strategic orientations. For example, article IV.B.2 of the Constitution stipulates that the General Conference “shall take decisions on programmes submitted to it by the Executive Board”. Under this constitutional framework, a sequential review process is envisaged: the Executive Board examines the medium-term strategy (C/4 document)¹⁷ and the programme and budget (C/5 document), and transmits its recommendations to the General Conference through the document on the programme and budget for the next biennium (C/6 document). This mechanism is intended to clarify the respective roles of the two governing bodies. In practice, however, the General Conference often engages in extensive substantive discussions on the C/4 and C/5 documents, including on issues already debated and formulated in the Executive Board’s recommendations, which can blur the intended division of labour and dilute the efficiency of the governance process.

52. This duplication extends the decision-making timeline and creates confusion about which body holds final authority on specific matters. Clarifying oversight functions and delineating institutional responsibilities of the governing bodies deriving from their constitutional composition and function would help to strengthen coherence and improve overall governance effectiveness.

53. In parallel, the review found that intergovernmental programmes, while historically valuable, increasingly operate under legacy mandates that diverge from the Organization’s evolving priorities, particularly in critical areas such as digital transformation, climate resilience and inclusive education. Many programmes remain misaligned with the approved programme and budget 2024–2025 (document 42 C/5),

¹⁶ UNESCO, General Conference, 43rd session, afternoon plenary meeting, closing statement of the General Conference by Vera El Khoury Lacoueilhe, Chair of the Executive Board, 13 November 2025.

¹⁷ The C/4 document is the medium-term strategy of UNESCO, a document adopted by the General Conference every eight years. It defines the organization’s strategic objectives, programmatic priorities and expected outcomes over two consecutive C/5 programme and budget cycles. The C/4 document serves as the overarching policy framework guiding the organization’s work and resource allocation across its mandates in education, science, culture, communication and information.

leading to fragmented implementation, inconsistent performance metrics and suboptimal resource allocation.

54. To address these systemic shortcomings, **the Inspector recommends launching a comprehensive assessment of all intergovernmental programmes to evaluate their strategic relevance, operational effectiveness and financial alignment with the C/5 programme and budget. Based on the findings, a realignment initiative should be undertaken to ensure full integration with the current priorities of UNESCO.**

55. The implementation of the following recommendation is expected to enhance coherence and accountability.

Recommendation 3

By the end of 2027, the Executive Board should task the open-ended working group established at the 43rd session of the General Conference to submit its recommendations to the Executive Board at its 225th session. These recommendations should be aimed at: (a) ensuring the adoption of proposals related to the working methods of the Executive Board at the 225th session; and (b) finalizing proposals concerning the working methods of the General Conference for submission at the 44th session of the General Conference. The recommendations should be firmly anchored in the UNESCO Basic Texts and include updated terms of reference, a decision-making matrix and a biennial review mechanism.

Strained relationship between the executive leadership and the Executive Board undermines effective governance

56. The review identified a strained relationship between the executive leadership and the Executive Board, marked by the infrequent participation of the Director-General in Board sessions. Several Member States interviewed also expressed concern about the Director-General's limited presence during key governance meetings, where accountability and dialogue are essential. A perceived reluctance to engage consistently with ambassadors and other representatives has been viewed unfavourably, further eroding trust and confidence in executive leadership. The importance of respecting the role of the governing bodies was emphasized by the outgoing Chair of the Executive Board, who affirmed that the Executive Board's independence and Members States' freedom to question and seek clarification are "cornerstones of institutional balance and accountability".¹⁸

57. According to multiple Member State representatives, this situation undermines effective governance, which fundamentally relies on a constructive and clearly defined relationship between executive leadership and oversight bodies. Of the 28 Executive Board members surveyed, 57.1% indicated that accountability roles between the governing bodies and the Director-General are clear, while 42.9% reported ambiguity. Some respondents noted that although these roles are clearly articulated in the Constitution, they are not consistently respected in practice. The Inspector shares this view. The core issue is not the absence of rules, but the lack of enforcement.

¹⁸ UNESCO, General Conference, 43rd session, afternoon plenary meeting, farewell speech by Vera El Khoury Lacoëuilhe, Chair of the Executive Board, 13 November 2025.

58. In addition, 67% of surveyed Board members stated that information is regularly withheld from Member States, further eroding trust and transparency. These findings point to a need for more consistent engagement and clearer communication between executive leadership and the Executive Board.

59. To strengthen the Executive Board's strategic oversight role, the Inspector suggests timely release of Board documents to support informed, member-led decision-making.

60. To uphold institutional coherence and accountability, it is imperative that the Director-General engage consistently and professionally with the Executive Board. This includes active and regular participation in Board sessions, where strategic decisions are deliberated and organizational direction is shaped. Such engagement facilitates the presentation of progress updates, clarification of executive decisions, and timely responses to inquiries from Member States.

61. Regular participation in Executive Board sessions reinforces mutual accountability and supports informed decision-making. It ensures that executive actions are grounded in dialogue with Member States and reflect the collective priorities of the Organization. Simultaneously, the Executive Board benefits from direct access to senior leadership, enhancing its capacity for oversight and strategic alignment.

62. A professional and transparent relationship also helps to guard against perceptions of micromanagement, an issue raised by several interviewees and documented in both the 2011 JIU review¹⁹ and the 2025 Multilateral Performance Network assessment report on UNESCO.²⁰ When communication is structured and roles are clearly delineated, oversight is more likely to be viewed as constructive rather than intrusive. This clarity fosters mutual trust and enables both bodies to fulfil their respective mandates without encroachment or ambiguity.

63. To address these challenges, UNESCO should institutionalize structured engagement mechanisms, including:

- Regular executive briefings to ensure transparency and continuity of information
- Joint planning exercises to align strategic priorities and operational execution
- Clearly defined communication protocols to streamline interactions and reduce procedural friction

64. Implementing such mechanisms will strengthen mutual trust, clarify institutional roles, and mitigate perceptions of micromanagement, thereby enabling both oversight and executive functions to operate with greater coherence, transparency and strategic alignment.

65. The implementation of the following recommendation is expected to enhance coherence and accountability.

¹⁹ In its report, JIU recommended strengthening the governance framework by clearly defining the respective roles of oversight and executive functions, and by institutionalizing regular, structured engagement to promote transparency and mutual accountability (JIU/REP/2011/8).

²⁰ According to the 2025 Multilateral Performance Network assessment report on UNESCO, perceptions of micromanagement by the Executive Board persist, particularly in cases where oversight blurred into management, creating inefficiencies and eroding trust between governance and executive functions.

Recommendation 4

To strengthen governance and institutional accountability, the Executive Board should, by the end of 2026, formalize structured engagement with executive leadership. This entails ensuring the Director-General's regular participation in Board sessions, supported by clear communication protocols and joint planning processes.

The Secretariat of the Governing Bodies of UNESCO is hampered by inadequate capacity and insufficient impartiality safeguards, which jeopardizes transparency and efficiency

66. The Secretariat of the Governing Bodies occupies a strategically critical role within the Organization's governance framework. Appointed by the Director-General, the Secretariat reports administratively to the Director-General while functionally serving the governing bodies, namely the General Conference and the Executive Board. This dual accountability places the Secretariat at the intersection of organizational administration and intergovernmental diplomacy, requiring the careful balancing of loyalty to the Director-General with impartial service to Member States.

67. The responsibilities of the Secretariat are extensive. They include organizing sessions of the General Conference and Executive Board, preparing agendas, coordinating multilingual documentation, advising on procedural matters, and safeguarding the institutional memory of UNESCO. The Secretariat also acts as a central coordinating hub across the Organization, liaising with Assistant Directors-General, sectoral divisions and field offices to ensure that governance deliberations are informed by technical expertise and that decisions taken by the governing bodies are implemented effectively.

68. The review underscores that the Secretariat of the Governing Bodies, despite its central role in supporting the General Conference and the Executive Board, is constrained by inadequate capacity and insufficient impartiality safeguards. These weaknesses directly affect the Secretariat's ability to deliver on its mandate with transparency, efficiency and credibility.

69. Capacity limitations manifest in overstretched staff, insufficient resources and the growing complexity of servicing 194 Member States and 58 Executive Board members. This undermines the timeliness and quality of documentation, procedural support and coordination across the Organization's diverse programmatic areas. With only four permanent professional staff, the Secretariat of the Governing Bodies relies heavily on volunteers and interns to meet the demands of governance sessions. The Organization's executive management has acknowledged persistent capacity gaps in servicing governance meetings, noting that recurrent budget restrictions have limited the number of permanent posts supporting the Executive Board.

70. During peak periods, personnel routinely work excessive hours, often without formal recognition or support. This model is unsustainable and risks burnout, inconsistent service quality and loss of institutional memory. The JIU review of governance and oversight of executive boards ([JIU/REP/2023/7](#)) stresses that secretariat independence requires professional stature and sufficient resourcing to

provide reliable guidance.²¹ The current capacity levels of the Secretariat of the Governing Bodies fall short of this benchmark, leaving it unable to fully meet expectations of impartiality and effectiveness.

71. Equally important is the need to reinforce impartiality safeguards. The Secretary operates in an environment where governance debates often reflect broader geopolitical tensions. Safeguards are therefore essential to ensure that the Secretary's Office remains above political influence and is consistently seen as a neutral facilitator of governance. This requires clear procedural rules, transparent recruitment and promotion practices within the Secretariat, and mechanisms to insulate the Secretary's functions from undue external or internal pressures. Reinforcing impartiality safeguards will strengthen Member States' confidence in the fairness of decision-making processes and protect the credibility of the Organization's governance system. This challenge was highlighted publicly by the outgoing Chair of the Executive Board, who described the reporting framework of the Secretariat of the Governing Bodies as a "long-standing structural contradiction" that exposes staff to conflicting instructions and is "not sustainable."²²

72. To address these systemic issues, the following measures are critical:

- Allocate additional resources and staffing to the Secretariat of the Governing Bodies proportionate to its workload
- Enhance staff mobility and professional development to ensure a pool of experienced personnel capable of managing complex governance processes
- Invest in digital tools and knowledge management systems to streamline documentation and multilingual coordination
- Establish clear procedural safeguards to insulate the Secretariat's functions from external and internal pressures
- Introduce transparent recruitment and promotion practices within the Secretariat to reinforce merit-based principles

73. The implementation of the following recommendation is expected to enhance operational efficiency and accountability.

Recommendation 5

By the end of 2026, the Director-General should initiate a comprehensive strengthening of the Secretariat of the Governing Bodies by increasing its staffing capacity and instituting formal impartiality safeguards to ensure transparent, efficient and trusted governance processes.

²¹ The JIU report, entitled "Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women, introduced a structural safeguards benchmark. To be effective and efficient, the terms of reference of the Executive Board secretariats should be harmonized and should clarify their roles and responsibilities, the functional reporting line to the Board, the impartiality of the function, requirements for the post of Secretary of the Board and the process to ensure that adequate resources are available in the budget.

²² UNESCO, General Conference, 43rd session, afternoon plenary meeting, Farewell speech by Vera El Khoury Lacoëuilhe, Chair of the Executive Board, 13 November 2025.

UNESCO lacks a formal internal framework to regulate staff candidacies for the position of Director-General, creating risks to transparency and fairness

74. Although UNESCO maintains a formal procedure for nominating candidates for the position of Director-General, the review found that it does not include specific safeguards for internal applicants. In particular, there are no provisions to ensure confidentiality, protect candidates from retaliation, or guarantee impartial treatment. The absence of such protections may discourage qualified internal staff from applying, undermining equitable access to leadership roles and weakening confidence in the Organization's commitment to merit-based selection.

75. The lack of clear rules also allows internal candidates to remain in active duty while pursuing senior appointments, creating potential conflicts of interest. Without mandatory leave provisions, restrictions on lobbying or disclosure requirements, the candidacy process may be perceived as politicized or influenced by internal power dynamics, eroding trust in the Organization's governance standards.

76. Concerns about fairness and impartiality are further amplified by the lack of safeguards to ensure diversity and equitable geographic representation in senior appointments. Several Member States interviewed underscored that, in the absence of mechanisms to prevent the concentration of senior leadership posts among nationals of a limited number of Member States, UNESCO risks compromising its neutrality and undermining its credibility as a truly global institution. In a multilateral setting, such imbalances can weaken stakeholder confidence and heighten reputational risk for the Organization

77. To address these vulnerabilities, it is vital that UNESCO adopt a formal framework governing internal candidacies for the position of Director-General. Key elements of this framework may include:

- Mandatory leave of absence for internal candidates during the candidacy period, to eliminate conflicts of interest and ensure a level playing field
- Restrictions on lobbying and campaigning within the Organization, prohibiting the use of institutional resources or influence to advance individual candidacies
- Disclosure requirements, including declarations of interest and potential conflicts, to enhance transparency and accountability
- Oversight by an independent mechanism, empowered to monitor compliance, investigate complaints and provide guidance throughout the candidacy process

78. In addition, UNESCO should consider establishing diversity safeguards to ensure equitable geographic representation and prevent the concentration of leadership roles within any single Member State.

79. These measures reflect best practices across the multilateral system and are essential for reinforcing the Organization's credibility, legitimacy and leadership role in global governance.

80. The implementation of the following recommendation is expected to enhance transparency and accountability.

Recommendation 6

The Executive Board should consider adopting a regulatory framework to govern internal candidacies for the post of Director-General. This framework may include provisions such as mandatory leave during the candidacy period, ethical conduct guidelines or disclosure requirements, all overseen by an independent mechanism to ensure impartiality and compliance.

The halt in training and restricted access for national commissions at the General Conference have undermined their readiness, inclusiveness, and engagement in the governance of UNESCO

81. In previous years, training sessions for national commissions²³ were held during the General Conference, providing critical guidance on the Organization's governance, mandates and procedural roles. The review found that these training sessions have been discontinued, leaving a gap in institutional knowledge, especially as many national commissions are under-resourced or lack expertise.

82. While financial support is provided to some national commission secretaries to attend the General Conference, broader participation remains constrained due to travel costs, especially for the small island developing States and least developed countries. UNESCO has reported that the use of hybrid formats during recent sessions significantly expanded access for delegations unable to travel. In the light of this increased inclusiveness, the Secretariat is considering maintaining hybrid arrangements to strengthen participation and ensure broader engagement in governance processes.

B. Executive management

The executive management framework of UNESCO promotes strategic coherence and institutional accountability; however, persistent coordination gaps continue to hinder its overall effectiveness.

83. The executive management is headed by the Director-General, who serves as the Organization's chief executive and principal representative. The Director-General is responsible for implementing decisions of the governing bodies and advancing the Organization's mandate across its areas of competence.

84. Supporting the Director-General is the Deputy Director-General, who, based on findings from stakeholder interviews, plays a central role in coordinating institutional operations, facilitating cross-sectoral integration and ensuring continuity in executive leadership. Together, they are joined by Assistant Directors-General, each leading one of the Organization's core sectors: Education, Culture, Natural Sciences, Social and Human Sciences, Communication and Information, and Administration and Management. This senior leadership team is responsible for translating normative frameworks into operational strategies and promoting interdisciplinary collaboration.

²³ See Article VII of the Constitution. UNESCO National Commissions are national bodies established by Member States to connect UNESCO with local governments, institutions, and civil society, ensuring that its global mission is adapted and implemented at the national level. Currently, there are 199 National Commissions.

85. To guide decision-making and coordination, UNESCO relies on several key management committees:

- **Senior Management Team:** the Organization’s top strategic forum, composed of the Director-General, Deputy Director-General, Assistant Directors-General and select senior officials. It addresses high-level policy issues and ensures integration of sectoral priorities. This forum has been instrumental in aligning the Organization’s vision with global challenges and fostering a culture of collective responsibility.
- **Programme Coordination Group:** this forum has enhanced programme oversight, ensuring that initiatives are aligned with organizational priorities, monitored effectively and supported by rational resource allocation.
- **Budget and Financial Committee:** provides oversight of budgeting, human resources and internal controls.

86. Together, these mechanisms have created a more structured and predictable decision-making environment, enabling UNESCO to pursue its interdisciplinary mandate with greater coherence and legitimacy.

87. Despite these achievements, the review found that several challenges remain. Siloed operations limit cross-sector collaboration, while uneven coordination between Headquarters, field offices and institutes creates gaps in implementation. Legacy inefficiencies rooted in bureaucracy slow decision-making and reduce agility. Some committees suffer from limited authority and functionality, leaving reforms unimplemented. Finally, resource constraints, both financial and human, restrict oversight capacity and weaken sustainability. Strengthening the authority and functionality of these committees is therefore essential to ensuring UNESCO remains fit for purpose in a rapidly evolving multilateral landscape.

Lack of tenure-linked Cabinet appointments undermines strategic alignment and governance integrity.

88. The Cabinet, which is intended to serve as a high-level advisory body to the Director-General, plays a critical role in shaping strategic direction and ensuring coherence across the Organization’s mandate. However, recent assessments²⁴ reveal that its current structure has drifted from this intended purpose. The Cabinet has become overly bureaucratic, marked by overlapping roles and multiple advisory positions providing parallel strategic and coordination advice without clearly differentiated mandates. These redundancies have diluted accountability, slowed decision-making, and weakened the Cabinet’s strategic effectiveness.

89. A critical governance gap lies in the absence of tenure-linked appointments. Cabinet members are not formally tied to the tenure of the serving Director-General, creating risks for institutional coherence and leadership transitions. While it has been customary in the past for members of the Cabinet to remain in their posts during transitions, this approach is not considered best practice. A newly appointed Director-General must be afforded the full authority to shape his Cabinet team in alignment with his vision, priorities and leadership style. Allowing the incoming Director-

²⁴ The 2025 Multilateral Performance Network assessment report highlighted that the organizational structure and staffing of UNESCO were not consistently aligned with its strategic plan, with a score of “unsatisfactory” on the related performance indicator. The authors of the report noted overlapping roles, unclear accountability lines and inefficiencies at the senior management level, including at Headquarters, encompassing structures such as the Cabinet. They concluded that internal restructuring exercises lacked coherence and clear alignment with strategic priorities, reinforcing the point that the Organization’s top-level advisory and coordination mechanisms, such as the Cabinet, had diverged from their intended strategic function.

General to select his own team ensures accountability, fosters cohesion and strengthens trust between the leader and his Cabinet. Moreover, it promotes good governance by reinforcing the principle that leadership transitions should bring both continuity and renewal, enabling the organization to adapt to evolving challenges and opportunities. Several United Nations agencies, including the World Health Organization (WHO), the Food and Agriculture Organization of the United Nations (FAO) and the United Nations Development Programme (UNDP), link senior executive appointments directly to the term of the executive head, allowing for smoother transitions and alignment of leadership teams with organizational priorities.

90. To safeguard the credibility of UNESCO and uphold its commitment to ethical governance, a targeted reform package is advised. This should include:

- Prioritizing appointments based on technical expertise aligned with the core mandates of UNESCO
- Streamlining the structure of the Cabinet to minimize layers of decision-making to accelerate responsiveness and reduce bureaucratic delays
- Linking external Cabinet appointments to the Director-General's tenure, ensuring alignment with leadership priorities and enabling clean transitions
- Requiring competitive recruitment for any transition to permanent roles, reinforcing transparency and meritocracy
- Leveraging internal talent to preserve institutional knowledge and continuity without compromising impartiality

91. The implementation of the following recommendation is expected to enhance transparency and accountability.

Recommendation 7

By the end of 2027, the Executive Board should adopt a decision requiring that all Cabinet-level appointments recruited externally be contractually tied to the tenure of the serving Director-General. Any transition into the permanent workforce of UNESCO must be subject to open, competitive recruitment in full compliance with the Staff Regulations.

Need for comprehensive institutional review focused on the Organization's comparative advantage, global relevance, measurable impact, and alignment with Member States' priorities

92. The review found that UNESCO has achieved significant progress in advancing interdisciplinary collaboration. By leveraging its unique mandate across education, science, culture and communication, the Organization has fostered integrated responses to global challenges such as climate change, digital transformation and social inclusion. The medium-term strategy has been instrumental in breaking down silos and encouraging synergy among sectors. These efforts have strengthened the Organization's ability to act as a convener of knowledge and a driver of holistic solutions.

93. However, the review also revealed significant obstacles. Coordinating such a wide-ranging mandate remains inherently complex, often leading to duplication of efforts and fragmented initiatives. Financial constraints and uneven resource distribution limit the sustainability of ambitious interdisciplinary projects, while the methodological difficulty of measuring cross-sectoral impact makes it challenging to

demonstrate effectiveness and accountability. Entrenched institutional structures slow reform, and political sensitivities among Member States complicate consensus-building, further hindering progress. As a result, while UNESCO has made important strides in harnessing interdisciplinary expertise, its ability to fully realize this vision is constrained by structural, financial and evaluative barriers. To address these challenges, UNESCO must undergo a profound transformation on three fronts:

- Strategic renewal: concentrate efforts on areas where UNESCO holds unique legitimacy and comparative advantage, ensuring its interventions deliver maximum global value.
- Optimized resource allocation: establish transparent and accountable budgeting frameworks that prioritize interdisciplinary initiatives, enabling more sustainable and equitable use of resources.
- Institutional innovation: enhance organizational flexibility by dismantling bureaucratic barriers and adopting agile management practices. Invest in digital platforms that strengthen collaboration, facilitate knowledge sharing, and drive innovation across sectors.

94. The call for reform is not new, but it has become urgent. The UN80 Initiative has catalysed a system-wide push for change across the multilateral system. Within this context, UNESCO has a unique opportunity to realign its organizational structure and programmatic priorities to reflect its comparative advantage. Over time, the Organization's scope has expanded, often without commensurate resources. This imbalance has led to fragmented delivery, overstretched capacities and diminished effectiveness.²⁵ UNESCO's medium-term strategy 2022–2029 (document 41 C/4) explicitly expands the Organization's scope to new global challenges, such as digital transformation, disinformation, climate disruption and crisis response, while keeping Africa and gender equality as cross-cutting priorities. The 2023 Synthesis of UNESCO Evaluations confirmed that, despite progress in intersectoral collaboration, the Organization's delivery remains fragmented across sectors, reducing overall coherence. This concern was echoed by stakeholders interviewed during the review process. A stakeholder survey conducted by JIU revealed overwhelming consensus, with nearly 90 per cent of respondents favouring comprehensive structural reform over incremental adjustments.

95. A comprehensive institutional review is now imperative. This review must be guided by clear criteria: comparative advantage, global demand, measurable results, and alignment with Member States' priorities within the broader context of the UN80 Initiative on multilateral reform.²⁶ It should inform the reallocation of resources towards high-impact domains and the phasing out of underperforming initiatives. Structural reform must accompany programmatic realignment. Stakeholders have emphasized the need to rationalize the organizational structure of UNESCO to reduce duplication, improve coherence and enhance delivery.

96. Despite previous reform efforts, intersectoral collaboration remains a challenge. Structural and cultural barriers persist, and many programmes continue to operate in isolation. Emerging priorities, such as open science, are often siloed, missing

²⁵ According to the 2025 Multilateral Performance Network assessment report, "UNESCO continues to face pressures to deliver more within a constrained budget, creating a risk of overstretch. Greater efforts are required from Member States to support selectivity and prioritization to prevent resources from being spread too thinly and ensure key functions and structures have sufficient funding."

²⁶ The UN80 Initiative on multilateral reform calls on all United Nations entities to reassess their strategic positioning, governance efficiency and system-wide coherence ahead of the eightieth anniversary of the United Nations.

opportunities for broader institutional integration. This challenge is particularly acute in the Natural Sciences Sector, where legacy activities have struggled to demonstrate sustained relevance. A prominent proposal gaining traction is the merger of the Natural Sciences and Human and Social Sciences Sectors, reflecting the convergence of their mandates and the growing need for interdisciplinary approaches.

97. Open science exemplifies the transformative potential of reform. Rather than maintaining it as a standalone section, UNESCO should embed its principles – scientific openness, data-sharing and collaborative research – across all programme sectors. This would foster genuine inter-sectorality and ensure that open science contributes meaningfully to the Organization’s broader strategic objectives.

98. Mandate overstretch also demands urgent attention. The Organization’s engagement in environmental domains increasingly overlaps with other United Nations entities, notably the United Nations Environment Programme. The Intergovernmental Oceanographic Commission, while formally under UNESCO, operates with ambiguous governance, undermining institutional clarity and impact.

99. In an era of financial pressure and global competition, it is critical that UNESCO streamline its portfolio, rationalize its organizational structure and embrace integrated approaches, in order to fulfil its mission with renewed clarity, credibility and impact.

100. The implementation of the following recommendation is expected to enhance coherence and accountability.

Recommendation 8

The Executive Board should request the Director-General to establish an independent task force by the end of 2026 to undertake a comprehensive institutional review, aimed at enhancing the organizational effectiveness, strategic alignment and operational coherence of UNESCO. This review should be anchored in three strategic pillars:

- **Mandate consolidation: refocus efforts on areas where UNESCO holds clear normative leadership and comparative advantage**
- **Structural realignment: restructure the Organization to eliminate duplication, foster intersectoral collaboration and improve coherence**
- **Enhanced coordination and delivery: strengthen mechanisms for integrated planning, monitoring and evaluation to ensure measurable impact**

Need to rebalance the Organization’s normative and field roles for global relevance and coherence

101. The review found that the continued global relevance of UNESCO depends on its ability to rebalance its dual identity as both a normative leader and a field actor. On the normative side, UNESCO must reinforce its intellectual leadership by setting global standards, advancing conventions and shaping universal frameworks in education, science, culture and communication. These instruments are the foundation of its legitimacy, providing Member States with guidance to align national policies with shared international values.

102. Equally critical is the Organization's field role, which ensures that these standards are translated into practice. Field offices, institutes and national commissions are the vehicles through which global norms are adapted to local realities, institutional capacities are strengthened, and urgent challenges such as climate change, conflict and digital transformation are addressed.

103. However, independent evaluations reveal that this operational dimension is often underfunded, fragmented, and insufficiently integrated with Headquarters' priorities, weakening coherence and limiting impact.²⁷

104. Interviews conducted during the review highlighted several key challenges. First, normative frameworks are sometimes developed without adequate linkage to field realities, creating a disconnect between global principles and local implementation. Second, field offices face chronic resource constraints – both financial and human – that restrict their ability to effectively operationalize UNESCO standards. Third, coordination between Headquarters, category 1 institutes, and decentralized offices remains uneven, resulting in duplication of effort and inefficiencies. Finally, accountability pressures from Member States and donors demand clearer evidence of impact, which is difficult to provide when normative and operational roles are not fully aligned.

105. The challenge, then, is not to choose between normative and operational functions, but to integrate them deliberately. The two must be interwoven. Field programmes must be anchored in normative frameworks, and normative development must be informed by operational realities. This interdependence is what allows UNESCO to remain both principled and practical, able to uphold universal values while delivering measurable impact.²⁸

106. Some areas exemplify this balance. The Organization's work in culture and world heritage, the ethics of artificial intelligence (AI) and the protection of journalists reflects its unique convening role and normative authority. These domains resonate globally and reinforce the Organization's identity. In contrast, other areas, such as basic sciences, have increasingly overlapped with the mandates of other United Nations entities, yielding limited strategic visibility and measurable outcomes. In a context of financial constraint, continued investment in such dispersed or low-impact programmes demands reassessment.²⁹

107. In explicit terms, the future effectiveness of UNESCO will depend on aligning its normative leadership with operational delivery. By ensuring that global standards are directly linked to field-level implementation, adequately resourced and coherently coordinated, UNESCO can reaffirm its role as both a standard-setter and a trusted partner in implementation. This rebalancing is essential for sustaining credibility, coherence and impact in a rapidly evolving multilateral landscape.

²⁷ The 2025 Multilateral Performance Network assessment report identified several critical points: the Organization's normative work is strong, but often disconnected from operational activities, limiting its practical impact. Field offices are underresourced and unevenly integrated, reducing their ability to support Member States effectively.

²⁸ See the Division of Internal Oversight Services' report entitled "Evaluation of the Future of UNESCO's Education Sector" (2019). This report assesses whether UNESCO has maintained a sustainable balance between its intellectual leadership and country-level operations. It notes a drift toward operational delivery at the expense of normative focus.

²⁹ In its medium-term strategy 2022–2029, UNESCO acknowledges the need to reassess low-impact or dispersed programmes, especially under financial constraints. The strategy emphasizes focusing on areas where the Organization's normative and convening power is most effective.

108. To safeguard the Organization’s strategic uniqueness and enhance its global impact, the Inspector suggests that UNESCO adopt an integrated approach that deliberately balances its normative leadership with operational engagement. This requires aligning field-level activities with core normative frameworks, prioritizing programmatic investments in areas where UNESCO holds unique convening power, and systematically incorporating expert input into strategic planning to ensure coherence between values and delivery.

III. Organizational structure

A. Headquarters structure and administrative management

Despite the consolidation of administrative services under the Sector for Administration and Management, siloed operations and limited strategic integration have hindered the Sector's ability to function as a proactive enabler of accountability and programme delivery

109. The consolidation of administrative services under the Sector for Administration and Management in 2019, led by a single Assistant Director-General, as part of the Organization's strategic transformation initiative, was a strategic reform intended to enhance efficiency, coherence and operational support across the Organization. This structural shift was designed to unify key administrative functions – finance, human resources, procurement and logistics – into a streamlined, cross-functional entity capable of enabling programme delivery. However, the review found that this ambition has not yet been fully realized.

110. Despite the consolidation, sub-units within the Sector for Administration and Management continue to operate in silos, with limited coordination and minimal engagement in the early stages of Organization-wide programme design and planning. As a result, support often arrives reactively during implementation, rather than proactively shaping programme outcomes. The absence of a sector-wide strategy, shared service standards and performance indicators further constrains the Sector's ability to deliver consistent, value-added support. This disconnect between strategic planning, structure and function undermines the Sector's strategic potential.

111. Compounding these challenges is the lack of digital platforms and workflow automation,³⁰ which are essential for enabling intersectoral programming and field responsiveness. Across human resources, procurement, project management and oversight, manual workflows persist because many legacy systems remain unintegrated with the SAP enterprise resource planning system, undermining efficiency, auditability and accountability. Without modern tools, the Sector for Administration and Management struggles to adapt to the dynamic needs of programme sectors and decentralized offices. Moreover, change management efforts have been fragmented and key questions remain unresolved, particularly regarding the centralization or externalization of routine administrative functions. These gaps limit the agility of the Sector and diminish its contribution to effective programme execution.

112. To address these challenges and fulfil its intended role, the Sector for Administration and Management must be repositioned as a strategic enabler of programme delivery. This requires a sector-wide strategy that embeds the Sector in all phases of the programme cycle, from planning to evaluation. Cross-functional

³⁰ Examples of lack of workflow automation include: (a) absences and leave are still entered manually in systems such as TULIP, which is not integrated with the UNESCO enterprise resource planning system (UNESCORE); (b) despite partial digitization, procurement approvals, vendor creation and travel clearances often require sequential manual steps and email exchanges; (c) UNESCO manages thousands of small projects – there are over 4,400 active workplans – with manual consolidation of donor and results data. Core Manager (the enterprise resource planning component) automates financial tracking but not risk management or performance analytics, forcing staff to maintain Excel-based trackers outside the system; (d) ethics complaints and whistleblower reports are handled via email and spreadsheets, without a digital case-tracking or notification system; (e) although UNESCO has an e-recruitment portal, parts of the selection and performance review process remain semi-automated, relying on offline forms and scanned approvals.

coordination must be strengthened through integrated planning mechanisms and joint accountability structures. Investment in digital platforms and workflow automation is essential to support agile, responsive operations. Finally, a unified change management initiative must be launched to align staff, systems and culture with the Sector's strategic mandate.

113. The following recommendation is expected to enhance coherence and accountability.

Recommendation 9

By mid-2027, the Director-General should reposition the Sector for Administration and Management as a proactive partner in all phases of the programme cycle, from planning to evaluation, by adopting a sector-wide strategy and establishing shared service standards, performance indicators and workflow automation.

B. Coordination between Headquarters and institutes

Weak strategic coordination and limited oversight between UNESCO Headquarters and its category 1 institutes have led to duplication, mission drift and fragmented impact

114. The UNESCO category 1 institutes in education and natural sciences³¹ were established to extend the Organization's global mandate through specialized research, normative development and capacity-building. These institutes represent a vital asset to the Organization's mission, offering deep expertise and regional reach. However, the current relationship between these institutes and UNESCO Headquarters, particularly the Education Sector, is marked by fragmentation, limited coordination and weak strategic alignment.

115. The review reveals that overlapping initiatives between category 1 institutes, regional offices and Headquarters divisions often occur, with minimal collaboration. This duplication of effort not only strains limited resources but also dilutes the overall impact of the Organization's work. Governance structures at the institutes further complicate alignment: programme priorities are approved by independent boards, and institute leadership tends to report more directly to these bodies than to UNESCO senior management. As a result, strategic cohesion and oversight suffers, and the institutes risk operating as isolated entities rather than integral components of a unified global strategy, particularly in politically sensitive areas.

116. Financial pressures have intensified these challenges. With declining core funding from UNESCO, institutes are increasingly reliant on external resources, which can lead to mission drift and even competition among institutes for visibility and funding. Critically, UNESCO Headquarters has not exercised sufficient leadership to guide and align these entities. Participation of senior representatives from Headquarters in governing board meetings of their respective category 1 institutes is vital in order to influence strategic direction and reinforce coherence with the global education agenda of UNESCO.

³¹ Category 1 institutes and centres are integral parts of UNESCO and are established and funded by the Organization to contribute to the implementation of its programmes. They are created by a decision of the General Conference and operate under the Organization's authority and follow its financial and administrative regulations.

117. Moreover, there are no formal internal mechanisms to coordinate workplans, share knowledge or monitor collective performance. This absence of structured engagement undermines the normative leadership of UNESCO and its credibility as a unified actor in education. Without a clear framework for collaboration, the Organization risks losing strategic leverage and operational efficiency.

118. To address these challenges, the Inspector recommends that UNESCO reinforce its leadership role while respecting the institutional autonomy of category 1 institutes. This includes regular participation by senior Headquarters representatives in governance processes, the establishment of formal coordination platforms, and the development of shared performance frameworks.

C. Field presence

While the Organization’s two-tier field reform has strengthened structural clarity, the reform remains a work in progress

119. The recent efforts of UNESCO to reform its field structure mark a step towards greater decentralization and alignment with United Nations system-wide coherence. The shift to a two-tier structure, comprising national and regional offices, has clarified reporting lines and empowered regional offices to offer multidisciplinary guidance while engaging in regional coordination. However, maintaining coherence across regional and country levels within the two-tier field architecture remains a continuing challenge that will require sustained attention and adaptive management.

120. The review confirmed that the initial phase of the field reform has yielded valuable insights into the structural and operational adjustments needed to achieve its objectives. While significant progress has been achieved, the reform remains a work in progress, requiring continued consolidation and targeted investment to fully realize its potential.³² The complexity of implementation across diverse contexts has revealed critical areas for refinement, particularly in governance clarity and data-driven decision-making. Without clear accountability and evidence-based strategies, the reform risks losing momentum and failing to deliver on its promise of efficiency and impact. Implementing these measures is a strategic imperative that will determine the overall success and sustainability of the reform process.

121. The Inspector suggests that UNESCO should prioritize the roll-out of an accountability framework alongside the development of integrated data platforms, advanced analytical tools and staff capacity-building programmes. Together, these elements will provide clear guidance, strengthen organizational alignment and foster a culture of accountability.

122. By establishing stronger systems, UNESCO can build trust across the Organization, enable leaders to make timely, evidence-based decisions, optimize the use of resources and measure impact with greater precision.

The Organization’s opaque application of its own criteria for regional office reconfiguration has undermined accountability

123. The UNESCO criteria for establishing and maintaining regional offices, such as alignment with United Nations hubs, infrastructure readiness and host country support, are conceptually sound. However, the Organization has not demonstrated

³² Report 222 EX/4.III.C, submitted to the UNESCO Executive Board in September 2025, provides a comprehensive progress report on phase II of the field reform strategy, covering the 2024–2025 biennium. It consolidates achievements, evaluates persistent challenges, and identifies strategic priorities for continued reform.

transparency in how these criteria are applied. This lack of clarity has led to concerns about inconsistent decision-making and limited accountability in field office reconfigurations.

124. The debate over the optimal location of the UNESCO Regional Office for the Pacific States persisted for several years, shaped by both logistical considerations and political sensitivities. Early proposals to relocate the Regional Office revealed a lack of timely dialogue and proper consultation with the Member States concerned. This communication gap raised significant concerns, particularly among Pacific small island developing States, regarding representation, inclusiveness and accountability in UNESCO decision-making.

125. Consequently, the issue remained unresolved until an independent assessment was conducted by the Division of Internal Oversight Services between November 2024 and February 2025. The assessment recommended maintaining the Regional Office in Apia, Samoa, while continuing the Suva antenna in Fiji. This recommendation, approved by the Executive Board in March 2025, was intended to balance inclusiveness with operational efficiency, thereby reinforcing both trust and effectiveness in the Organization's Pacific presence. The dual arrangement was widely regarded as a pragmatic solution, preserving the symbolic and representative role of Samoa for Pacific small island developing States while capitalizing on the logistical strengths of Fiji and its proximity to United Nations partners.

126. The Apia case highlights the critical need for a transparent, criteria-driven and consultative approach to field office reorganization. Decisions of such magnitude must be grounded in evidence, clearly communicated, and shaped through inclusive dialogue with host Governments and regional stakeholders. Without these safeguards, UNESCO risks eroding trust, weakening its delivery capacity, and compromising its credibility in regions that depend heavily on its support. **To strengthen transparency, regional trust and operational coherence, the Inspector suggests that UNESCO should fully and accountably implement its criteria for field office reconfiguration. This entails documenting how each criterion is applied, consulting affected Member States early, publishing performance and location assessments, clearly communicating decisions, and establishing oversight to ensure compliance.**

Structural and operational challenges continue to undermine field office effectiveness

127. While reforms such as the strategic transformation initiative and the 2018 field presence strategy introduced a two-tier structure, field offices remain underutilized due to persistent governance and operational gaps.³³ Moreover, the review found that these reforms have not resolved the deeper issues of fragmentation and silos. Coordination between Headquarters and field offices remains weak, with strategic planning often centralized and top-down. Field units are frequently excluded from decision-making processes, reinforcing silos and limiting impact.³⁴

128. A major turning point came in 2012 with the dismantling of the Bureau of Field Coordination. In its absence, coordination responsibilities were dispersed across various units (Priority Africa and External Relations Sector, Field Administrative Support Unit, Bureau of Human Resources Management), without a clear accountability framework. This has left field offices reliant on outdated, email-based systems that lack tracking, escalation mechanisms and service guarantees. The result is a reactive and inefficient support structure. Survey data shows that while 61.8% of the Administrative Officers who responded to the JIU survey consider cooperation

³³ See UNESCO Executive Board report 222 EX/4.III.C of 1 September 2025.

³⁴ See 2025 follow-up report on sustainability of the field network (222 EX/4.III.C Add.2).

between Headquarters and the field to be adequate, they report delays due to procurement, recruitment and internal approvals, and find the division of roles to be unclear, citing poor collaboration across the Organization. Staff unions have echoed these concerns, highlighting ambiguous responsibilities, unequal working conditions and limited access to training.

129. The Organization's decentralized operational model relies heavily on its field offices, which manage the bulk of programmatic resources and are responsible for delivering results on the ground. However, persistent administrative bottlenecks, fragmented support structures and inconsistent communication between Headquarters and field teams have hindered operational efficiency and responsiveness.

130. Reinstating a centralized coordination mechanism, modelled on the former Bureau of Field Coordination, would address these challenges by serving as a dedicated interface between Headquarters and field offices. This entity would be empowered to:

- Harmonize support functions: standardize administrative, financial and logistical processes across field offices to reduce duplication, improve consistency and ensure compliance with organizational policies.
- Streamline engagement: facilitate clearer, faster communication between Headquarters and field teams, enabling more effective collaboration, decision-making and alignment with strategic priorities.
- Ensure timely and accountable service delivery: monitor and support field operations to ensure that resources are deployed efficiently, results are tracked, and interventions are responsive to local needs.

131. The absence of a unified coordination structure has led to overlapping mandates, delayed responses, and reduced accountability. Field teams often operate with limited guidance and face challenges navigating complex procedures, which diverts attention from core programme delivery. A centralized mechanism would not only improve operational coherence but also reinforce internal accountability, enhance programme impact, and strengthen the Organization's ability to deliver on its mandate in diverse country contexts.

132. The implementation of the following recommendation is expected to enhance coherence and accountability.

Recommendation 10

By the end of 2027, the Director-General should establish a centralized coordination mechanism, modelled on the former Bureau of Field Coordination, to serve as the principal interface between Headquarters and field offices. This entity must have clear authority to harmonize support functions, streamline engagement and ensure timely, accountable service delivery.

The Organization's decentralized field structure is critically undermined by persistent staffing deficiencies and structural inconsistencies

133. The decentralized structure of UNESCO, intended to bring its mandate closer to Member States, is being undermined by persistent operational and structural deficiencies. Despite a 36% increase in workforce since 2018, only 56% of newly created posts had been filled by mid-2025, largely due to financial constraints and reliance on earmarked, project-based funding that cannot sustain permanent staffing.

Field offices, particularly under the multi-country office model, face chronic shortages in essential functions such as procurement, human resources, finance and administration, with more than half lacking programme capacities in monitoring and resource mobilization. High turnover, inadequate onboarding and inconsistent grading of Senior Operations Officers across regions further erode managerial continuity and operational coherence (for example, the offices in Dakar, Beirut, Santiago and Yaoundé host P-4 graded leads, while Rabat operates with a P-3 and a NO-A.³⁵ performing similar functions). Country and Regional Directors report gaps in IT, risk management, information security, and programme monitoring – deficiencies that compromise UNESCO’s ability to decentralize responsibly. Centralized Headquarters systems, weak human resources management oversight, and incomplete decentralization of recruitment continue to delay staffing actions, leaving posts unfilled and delegated authority operationally risky, ultimately weakening programme delivery and institutional credibility.

134. In this context, the Organization’s adoption of multi-country offices is a step in the right direction, but only if matched by robust operational support. Such offices allow UNESCO to serve multiple Member States from a single hub, optimizing resources and enhancing regional coherence. They are particularly valuable for ensuring that smaller or lower-income countries, which are often underserved, receive tailored support. However, the success of multi-country offices depends on the presence of fully functional enabling systems and harmonized staffing structures. **The Inspector urges UNESCO to strengthen its decentralized structure by conducting a network-wide staffing assessment, standardizing core operational roles and harmonizing grading.**

135. At UNESCO, Administrative Officers and Senior Operations Officers have significant compliance responsibilities in finance, procurement and human resources, but often lack independent authority or protected channels to escalate concerns when local supervisors are implicated. The existing internal control framework and ethics mechanisms do not provide a clear pathway for operational risk reporting, leaving staff vulnerable to pressure and retaliation. Oversight bodies such as the Division of Internal Oversight Services and the Oversight Advisory Committee have highlighted that weak “second-line assurance” and the absence of functional escalation lines undermine accountability. **The Inspector recommends establishing a confidential mechanism within the Sector for Administration and Management, independent of local supervisors ensuring staff protection.**

The Organization’s engagement in the United Nations development system remains broad but inconsistent, with uneven participation across United Nations country teams and insufficient institutional guidance

136. The engagement of UNESCO within the United Nations development system has expanded in recent years, reflecting a growing alignment with system-wide reform efforts. The Organization now participates in 117 United Nations country teams, including 22 non-resident teams, and has endorsed 111 United Nations Sustainable Development Cooperation Frameworks. These figures signal broad involvement. However, the depth and consistency of the Organization’s participation remain uneven, limiting its strategic influence and operational effectiveness.

137. In countries where UNESCO maintains a national office, its engagement in United Nations country teams tends to be active and substantive. Conversely, in locations without a permanent presence, participation is often sporadic, sector-specific, or absent altogether. This inconsistency has tangible consequences: the Organization’s

³⁵ NO-A is the entry-level grade for National Professional Officers.

core mandates, particularly in education, science, culture and communication, are frequently underrepresented in national development plans and joint United Nations programming. As other agencies fill the gap, the Organization's comparative advantage is diminished and its visibility within the United Nations system eroded. Field data reinforces this concern, with 73% of representatives reporting competition with other United Nations entities for funding.

138. Several structural barriers contribute to this challenge. Cluster and regional offices often lack the capacity to engage effectively across multiple United Nations country teams within their geographic scope. In countries without a physical UNESCO presence, the Organization's input is frequently missing from United Nations Sustainable Development Cooperation Frameworks, limiting the integration of its normative mandates. Moreover, there is no institutional policy or operational framework guiding engagement across different office types, national, cluster or regional, resulting in missed opportunities for joint programming, policy influence and access to pooled funding. The absence of results-based monitoring further compounds the issue, making it difficult to assess impact or adjust strategies.

139. To address these gaps, the Inspector recommends a more structured and adequately resourced approach to engagement with United Nations country teams. This includes developing institutional policy and operational guidance tailored to different office configurations and providing training and tools to support the integration of UNESCO mandates into the planning and implementation of United Nations Sustainable Development Cooperation Frameworks.

IV. Budgetary and financial management

A. Strategic planning and results-based management

Misalignment between the Organization’s strategic objectives, budget allocations and reported results

140. **Planning rigidity.** The Organization’s budget planning is document-heavy, slow and repetitive,³⁶ which undermines flexibility and timely reallocation of resources. The C/5 programme and budget³⁷ runs 200 pages and requires multiple iterations, starting with the development of a road map, followed by the Director-General’s preliminary proposals, the Executive Board’s review, the General Conference’s adoption and, finally, any subsequent amendments. Field offices and sectors often note that by the time a C/5 document is adopted, priorities have already shifted, yet the rigid format prevents mid-course corrections. Some Member States themselves have acknowledged that three rounds of documents (road map, preliminary proposals and draft C/5) could be streamlined into fewer steps. Similarly, the strategic results report is issued only once every 4 years, meaning impact is assessed only once per quadrennium, too infrequently to guide agile decision-making. Audit reviews³⁸ of the integrated budget framework procedures also confirm that standard operating procedures are incomplete, roles unclear and reforms fragile. Budget processes also remain poorly documented. Although the Administrative Manual has not been updated since 2011 and quarterly budget reports for the 2022–2023 biennium (document 41 C/5) were delayed and incomplete, management notes that high-level standard operating procedures have been prepared and technical guidelines are issued for each C/5 preparation. However, more detailed procedures still need to be documented to ensure consistency and operational clarity. In addition, fragmented project coding, where each donor is tied to a separate project, limits flexibility, while manual systems impede the timely reallocation of funds. These constraints limit the agility of UNESCO and weaken alignment between strategic goals and actual impact.

141. **Top-down culture.** The Organization’s C/4–C/5 cycles remain largely top-down: field offices are not consistently engaged through structured needs assessments at the start of planning, there is no standard resource allocation starting from country or regional needs, and field allocations remain thematic rather than country-specific. While formal consultations do exist – such as regional consultations with national commissions and partners, youth forums and the “1% modality”³⁹ to engage in the United Nations Sustainable Development Cooperation Frameworks – they are insufficient to anchor bottom-up planning in practice. Budget preparation remains

³⁶ The Organization’s budget and programme planning processes (C/4 eight-year strategy, C/5 four-year programme and budget, plus two-year budgets) involve long, bureaucratic documents (sometimes running hundreds of pages), multiple approval layers, and detailed formats that are difficult to manage. The same planning steps are repeated several times in slightly different forms (road maps, preliminary proposals, draft budgets, amendments), requiring repeated rounds of consultation with Member States and governing bodies. Together, this creates a planning process that is resource-intensive and rigid, leaving little room for timely adjustments when circumstances change (such as funding shocks, crises or new priorities).

³⁷ The C/5 document (the programme and budget) is the Organization’s two-year operational plan. It translates the goals of the C/4 document into concrete programmes, expected results, performance indicators and budget allocations for each biennium. The C/4 document (often called the medium-term strategy) defines the Organization’s strategic direction over a six-year period.

³⁸ *Performance audit of UNESCO’s Integrated Budget Framework*, Division of Internal Oversight Services, UNESCO, July 2024 (IOS/AUD/2024/16 (July 2024)).

³⁹ The 1% modality refers to the provision established under the United Nations funding compact, whereby up to 1% of an agency’s core (regular) budget can be allocated to support its participation in United Nations Sustainable Development Cooperation Framework processes at the country level.

heavily centralized in the Director-General's office, with preliminary proposals driven from the top. This centralization, coupled with mistrust in the Secretariat's leadership, has led to governance bodies becoming overinvolved in operational details, thereby constraining Secretariat efficiency. Field offices also report exclusion from budget planning and post allocation, while budget and staffing authority remains heavily centralized in the Director-General's office (the Cabinet), which sets the overall budget envelopes, and in the offices of the Assistant Directors-General, which make allocations within those envelopes, including staffing decisions.

142. **Structural silos.** The sector-based C/5 format and legacy appropriation lines further entrench silos (Education Sector, Culture Sector, Natural Sciences Sector, Social and Human Sciences Sector, Communication and Information Sector), foster internal competition and weaken cross-sector coherence. UNESCO has initiated some corrective steps: the draft 43 C/5 document strengthens the integrated results and resources framework, introducing output-outcome-strategic objective indicators and annual milestones; inter-sectoral instruments have expanded from 5 programmes to 10 outputs, accompanied by a ten-fold budget increase; and a 1% field modality and guidance for regional and country strategies are being developed. Tools such as Core Manager and the Core Data Portal improve visibility.

143. Recent updates to the accountability framework and the establishment of a standalone Division for Budget Management represent important corrective steps towards restoring financial oversight and reinforcing internal control. This re-separation of functions was necessary after the earlier merger of budget and finance units created accountability gaps and weakened checks and balances. While management states that most of the corrective measures recommended by the Division of Internal Oversight Services were fully implemented, these measures remain only partially institutionalized, and the Division for Budget Management continues to face fragility due to knowledge loss and staff turnover in 2023. To ensure sustained financial integrity and strategic alignment and as recommended by the Division of Internal Oversight Services,⁴⁰ UNESCO would benefit from reinstating a Comptroller position – a senior role traditionally responsible for enforcing budgetary discipline, certifying the accuracy of financial reporting and ensuring that expenditure remains consistent with approved appropriations. The absence of such a function leaves a structural gap between budget formulation, financial control and performance monitoring, preventing the full closure of the accountability loop between strategy, budget and results.

144. **Results-based management weaknesses.** Results-based management responsibilities remain only partially embedded in a formal delegation of authority. The Results-based Management Unit is small, and monitoring and decentralized evaluation remain underfunded. Critically, no mid-term evaluation was conducted for the 41 C/4 document, and the 2024 strategic results report⁴¹ provided only an internal assessment with methodological limitations.⁴² Outcome-level indicators are only now

⁴⁰ *Performance audit of UNESCO's Integrated Budget Framework*, Division of Internal Oversight Services, UNESCO, July 2024 (IOS/AUD/2024/16).

⁴¹ The strategic results report is produced every four years to assess progress against the strategic objectives and outcomes of the medium-term strategy (C/4). Unlike the annual C/5 implementation report (which tracks outputs and activities), the strategic results report is intended to give a higher-level, more analytical overview of the Organization's impact, results and lessons learned over the cycle.

⁴² Based on the findings of the 2024 strategic results report (220 EX/4), the Division of Internal Oversight Services' annual report for 2024 (221 EX/29) and the 2023 Multilateral Performance Network institutional assessment of UNESCO, which all identified methodological limitations, including reliance on self-reporting, weak outcome indicators, overlap between C/4 frameworks and limited external validation.

being introduced in the 43 C/5 document.⁴³ The Division of Internal Oversight Services continues to report weak theories of change, uneven results-based management literacy across staff, and inadequate performance indicators. Lessons from the strategic results report are not systematically used to inform resource allocation or course corrections.

145. A critical structural gap also persists in programme and project design, which ultimately undermines the robustness of the UNESCO results-based management system. There is currently no dedicated programming unit at the corporate level to ensure that projects are designed with clear concepts, chains of results, sound logic models, measurable indicators, coherence, feasibility, and compliance with internal standards and donor requirements. Programme design remains fragmented and managed sector by sector, with little corporate oversight or methodological consistency. This gap means that weaknesses at the design stage are carried through the entire project life cycle, reducing the effectiveness of monitoring, evaluation and learning.

146. UNESCO should ensure that technical support and quality assurance are provided throughout the project life cycle, starting with design, to strengthen alignment between results frameworks, resource allocation and accountability. Investing in programme design capacity – including the establishment of a central programming or design support function – would help to institutionalize results-based management principles from the outset and enhance the credibility of results reporting across the Organization.

147. **Risk and prioritization failures.** The Division of Internal Oversight Services and the Oversight Advisory Committee have warned of weak budget scenario planning and unrealistic prioritization. In 2024, the Division of Internal Oversight Services rated the Organization’s enterprise risk management as “developing” (level 2/5), pointing to the absence of a risk-informed budget prioritization framework and to the presentation of budgets out of sync with revenue projections, with no alternative scenarios presented to the Executive Board. The 41 C/5 cycle (2022–2025) revealed overcommitment of resources, with escalation mechanisms too weak to prevent budget misalignment. Inflation and currency fluctuations (foreign exchange risk⁴⁴) further compounded pressures, yet were not systematically factored into financial planning. The unpredictability of assessed contributions, due to arrears and States deciding to withdraw from or rejoin UNESCO, forces multiple scenarios but without a systematic risk framework, leaving planning reactive and fragmented. Recent deliberations at the 43rd session of the General Conference confirmed persistent weaknesses in budget scenario planning linked to unanticipated changes in assessed contributions.

148. Unless the UNESCO Secretariat develops agile, risk-informed financial planning mechanisms capable of anticipating funding volatility, such as the non-payment of assessed contributions, the Organization will continue to face avoidable budget crises that erode confidence in its management capacity. **To strengthen alignment between strategy, budget and results, the Inspector suggests a series of reform packages.**

⁴³ As a remedial measure, UNESCO plans that, starting with the 2026–2029 programme and budget (43 C/5), the strategic results report will include a complete results chain (outputs, outcomes and strategic objectives); align the strategic results report reporting period with a single programme cycle to avoid overlap; and provide annual milestones and performance indicators for more evidence-based monitoring.

⁴⁴ In the context of the UNESCO budget, “foreign exchange risk” refers to the financial risk created when exchange rate movements (for example, between the United States dollar, euro or other currencies in which contributions are made or expenditure incurred) affect the value of available resources.

This includes institutionalizing bottom-up planning in the C/5 process, redesigning budget structures around outcomes and cross-cutting functions, increasing flexibility in the use of existing funding mechanisms, and embedding budget decisions and staff appraisals in results-based management frameworks.

149. A corporate programming and design support function is needed to ensure coherence, while technical assistance should be integrated throughout the project life cycle. Predictable funding for monitoring and evaluation, risk-informed scenario budgeting and streamlined delivery systems are essential. The reforms also call for finalized standard operating procedures, AI-supported budget tools, and strengthened governance through a reinstated Comptroller function.

B. Funding model and break-up of financial resources

UNESCO financial model is structurally fragile and operationally constrained

150. The review revealed that the Organization's modest core budget and structural reliance on earmarked voluntary contributions leave it overstretched, donor-driven and financially inflexible, despite the appearance of integration under the integrated budget framework. The Organization's regular budget remains modest relative to its broad mandate. The approved appropriation increased from \$653 million in 2010–2011 to about \$695 million in 2024–2025 (including capital and the jointly undertaken normative mechanism⁴⁵). In real terms, the budget has been stagnant for over a decade. While voluntary contributions lifted the integrated budget framework to about \$1.5 billion in 2022–2023, most of these resources are earmarked, limiting flexibility and reinforcing structural dependence. Voluntary contributions rose from \$392 million in 2016–2017 to over \$1.1 billion by 2024–2025, now far exceeding the regular budget, with around 85% tightly earmarked. While the 43 C/5 document presents a good practice with the integrated budget framework combining regular and extrabudgetary resources in a single programme-and-budget document, in practice assessed and voluntary funds continue to be administered under distinct rules, cycles and donor conditions. As a result, the integration remains largely presentational rather than functional (see annex III for UNESCO financial information).

151. Special accounts further illustrate this fragmentation. Established under article 6.6 of the UNESCO Financial Regulations, special accounts are used to manage earmarked contributions, trust-funded projects, partnerships or programme support functions. The Special Account for Management Costs finances essential oversight and administrative functions tied to voluntary-funded activities under cost-recovery and earmarked funding arrangements. While these accounts are designed to prevent the regular budget from subsidizing voluntary contributions and to provide a structured mechanism for cost recovery, resource pooling, simplified reporting and operational flexibility, their extensive use also increases the Organization's reliance on voluntary funding streams. This reliance can introduce additional layers of complexity and rigidity in financial management, with potential implications for the prioritization of activities.

152. The following table compares the UNESCO budget position in 2010–2011 (35 C/5) with that of 2024–2025 (42 C/5), focusing on regular budget appropriations and structural changes.

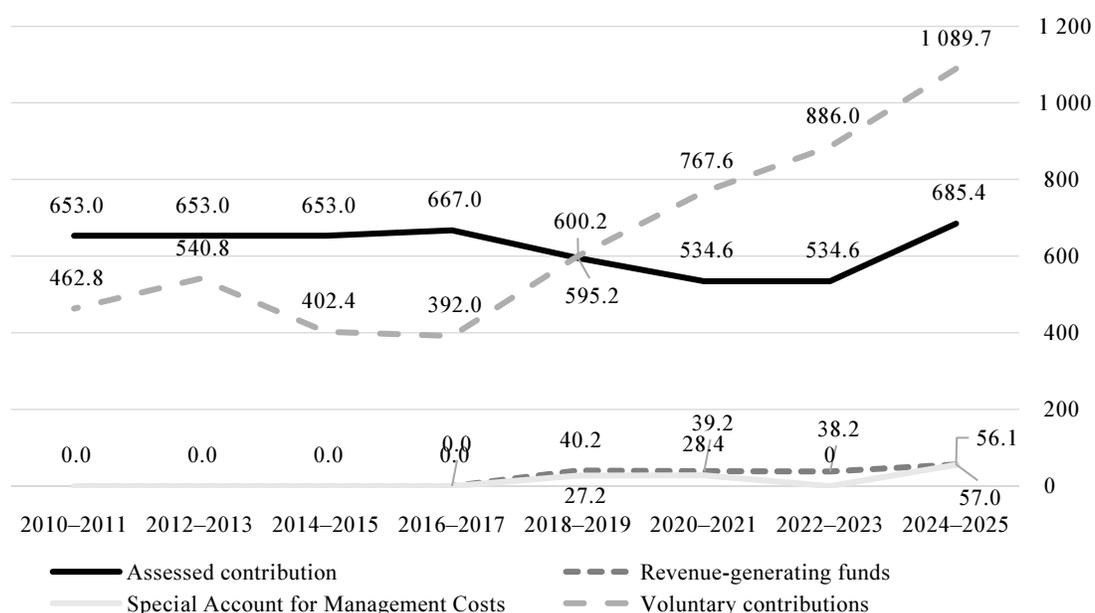
⁴⁵ The jointly undertaken normative mechanism is a small assessed contribution line used to cover the costs of inter-agency or jointly managed normative activities that UNESCO participates in with other United Nations bodies. In the 42 C/5 document (2024–2025), it appears as a separate appropriation item alongside the main programme appropriation and the capital and strategic investment line.

Table 1
UNESCO budget snapshot: 2010–2011 (35 C/5) compared with 2024–2025 (42 C/5)

What changed	2011 context (35 C/5)	2024/2025 context (42 C/5)
Approved regular budget (biennium)	\$653 million for 2010–2011. Source: appropriation resolution, 35 C/5	\$647.9 million (programme) + \$23.3 million (capital) + ~\$14.2m (jointly undertaken normative mechanism) ≈ \$685 million. Source: approved programme and budget 2024–2025, 42 C/5
Shock from major donor (2011) versus stability today	After admission of State of Palestine (2011), the United States (~22% of budget) and Israel stopped paying. UNESCO lost ~\$75 million in 2011 and had to cut ~\$188 million (-29%) over period 2012–2013. Source: UNESCO financial report 2010–2011	United States rejoined in July 2023, pledging to repay arrears from 2011 to 2018 (~\$611.8 million). Source: UNESCO Budget Strategy, 42 C/5
Budget framework format	Classic appropriation resolution, regular versus extrabudgetary shown separately. Source: appropriation resolution, 35 C/5	42 C/5 uses an integrated budget framework: regular + voluntary + other funds. Execution is reported via the UNESCO Core Data Portal

Source: Prepared by JIU (2025).

Figure I
Summary of budget breakdown by source of funding (millions of United States dollars)



Source: Prepared by JIU (2025).

Table 2
Summary of budget breakdown by source of funding (millions of United States dollars)

<i>Source of funding</i>	<i>2010–2011</i>	<i>2012–2013</i>	<i>2014–2015</i>	<i>2016–2017</i>	<i>2018–2019</i>	<i>2020–2021</i>	<i>2022–2023</i>	<i>2024–2025</i>
Assessed contributions	653.0	653.0	653.0	667.0	595.2	534.6	534.6	685.4
Revenue-generating funds	n/a	n/a	n/a	n/a	40.2	39.2	38.2	57
Special Account For Management Costs	n/a	n/a	n/a	n/a	27.2	28.4	41.7	56.1
Voluntary contributions	462.8	540.8	402.4	392.0	600.2	767.6	886	1 089.7

Source: Approved programme and budget for the respective bienniums (35 C/5, 36 C/5, 37 C/5, 38 C/5, 39 C/5, 40 C/5, 41 C/5, and 42 C/5).

Note: For the 2024–2025 budget, the voluntary contributions portion of the Special Account for Management Costs is under revenue-generating funds/other UNESCO Proprietary Funds. For the 2022–2023 budget, voluntary contributions include the Special Account for Management Costs voluntary contributions portion.

153. Earmarked voluntary contributions often subsidize core functions such as staff costs and statutory activities. This funding model has led to several challenges. High transaction costs arise from fragmented donor reporting requirements,⁴⁶ while the “projectization” of the workforce – where nearly half of personnel are employed under service contracts or consultancies – creates instability and job insecurity. This situation reflects a broader trend across the United Nations system, driven by increasing funding precarity. Donor-driven agendas have increasingly distorted priorities, overshadowing collectively agreed mandates. Field offices frequently report late budget adjustments, undermining effective planning. As is the case for other United Nations agencies, the heavy reliance on earmarked project funding risks transforming UNESCO into a “project factory”, where donor preferences displace shared institutional goals. Managers have acknowledged that donor funds now subsidize statutory and staffing costs that should be covered by core resources, further blurring financial boundaries. UNESCO also faces concentration risk, as the United States (22%) and China (19%) together account for roughly 44% of assessed contributions.

154. The split assessment mechanism was highlighted by JIU in its recent review of budgeting as a vital tool for managing exchange fluctuations.⁴⁷ A review of budgeting techniques conducted by JIU in 1989 also recommended using a split assessment system (JIU/REP/89/9 (Vol. I), recommendation 8 (b)). It should be noted that the General Conference of UNESCO has adopted the split assessment mechanism to protect the regular budget from the adverse currency fluctuations of the euro against the dollar, as this has been considered to be the most effective long-term hedging solution.

155. The Organization’s approach to fund fixed-term posts linked to management functions and accumulate reserves under the Special Account for Management Costs (using the voluntary contributions portion) is a more prudent approach that reduces the reliance of posts on specific projects funded by voluntary contributions.

⁴⁶ 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).

⁴⁷ JIU/REP/2024/3 (Part I), para. 175.

156. At the programmatic level, UNESCO risks overstretching by attempting to cover too many priorities with limited and unpredictable resources. Flagship programmes with clear scope, such as World Heritage Sites, Biosphere Reserves and the Associated Schools Network, perform better in terms of visibility, delivery and resource mobilization, highlighting the benefits of a more modular, priority-driven approach.

157. Overall, while UNESCO has introduced several adjustments to its financial architecture (including the integrated budgetary framework, the Core Data Portal and the Division for Budget Management), its financial governance continues to be affected by structural fragility. This stems primarily from a high degree of earmarking and the Organization's continued reliance on voluntary contributions. Special accounts, while representing an improvement over tightly earmarked funds-in-trust and offering advantages such as pooling of resources, simplified reporting and greater operational flexibility, remain largely dependent on donor-specified purposes. UNESCO management recalls that this funding pattern is driven primarily by restrictions imposed by Member States and donors, which limit the Organization's ability to mobilize unearmarked or softly earmarked resources. Without a gradual rebalancing towards more flexible funding and clearer prioritization around a limited number of strategic or flagship areas, UNESCO remains exposed to donor volatility and faces ongoing challenges in safeguarding the coherence and sustainability of its core mandate.

158. To strengthen the financial resilience and strategic focus of UNESCO, **the Inspector proposes prioritizing, at the programme design stage, flagship initiatives with clear mandates and proven impact.**

C. Resource mobilization

UNESCO has made notable progress in strengthening its resource mobilization efforts through the adoption of a structured resource mobilization strategy (2024–2025).

159. This strategy prioritizes flexible and predictable funding mechanisms and encourages enhanced donor visibility and structured financing dialogues. It has delivered some results, including record voluntary contributions mobilized in 2024 (\$496 million), with more multi-year and flexible agreements. However, resource mobilization success is uneven across sectors and regions, with some areas struggling to attract sustainable funding. Managers also caution that 2025 may see a contraction in voluntary contributions despite the 2024 record, underlining the fragility of these gains. A more balanced, risk-informed⁴⁸ and partnership-driven approach is essential to strengthen the financial resilience of UNESCO. To mitigate these challenges, **the Inspector suggests implementing a risk-informed funding model to guide multi-year financing towards core mandates and vulnerable regions.**

⁴⁸ A risk-informed approach integrates risk identification, assessment and mitigation into planning and resource allocation processes. In the UNESCO context, this means aligning budget and programme decisions with potential financial, operational and external risks (such as funding volatility, exchange rate fluctuations and implementation delays) to enhance resilience and ensure continuity of operations.

V. Human resources management

A. Transparency and fairness in human resources practices

Weakening of institutional checks and balances has had a direct impact on human resources practices within UNESCO, reducing their consistency and transparency, and perceptions of fairness among staff.

160. While UNESCO management reports a high level of formal compliance with applicable human resources rules and regulations, evidence from staff surveys, staff interviews and staff association inputs indicates persistent concerns regarding how these rules are applied in practice. A strong perception has emerged among staff that irregularities persist in human resources practices, particularly in recruitment-related processes, career progression and mobility arrangements. These concerns point less to the absence of rules and more to uneven application, limited transparency and weak oversight of discretionary decisions. The staff associations also pointed to worrying instability and turnover at the head of the Bureau of Human Resources Management, arguing that this undermines the continuity of reforms and staff confidence in people-management systems.⁴⁹ **The Inspector welcomes the decision of the Executive Board at its 222nd session requesting an audit of recruitment processes during the 2024–2025 biennium,⁵⁰ and considers this audit a necessary and timely measure to assess compliance with established recruitment rules, appointment modalities and ethical safeguards, and to restore confidence among staff and Member States in the integrity, transparency and fairness of UNESCO human resources practices.**

161. The review found that oversight mechanisms such as the Division of Internal Oversight Services and the Ethics Office – designed to safeguard accountability – are increasingly perceived by staff as constrained in authority and influence, particularly in sensitive human resources-related matters. This perception weakens confidence in internal safeguards, regardless of formal mandates. Perceptions of weakened oversight, whether substantiated or not, undermine the effectiveness of accountability mechanisms and may indicate the need to strengthen internal communication practices and reinforce transparency measures.

162. Recruitment-related processes are frequently cited as an area where procedures appear to be applied unevenly. Staff report uncertainty as to whether merit-based principles are continuously upheld, noting that selection criteria and rationales are not always clearly communicated, and that outcomes may vary across departments and appointment modalities. This includes appointments made through transfers at equal grade, temporary appointments and project-funded posts, which are subject to fewer formal checks than competitive fixed-term recruitment.

163. Mobility, a cornerstone of the Organization’s human resources policy intended to foster diversity of experience and organizational renewal, has also attracted criticism. Staff report that mobility opportunities are implemented through multiple channels (mandatory mobility, ad hoc transfers, project redeployments) that are not always applied uniformly. This multiplicity of modalities, combined with limited transparency, weakens confidence in mobility as a fair and strategic tool. Management notes, however, that three geographic mobility exercises have been implemented, with the matching process conducted jointly by the Assistant Directors-General and

⁴⁹ International Staff Association of UNESCO (ISAU), *Oral statement by the ISAU President to the Finance and Administrative Commission (FA), 222nd session of the Executive Board*, 8 Oct. 2025 (English version).

⁵⁰ UNESCO, “Decisions adopted by the Executive Board at its 222nd Session” (222 EX/Decisions), Paris, 14 November 2025.

Directors of the various sectors and the Bureau of Human Resources Management, and that staff expertise is duly considered. At the same time, a large number of staff interviewed expressed contrasting views, underscoring the need for greater clarity and transparency regarding how mobility decisions are made.

164. Underlying these perceptions is a broader concern that institutional checks and balances have become weakened. Oversight of human resources processes, particularly for appointments not subject to scrutiny by the Appointment Review Board, has diminished, leaving greater room for discretionary decision-making. Outdated manuals, limited capacity for monitoring compliance both in the sectors (human resources officers) and in the Bureau of Human Resources Management, incomplete standard operating procedures, and limited guidance on exceptional appointment modalities further compound this ambiguity.

165. The result is a widening gap between management's assurances of procedural compliance and the lived experiences of staff. While formal adherence to human resources regulations may be reported to be high, the persistence of negative staff perceptions erodes trust, morale and confidence in the integrity of the UNESCO human resources framework.

166. It is important to underscore that observations on human resources integrity reflect aggregated staff perceptions and systemic patterns, not individual allegations. At the same time, staff perceptions constitute a recognized line of evidence in organizational reviews, offering insight into how policies function in practice. They do not replace documentary evidence but complement it by identifying systemic risks that may not be visible through compliance checks alone. Information on survey methodology and response rates is provided in annex V.

167. These issues not only affect human resources practices but also have broader implications for the organizational culture at UNESCO. They may hinder the Organization's ability to attract and retain qualified professionals, affect its ability to deliver on its mandate with impartiality and professionalism, and reduce internal cohesion.

168. To address these concerns, **the Inspector suggests that UNESCO strengthen transparency across all appointment modalities by systematically communicating applicable criteria, procedures and outcomes. In parallel, regular and structured consultation with staff associations should be reinforced to enhance accountability, inclusiveness and early identification of systemic issues.**

B. Recruitment

Structural vulnerabilities within human resources management affect the integrity, transparency and credibility of UNESCO recruitment and appointment processes.

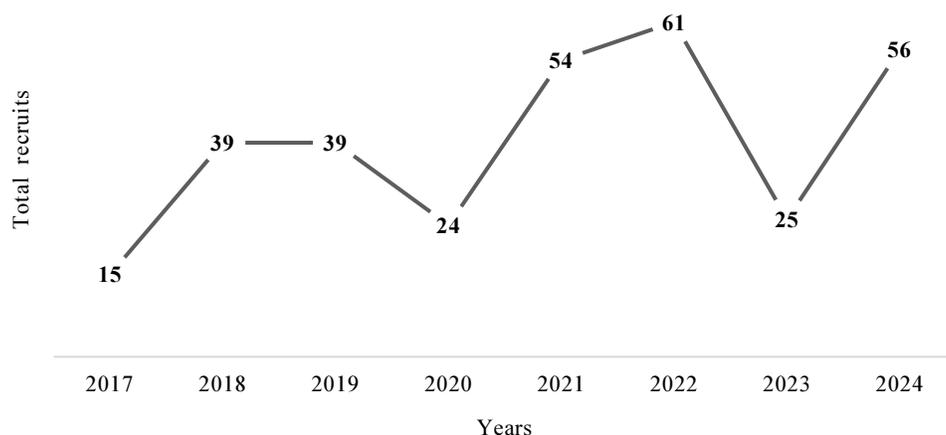
169. UNESCO highlights policy updates, guidance tools and communication efforts regarding recruitment, conflicts of interest and preventing harassment. However, staff testimonies consistently point to a lack of trust in how recruitment-related decisions are made, with staff noting the concentration of final decision-making authority at senior executive level for professional fixed-term appointments. According to the Human Resources Manual, the Director-General may select any qualified candidate from a shortlist of at least two candidates (three is the usual practice) proposed by the selection panel. The Director-General can also elect to interview some of the shortlisted qualified candidates. While this is consistent with existing regulations, it creates bottlenecks, delays, and strong perceptions of politicization and favouritism. Staff perceive the absence of documented rationale as undermining procedural

fairness and transparency. Staff associations have also publicly echoed these concerns, pointing to limited transparency, weak linkage between performance and advancement, and prolonged insecurity of non-fixed-term staff as systemic issues requiring reform.

170. While panels for competitive recruitment generally operate within defined rules, governance practices remain inconsistent. Declarations of conflicts of interest are not always filed, panel composition rules are applied unevenly, and staff have reported both the breaches of confidentiality and conflicts of interest. Accountability is further weakened by incomplete central files and the absence of a strategic talent management framework.

171. The review identified a significant increase in non-competitive appointments between 2017 and 2024, particularly through temporary appointments and transfers at equal grades. As shown in figure II below, between 2017 and 2024, transfers at equal grades rose significantly, from 15 in 2017 to a peak of 61 in 2022, before falling to 25 in 2023 and rising again to 56 in 2024. These peaks suggest an over-reliance on discretionary appointments at the expense of competitive processes. The volatility undermines workforce planning, raises concerns about politicization, and risks the long-term integration of non-competitively recruited staff into UNESCO structures.

Figure II
Evolution of transfers at equal grades (2017–2024)



Source: Prepared by JIU based on UNESCO responses to the corporate questionnaire.

172. The UNESCO Staff Regulations provide for competitive selection and the use of the Appointment Review Board for most fixed-term posts. However, Director-level positions, Heads of field offices, temporary appointments, transfers at equal grade and project-funded appointments are exempted from these procedures. Management clarified that, in accordance with the Human Resources Manual (section 5.9), the only instance in which posts are filled without advertising or competition is when staff are transferred at equal grade without advertisement, with decision-making authority formally distributed among the Director-General, Assistant Directors-General, the Director of the Bureau of Human Resources Management and Heads of field offices according to grade and organizational location. While these modalities are permitted under existing rules, their extensive use, particularly in senior and Cabinet functions, raises concerns regarding transparency, workforce planning and long-term integration. Staff interviews and documentary analysis indicate that, in practice, transfers at equal grade, temporary appointments and project-funded positions are

frequently perceived as being used in ways that effectively bypass competitive recruitment safeguards, especially when combined with subsequent extensions or conversions into other arrangements, such as fixed-term positions. Regardless of intent, these perceptions have contributed to a weakening of confidence in merit-based systems and accountability, with the administrative authority of the Bureau of Human Resources Management seen by staff as constrained in practice. Staff affected by such practices retain the right to seek recourse through internal appeal mechanisms or the ILO Administrative Tribunal, which has accepted complaints related to the terms of appointment even where no explicit administrative decision was issued.

173. The Inspector recommends that UNESCO revise and consolidate the Human Resources Manual to clearly define and regulate all recruitment and appointment modalities, including competitive and non-competitive processes. This should include the establishment of a dedicated and comprehensive regulatory framework for non-competitive appointments, specifying permissible use, duration, documentation requirements, transparency provisions such as notification of shortlisted candidates, oversight mechanisms, and safeguards to prevent their use as de facto entry pathways into the workforce without competitive selection.

174. The revised framework should explicitly clarify the conditions under which competitive procedures and review by the Appointment Review Board do not apply, strictly limit such exceptions, and ensure that all appointments are subject to minimum checks and balances, transparency standards and documented justification. The oversight role of the Bureau of Human Resources Management should be strengthened across all appointment types – not only those reviewed by the Appointment Review Board – and accountability lines should be standardized across Headquarters, field offices and the Cabinet to reduce fragmentation, enhance transparency and ethics, enforce conflict-of-interest safeguards, and reinforce merit-based staffing. The Executive Board should also ensure full implementation of recommendation 6 from the 2017 JIU report.⁵¹ Equally important is recommendation 1 of the 2017 JIU report.⁵²

175. UNESCO should take inspiration from good practices in the United Nations system,⁵³ including embedding recruitment systems in the Staff Regulations and

⁵¹ JIU/REP/2017/9, recommendation 6: The governing bodies of the United Nations system organizations should, in exercising their oversight role on the accountability framework of their respective organizations, regularly monitor conflict of interest issues, including updates to relevant policies, administrative instruments and mechanisms.

⁵² JIU/REP/2017/9, recommendation 1: Executive heads of the United Nations system organizations should direct their officials entrusted with the ethics function to map the most common occurrences and register the risks of situations exposing their respective organizations to organizational conflicts of interest, no later than December 2019.

⁵³ UNDP and WFP are often cited for having reduced the burden on hiring managers through standardized profiles, digital platforms and rosters. To further reduce the burden, UNDP, WFP, UNICEF and UN-Women have adopted the human resources business partner model, whereby hiring managers have a human resources business partner working closely with them during the recruitment process. UNICEF and UNHCR are good examples of human resources departments exercising independent oversight. UNICEF uses a talent management system with integrated e-recruitment tools to professionalize recruitment. Recruitment is tied to global job profiles and standardized grading to reduce customization and ad hoc decision-making. The human resources department retains veto power if recruitment steps (shortlisting, references, panel composition) do not comply with the rules. In UNHCR, the recruitment system is driven by the human resources department, with clear separation of authority: managers assess technical fit, while the human resources department safeguards compliance and merit.

Rules to prevent circumvention by managers⁵⁴ and minimizing excessive customization of recruitment systems and processes, which can weaken transparency.⁵⁵ The JIU recommendations emanating from the ongoing review of staff recruitment policies and practices and processes across the United Nations system should also assist in enhancing the Organization's recruitment policy and process.

176. A significant dimension of the geographic diversity challenge arises from the concentration of staff from certain Member States, particularly in the context of non-geographical posts. While the Organization's host-country context naturally explains the large presence of French nationals, especially among General Service staff, the issue extends beyond locally recruited categories. Geographical imbalances persist primarily because a substantial share of Professional staff occupy non-geographical posts,⁵⁶ which are not subject to distribution targets and therefore permit sustained concentrations of nationals from a limited number of Member States. This structural feature helps to explain why, despite long-standing awareness of imbalances, certain patterns have persisted. Although the UNESCO Staff Rules and the Human Resources Manual correctly establish merit and competence as the primary criteria for recruitment, with geographical distribution as a secondary consideration, the resulting outcomes have continued to raise concerns among some Member States and staff. Several Member States have stressed that merit and geographical diversity are not mutually exclusive, and that stronger safeguards, transparency and targeted outreach are needed to ensure that qualified candidates from under-represented regions can compete on an equal footing. Staff feedback further indicates that perceived politicization of appointments, particularly at managerial levels, combined with limited assessment of leadership and people-management competencies, has negatively affected staff morale, confidence in fairness and the organizational culture. Addressing these concerns requires clearer articulation of how merit-based selection and equitable geographical representation are balanced in practice, reinforced transparency in senior appointments, and stronger safeguards to ensure that nationality does not override competence or leadership suitability.

⁵⁴ For example, in the United Nations Secretariat, the Staff Regulations explicitly set out the requirements for competitive recruitment, geographic balance and merit. Managers cannot bypass these. The staff regulations of UNDP, UNICEF, UNHCR and WFP similarly enshrine recruitment principles (fairness, transparency, competitive selection, geographical diversity), which the human resources departments are mandated to uphold.

⁵⁵ Some agencies (UNDP, WFP, UNICEF) have recognized that over-customizing recruitment systems or processes at the sector/office level undermines transparency. Instead, they use standardized job profiles, competency frameworks and automated e-recruitment systems (UNICEF uses PageUp, WFP uses Workday, UNDP uses Quantum Human Capital Management and the United Nations Secretariat uses Inspira) to minimize manipulation and ensure comparability across candidates. The human resources departments retain the authority to block irregularities, a safeguard that UNESCO currently lacks due to the Director-General's outsized role in final approvals.

⁵⁶ Non-geographical posts include time-bound project appointments, Junior Professional Officers and secondments (non-United Nations) financed by donors and voluntary contributions.

Table 3
Highest represented nationalities (geographical and non-geographical posts), as of October 2017

	<i>Geographical post</i>	<i>Non-geographical post</i>	<i>Total</i>
France	45	312	357
Italy	23	165	188
United States of America	22	37	59
Japan	30	22	52
United Kingdom	17	34	51
Canada	14	35	49
Germany	20	28	48
India	11	37	48
China	10	31	41
Spain	16	24	40
Republic of Korea	10	14	24
Mexico	10	11	21

Source: UNESCO.

Table 4
Highest represented nationalities (geographical and non-geographical posts), as of October 2025

	<i>Geographical post</i>	<i>Non-geographical post</i>	<i>Total</i>
France	59	350	409
Italy	26	183	209
China	27	61	88
United Kingdom	20	38	58
United States of America	26	24	50
India	12	38	50
Japan	28	20	48
Germany	20	27	47
Canada	14	29	43
Mexico	13	18	31
Spain	15	12	27
Tunisia	12	11	23

Source: UNESCO.

C. Performance appraisal policies

Formal compliance masks weaknesses in meaningful performance management.

177. UNESCO has a structured annual performance appraisal cycle – covering objectives, mid-year and end-year reviews – linked to the C/5 results-based management framework. Compliance is consistently high, reported at 90%–100% between 2018 and 2023. A 360-degree feedback mechanism exists for senior managers (P-4 and above), but it is currently used only as a developmental tool and

is not formally integrated into the appraisal process, limiting its potential to strengthen accountability and leadership effectiveness.

178. Despite these structural improvements, reviews by the Division of Internal Oversight Services and staff feedback suggest that formal compliance does not translate into meaningful application. In 2021, the Division of Internal Oversight Services noted that managers lack effective tools to address both overperformance and underperformance, and that induction and training systems are not consistently applied, undermining staff development and substantive accountability. Moreover, testimonies highlight the absence of any performance reward system: recognition of excellence is neither systematic nor linked to performance assessments, and when it does occur, it does not necessarily have to be narrowly tied to promotion. Staff emphasized that rewards could take many forms (professional development opportunities, recognition in performance reviews or symbolic acknowledgment), yet such options are currently absent. Innovation and creativity are also not recognized in performance assessments, leaving little leeway for managers to encourage innovative approaches.

179. The suspension of promotion on merit-based grounds has further eroded staff confidence in the fairness of performance management, reinforcing the perception that career progression is detached from demonstrated performance.

180. Staff testimonies also point to the Bureau of Human Resources Management abdicating its role in supporting staff and ensuring fairness. In some cases, work plans could not be validated and assessments were not completed, leaving performance achievements unreviewed. Conversations with human resources were described as “difficult” and focused narrowly on administrative compliance rather than substantive staff development. The gap between formal compliance statistics and the lived experience of staff contributes to the sense that performance is not being meaningfully tracked or managed.

181. To address these issues, the Inspector suggests that UNESCO strengthen performance management by equipping managers with authority not only to address underperformance but also to reward excellence in diverse, non-monetary ways. Results-based management should be fully integrated into human resources performance management, with outcome-level indicators and systematic tracking of both high and low performance.

182. To strengthen accountability further, the Inspector suggests linking mobility and performance indicators directly to appraisals, ensuring fairness and transparency across the system. In addition, the 360-degree feedback mechanism should be tied explicitly to the performance appraisal process, thereby embedding a culture of upward and peer accountability and addressing concerns that managerial quality is insufficiently scrutinized.

D. Use of affiliate personnel

Weak workforce planning and overreliance on temporary contracts undermine workforce stability, standards and institutional memory.

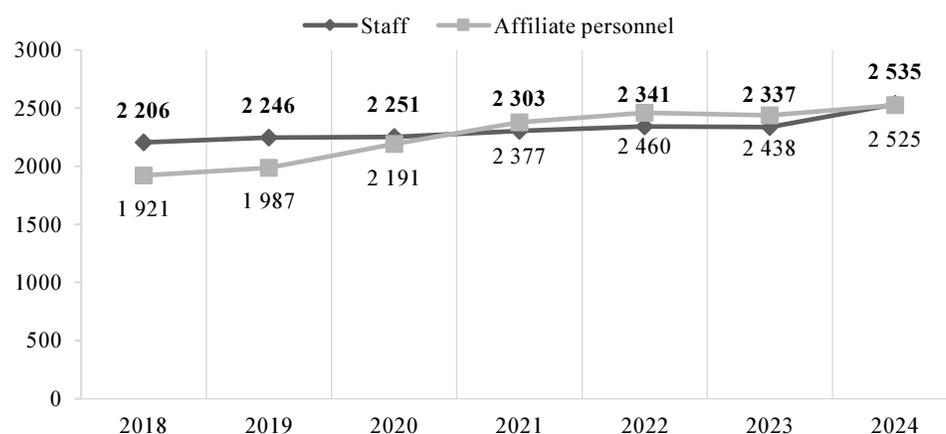
183. The Organization’s workforce snapshot for 2024 shows a total of 2,535 staff members alongside 2,525 affiliate personnel (consultants, service contracts, etc.) This means nearly half of the workforce is composed of affiliate personnel (see annex IV for more information on staff demographics and contract types). As is the case with many United Nations entities, the reliance on affiliate personnel at UNESCO has grown steadily: the number of service contracts increased from 1,039 in 2023 to 1,077 in 2024, while the number of consultants rose from 1,138 to 1,309. Although UNESCO has introduced certain workforce planning reforms, including new

guidelines, a mobility policy and succession planning meetings, the Organization acknowledges that full implementation of workforce planning and the regularization of affiliate personnel remain dependent on budget availability. Consequently, human resources planning remains weak. Results from the JIU staff survey confirm this weakness, with 57.1% of respondents negatively assessing human resources adequacy, citing workload misalignment, last-minute demands and burnout.

184. This trend is compounded by the broader financial structure of UNESCO. As assessed contributions (core budget) shrink and reliance on voluntary contributions grows, UNESCO increasingly turns to affiliate personnel, who are less expensive and more flexible but lack the status, protections and obligations of international civil servants. Affiliate personnel now represent almost 50% of UNESCO's workforce, marking a substantial structural shift. At the same time, budget constraints have left critical posts unfilled: it was reported that 47 posts remain vacant in the field, including Administrative Officers, despite urgent operational needs. Similarly, in information technology services, out of 73 positions, 16 are vacant.⁵⁷

185. **To address the challenges relating to affiliate personnel, the Inspector urges UNESCO to implement recommendations 3, 5 and 6 of the JIU report entitled "Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations".⁵⁸**

Figure III
Evolution of UNESCO staff and affiliate personnel (2018–2024)



Source: Prepared by JIU based on UNESCO responses to the corporate questionnaire.

⁵⁷ As at 1 October 2025, the UNESCO careers page lists 42 current job openings across various categories and duty stations. However, not all openings correspond to vacant permanent posts; some are project-based, consultancy, temporary or internship positions. Some vacancies may not yet be publicly advertised, especially internal reclassifications or reprioritized posts. UNESCO does not seem to regularly publish a consolidated vacancy table distinguishing Headquarters from the field.

⁵⁸ [JIU/REP/2023/8](#), recommendation 3: The executive heads of the United Nations system organizations should conduct periodic reviews of their non-staff contractual modalities with a view to identifying critical positions of a continuous nature for the possible establishment of staff positions, funds permitting. Recommendation 5: The legislative and/or governing bodies of the United Nations system organizations should request the executive heads who have not yet done so to include in their reports on human resources relevant data and information on the use of non-staff personnel, such as the number of non-staff personnel, years of service, location of employment, nationality and gender. Recommendation 6: The executive heads of the United Nations system organization who are not already doing so should include non-staff personnel in their regular workforce assessments so as to determine the effectiveness and efficiency of their policies and practices relating to the use of non-staff personnel.

E. Mobility policy

Inconsistent and ad hoc application of the mobility policy weakens workforce stability, institutional memory and operational capacity at UNESCO.

186. UNESCO has taken steps to expand talent outreach through mechanisms such as the Young Professionals Programme, Mid-Level Professionals Programme and rosters, and has promoted its mobility policy as a means of fostering broader experience. However, the Organization still lacks a comprehensive workforce or talent management strategy. Management maintains that staffing allocations are justified in relation to strategic and programmatic documents (C/4 and C/5 validated by the governing bodies). However, there is a prevailing perception that these allocations are often ad hoc and heavily influenced by the senior leadership, rather than being based on functional or programmatic needs. Financial constraints and dependence on earmarked, short-term project funding further exacerbate the situation, leading to high turnover, job insecurity, and what many staff describe as the “projectization” of funding. The reliance on temporary assistance has grown in parallel with delays in recruitment. Average time-to-hire was 351–370 days in 2021, leaving some posts vacant for one to two years.

187. At the same time, there is a strong perception that the mobility policy has been applied inconsistently. Field offices often bear the brunt of mobility requirements, while Headquarters remain largely static. This uneven application creates inequities: some experts are moved outside their field of expertise while others are shielded, weakening delivery capacity. Although mobility is promoted as a way to broaden staff experience and foster cross-sectoral knowledge, in practice, it is widely criticized for disproportionately affecting experienced staff. This approach risks a “brain drain” and further erodes institutional memory. Staff testimonies also caution that mobility becomes counterproductive when it does not consider staff expertise. While management maintains that the mobility exercise includes evaluations to identify the competencies required for each position, some staff members interviewed expressed concern that specialists are sometimes moved into functions or duty stations where they lack the required competences, undermining effectiveness and damaging both staff morale and programme delivery. Other United Nations organizations offer useful models for addressing these challenges.⁵⁹ **The Inspector suggests a performance assessment of the mobility system to evaluate its transparency, fairness and alignment with organizational needs. More broadly, the Inspector suggests rolling out a strategic workforce and talent management framework that explicitly links staffing decisions with the Organization’s medium- and long-term planning instruments, namely the C/4 strategic plan and C/5 programme and budget.**

F. Mental health, absenteeism and occupational safety

UNESCO faces declining staff engagement and morale due to systemic weaknesses.

188. UNESCO conducted employee engagement surveys in 2018, 2021 and 2024. According to management, the results from the 2018 and 2021 surveys informed the development of the 2023–2027 human resources strategy. However, the corresponding action plans were not shared with JIU. Results from the most recent

⁵⁹ UNDP uses a global roster system linked to succession planning, enabling staff rotations without undermining organizational expertise. UNHCR pairs rotational assignments with mentorship and coaching to ensure knowledge transfer between generations. WHO emphasizes continuous professional development for technical experts, ensuring the retention of specialized skills while also upgrading competencies. ILO combines rotation with long-term career development planning, striking a balance between mobility and the retention of critical expertise.

survey show a clear decline in staff engagement, which dropped from 70% in 2021 to 50% in 2024. Participation was higher among female employees (52%) than male employees (40%). Although UNESCO has highlighted efforts to improve inclusivity and well-being – such as mental health and well-being action plans and enhanced service contract conditions – the survey results tell a different story. Well-being and mental health indicators fell to 46% in 2024 (a decline of seven points), with 50% of staff reporting frequent stress, only 36% affirming that UNESCO cares about staff well-being, and just 31% confirming access to stress support. Confidence in the fairness of misconduct case handling was low at 44%, while 29% of staff reported having experienced discrimination, harassment or abuse of authority. Women consistently reported less positive experiences than men, particularly in areas of leadership, fairness and career progression.

189. While reforms in human resources processes, such as automation and efforts towards gender parity, are noteworthy, they are overshadowed by a perception of lack of fairness and absence of career pathways. Leadership trust is very low,⁶⁰ staff respondents reported inequity in advancement opportunities,⁶¹ and weaknesses in organizational culture.⁶² and performance development.⁶³ reinforce a sense of discouragement.

190. UNESCO has a top-heavy structure, with 75 senior posts (1 Director-General, 1 Deputy Director-General, 8 Assistant Directors-General, 14 D-2 and 51 D-1), compared with 1,234 Professional staff and 1,226 National Officer and General Service staff. During staff interviews, staff consistently questioned whether the current distribution of senior leadership posts is proportionate to operational needs. In particular, staff raised concerns that the automatic assignment of Assistant Director-General-level leadership to all sectors may not always reflect differences in workload, delivery responsibilities or resource envelopes. In a context of persistent work overload, understaffing at operational levels and high reliance on temporary and affiliate personnel, this perceived imbalance contributes to frustration, declining morale and doubts about the Organization's staffing priorities. Addressing these concerns requires examining workforce allocations holistically, including the balance between senior management posts and core programme delivery capacity.

191. The implementation of the following recommendation is expected to enhance transparency and accountability, as well as staff confidence, by better aligning leadership structures with operational realities and workload distribution.

Recommendation 11

The Director-General should review vacant posts and overall workforce allocations to address staffing gaps at operational levels and improve workload distribution, including by prioritizing P-3 and P-4 posts that are critical for programme delivery over non-essential senior positions, where appropriate.

⁶⁰ Only 42% of staff feel positively about the leadership of the Organization as a whole and just 44% are confident that senior management can make UNESCO successful (down 9 points since 2021, 18 points below the benchmark).

⁶¹ Only 21% of staff believe that UNESCO offers good prospects for promotion, the lowest score in the survey.

⁶² Only 58% believe that UNESCO has strong values put into practice, 15 points below the benchmark.

⁶³ 80% of staff are aware of expected standards (clarity is not the issue), but only 53% receive regular, useful feedback (an improvement but still 14 points below the benchmark), 45% feel job security while 32% report contract anxiety.

192. Workforce fragmentation, inequities in mobility and a weak perception of meritocracy further threaten staff morale, retention and the delivery of the Organization’s mandate. In her farewell speech, the Chair of the Executive Board urged the incoming Director-General to ensure a “serene” and “humane” working environment and to restore meritocracy as a condition for staff motivation and institutional effectiveness. The JIU staff survey and interviews confirmed that low morale is closely tied to weaknesses in human resources management practices and lack of confidence in internal administrative appeal mechanisms relating to recruitment, promotion and mobility.⁶⁴ Staff reported recurring cases of favouritism and nepotism, micromanagement, opaque processes, retaliation and fear of speaking up, unequal treatment of affiliate personnel and General Service staff, and weak or delayed follow-up of ethics and harassment complaints. Staff survey and interview responses are treated as indicators of confidence in institutional safeguards and accessibility, rather than as confirmation of retaliation or misconduct. Details of survey methodology and response rates are provided in annex V.

193. The JIU survey revealed pockets of toxic organizational culture. Specifically, 54.9% of respondents reported having experienced or observed negative practices, while 44% described the overall morale as positive.

194. According to the JIU interviews and survey responses, several additional factors undermine staff morale. These include an environment characterized by a rigid, trust-deficient top-down approach; limited transparency and freedom of expression due to fear of retaliation; lack of career prospects and merit-based advancement; restrictive teleworking policies; growing mental health pressures; and heavy reliance on affiliate personnel employed under precarious contracts.

VI. Information and communications technology

A. Enterprise resource planning system

Although UNESCORE has improved the financial visibility of UNESCO, the underlying systems and processes that support the digital transformation remain fragmented and insufficiently utilized.

195. UNESCO has embarked on a digital transformation journey aimed at modernizing its administrative and programmatic functions. Central to this effort is the launch of UNESCORE, a user-facing digital platform developed as a business-layer interface on top of the Organization’s existing SAP enterprise resource planning system, rather than a modification of the enterprise resource planning system itself. UNESCORE phase 1 and phase 2 deliverables did not alter the SAP core architecture, except for limited technical adjustments such as strengthened budget controls following the integrated budget framework audit. Instead, UNESCORE functions as an integrated access portal designed to improve usability, transparency and coherence across key management processes. Its main components include the Core Data Portal (transparency and reporting), Core Planner (budget preparation) and Core Manager (biennium-based monitoring of budget execution and results, launched in December 2023).

196. While the introduction of UNESCORE has led to improved financial visibility, overall progress has been uneven. Financial constraints slowed down the roll-out, and key areas such as risk management, human resources planning and performance

⁶⁴ The internal appeal mechanisms are seen as weak and lacking independence, which discourages staff from pursuing justice when human resources processes are mishandled.

⁶⁵ Only 33% of staff feel that management prioritizes well-being, and 54.9% report having experienced or observed bad workplace culture issues (exclusion, discrimination, unethical behaviour).

tracking are not yet fully integrated. Migration of human resources systems is ongoing, with functionality still limited. The replacement of SISTER with Salesforce in January 2024 has improved compatibility with SAP, enabling better integration of planning and financial systems. Nevertheless, users continue to require additional support in using UNESCORE, as well as clearer top-down guidance to ensure its effective application, and uptake remains slow.

197. Structural inefficiencies also undermine the effectiveness of digital transformation. UNESCO currently manages over 4,400 active work plans and projects, 90% of which are very small in financial scope. The UNESCO budget execution model still assigns one donor for one project, rather than pooling contributions under integrated projects, which further fragments management and reduces efficiency compared with practices in other United Nations agencies (e.g. pooled funding models at UNDP). This high transaction volume increases costs, dilutes strategic focus and complicates monitoring of results. The lack of streamlined project portfolios prevents the system from supporting higher-level results analytics and impact measurement. Staff also lack the capacity and skills to enter and analyse data effectively, limiting the usefulness of UNESCORE for decision-making. UNESCO also underutilizes global public goods and external data sources (e.g. UNESCO Institute for Statistics, global statistics), weakening its ability to leverage analytics for strategic decision-making.

198. In parallel, UNESCO time management and attendance monitoring systems remain outdated and disconnected from the enterprise resource planning environment. The current tool (TULIP) is obsolete, not integrated with payroll, and relies on manual transposition of absence data, creating significant risks for accuracy and accountability. The last comprehensive analysis of sick leave patterns dates back to 2018. Responsibilities for oversight are fragmented between managers, the Bureau of Human Resources Management and the Medical Service. In practice, no single entity is accountable for ensuring data integrity or for assessing the impact of absenteeism on payroll. The absence of a clearly defined administrative structure and accountability link within the UNESCORE framework undermines transparency and informed management decisions.

199. JIU survey responses confirm that ICT systems are fragmented and outdated, with cybersecurity flagged as a growing concern. Staff described ICT procedures as dysfunctional. Field offices reported being left without support to relocate servers or access SAP, forcing reliance on local contractors. Many staff noted that UNESCO is far from modern in terms of systems and lagging behind other United Nations agencies in adopting digital tools. ICT financing was also flagged as a recurring problem, since every intern or affiliate personnel requires software, licenses and ICT support, but these costs are not systematically budgeted, creating structural deficits each biennium. Staff further emphasized that UNESCO lags behind other United Nations agencies and Governments in adopting AI-based solutions for translation and interpretation, which are already widely used elsewhere.

200. UNESCO has made notable progress in digital transformation, particularly in enhancing financial transparency through dashboards and donor portals. However, persistent fragmentation, an over-reliance on small projects, weak results analytics and staff capacity gaps continue to undermine the effectiveness of its systems. Without stronger ICT governance, streamlined work plans and investment in analytics, UNESCO risks perpetuating inefficiencies, data silos, and missed opportunities for institutional learning and impact demonstration.

201. To enable data-driven decision-making, the Inspector suggests training staff at Headquarters and field offices in enterprise resource planning system usage, with an emphasis on data quality, portfolio analysis, and external sources

such as statistics from the UNESCO Institute for Statistics. The Inspector also suggests that UNESCO explore AI solutions for translation, interpretation and administrative tasks to reduce costs and improve workflows and service delivery. Finally, ICT modernization, data strategy and outreach should be unified under a single transformation agenda to drive coherent, system-wide reform.

B. Information-sharing and knowledge management

UNESCO produces global knowledge but lacks internal mechanisms, such as a central digital hub, to systematically capture, share and apply institutional learning across sectors.

202. UNESCO continues to excel in producing global public goods, such as the Global Education Monitoring Report, the Global Ocean Observing System and the UNESCO Science Report, yet lacks robust internal mechanisms to capture, share and apply institutional learning across sectors. Despite the abundance of strategic reviews (e.g. strategic results reports), lessons learned are not systematically leveraged to inform decision-making or drive organizational adaptation.

203. The absence of a central digital knowledge hub limits the consolidation of institutional memory, case studies and best practices. While data collection is abundant, there is insufficient analysis and use of reporting data for decision-making. Lessons learned and knowledge structures are not consistently embedded, limiting the ability of UNESCO to demonstrate results and adapt.

204. Data gathered through the corporate questionnaire confirm that, although the intranet was revamped in 2024 and the Internal Communications Board meets twice a year, these tools remain limited to information-sharing and do not yet function as an integrated institutional memory system. UNESDOC is widely used as the central reference for official and statutory documents but lacks the functionality of a comprehensive digital management platform. Intersectoral data management is improving but requires sustained investment, including more staff with specialized skills in data science to ensure effective integration and analysis across sectors.

205. Without stronger ICT governance and harmonized digital systems, UNESCO risks perpetuating inefficiency, data silos, and missed opportunities for institutional learning. To address these, the **Inspector suggests that UNESCO establish a central digital knowledge hub to consolidate strategic reviews, case studies and field insights. Structured knowledge-sharing should be institutionalized through mandatory uploads of information, cross-sector learning sessions and searchable repositories. Finally, digital transformation must be embedded as a core enabler in the C/4 and C/5 frameworks, with measurable key performance indicators such as hub usage and cross-sector data integration.**

VII. Communication

A. External and public communication

The Organization’s visibility has increased substantially, yet public communication remains fragmented, marked by weak coordination with the Division for Communications and Public Engagement, leaving UNESCO vulnerable to reputational risks.

206. Since 2019, UNESCO has significantly improved its visibility through a redesigned website, rebranded visual identity and stronger advocacy, resulting in a 25% annual increase in press coverage, over 5 million monthly website visitors and 17 million followers across social media platforms. However, outreach still focuses primarily on activity reporting rather than impact storytelling. Interviewees emphasized that donors and public audiences increasingly expect human-centred, results-based narratives (e.g. Mosul video series⁶⁶), yet UNESCO content remains uneven across sectors and regions.

207. To address emerging communication-related risks linked to AI-driven searches, UNESCO must adapt its content (links, metadata, institutional terminology repositories) so that AI tools reference UNESCO terminology and priorities. Interviewees warned that without resources for this adaptation, UNESCO risks “missing the AI train”, in the same way it previously missed the digital transition during the 2011 liquidity crisis.

208. Staff noted the importance of continuing to enhance digital communication formats. While UNESCO has already made significant progress towards a “digital-first” approach, reducing printed materials from approximately 1,000 to 200 printed documents per biennium, further improvements are possible. At the same time, Member States have expressed a preference for maintaining some printed copies, which requires a fine-tuned balance between digital innovation and responsiveness to stakeholder needs. Therefore, the challenge lies less in initiating the digital transition – which is under way – and more in consolidating integrated tools and ensuring consistency across platforms.

209. Communication resources remain fragmented across Headquarters sectors and field offices. Many sectors maintain their own communication consultants, creating dispersion and duplication, while the Division for Communications and Public Engagement lacks sufficient resources to centralize strategy and quality control. As a result of this gap, a major risk identified by JIU relates to brand management: patronage and brand protection is extremely challenging in the diverse landscape of UNESCO, with multiple stakeholders involved, leaving UNESCO vulnerable to reputational risks. Further complexity arises from discrepancies between official guidance and internal practice. The patronage text for Member States (resolution 34 C/86, annex, para. III.2.1.1) provides a broad list of activities eligible for patronage, including prizes, competitions, publications and audiovisual products. In contrast, the Secretariat’s Administrative Manual offers a more restrictive, although non-exhaustive, list (chapter 13.9, para. 5.b) and imposes a maximum duration of six months for patronage, a condition absent from the resolution. These inconsistencies create ambiguity, hinder the coherent application of patronage policy, and amplify reputational risks. This lack of clarity is further reflected on the official patronage webpage of UNESCO (unesco.org/en/logo-patronage), which presents a mix of internal and external information, adding to confusion for both Member States and the Secretariat.

⁶⁶ See www.unesco.org/en/revive-mosul.

210. While coordination mechanisms exist – including quarterly Senior Management Team meetings chaired by the Director-General, bimonthly Communication Board meetings with all Assistant Directors-General, monthly meetings of communication officers (with field representation), weekly coordination meetings of the Division for Communications and Public Engagement, and an annual meeting with field offices – they remain uneven in scope, particularly with the field, and are not yet robust enough to overcome fragmentation or ensure consistent quality assurance.

211. Field offices are particularly under-resourced. There are very few fixed-term communications posts, skill levels vary widely, and compliance with the rule requiring that the Division for Communications and Public Engagement review communication hires is applied inconsistently. Field offices also report limited access to digital collaboration tools and training, hampering their ability to communicate results in real time.

212. Public communication has improved significantly in visibility and branding, but remains more output-focused than impact-driven. Fragmentation across sectors, weak investment in field communication, and poor preparation for emerging digital challenges (AI, metadata) reduce the Organization’s ability to convert visibility into influence and flexible donor funding. **To enhance outreach and strategic visibility, the Inspector suggests that UNESCO consolidate its dispersed communication resources under the Division for Communications and Public Engagement, while preserving regional content adaptation. Communication efforts must shift from output reporting to impact-driven storytelling, supported by clear guidance and training. In addition, UNESCO should prepare for an AI-driven search environment by optimizing content metadata, aligning terminology and advancing its glossary project to ensure continued digital prominence.**

B. Internal communication

Fragmented and top-down internal communication undermines organizational cohesion and field responsiveness.

213. Despite progress in external visibility, UNESCO internal communication remains fragmented, top-down and insufficiently institutionalized. Coordination across Headquarters divisions is inconsistent, with the Division for Communications and Public Engagement often uninformed of major events, publications or policy developments managed by other departments such as the Division of Conferences, Languages and Documents or the Priority Africa and External Relations Sector, limiting coherence, efficiency and brand consistency. Staff feedback highlighted the need for clearer communication channels: while WhatsApp groups and ad hoc coordination have helped, there is still insufficient structured communication between Headquarters and the field, particularly on accessing timely administrative and budgetary information.

214. Although the establishment of an Internal Communications Board and the holding of annual town halls with the Director-General are a step towards formalization, there is still no comprehensive internal communication strategy aligned with organizational priorities or field realities. Meetings are infrequent, feedback loops are absent, and there is limited participation from decentralized offices. These gaps reduce staff engagement, weaken cross-sectoral collaboration and prevent management from systematically integrating field perspectives into decision-making.

215. To address these gaps, **the Inspector suggests that UNESCO ensure that the Division for Communications and Public Engagement is notified of all events and**

publications and improve coordination between Headquarters and the field through structured digital channels.

216. The implementation of the following recommendation is expected to enhance coordination and cooperation of UNESCO Headquarters with its field representation.

Recommendation 12

By the end of 2028, the Director-General should design and implement a unified internal communication strategy to ensure consistent, inclusive and accountable engagement across the Organization.

C. Communication with Member States

Member State engagement has improved but remains marked by limited user-friendly tools and insufficient focus on governance-related information needs.

217. While UNESCO has taken steps to modernize communication with Member States, through tools such as the 2024 extranet country profiles, the Info Radar updates and digital dashboards, engagement remains challenging due to structural factors. One of the key issues is the decentralization of documents and statutory information, particularly for conventions, which are hosted on multiple platforms. This dispersion makes it difficult to provide a one-stop-shop interface, although work on such a consolidated solution is under way. Similarly, building a comprehensive calendar of events requires significant resources. Ambassadors reported difficulties accessing information, navigating the website, and obtaining governance-related information in a user-friendly manner. These factors, combined with technical constraints, underscore the need for continued investment in integrated tools and streamlined processes to improve accessibility and user experience.

218. Compounding this challenge, direct communication between senior leadership and Member States has declined markedly. Limited access to the Director-General, coupled with minimal engagement by Assistant Directors-General, has fostered perceptions of opacity and institutional detachment. This has eroded trust and hindered inclusive governance, particularly among smaller delegations and small island developing States.

219. Moreover, the Protocol Office, a key diplomatic interface, lacks sufficient authority and visibility within the hierarchy to manage government relations effectively. Elevating its institutional status and ensuring its neutrality in managing host country relations are essential steps towards restoring trust, credibility and professionalism in UNESCO engagement with Member States. The Chair of the Executive Board reinforced this point, warning that when protocol is disregarded, it weakens the governing body represented and undermines the dignity and credibility of the Organization's governance order.

220. To strengthen Member State engagement, the Inspector suggests that UNESCO enhance existing governance-focused communication tools and re-establish regular direct dialogue between senior leadership and delegations, including briefings led by Assistant Directors-General. In addition, the strategy of the Division for Communications and Public Engagement should clearly differentiate between public visibility efforts and targeted communication with Member States.

VIII. Integrity functions

A. Ethics function

Despite progress, the Ethics Office still faces structural and operational gaps that hinder its full effectiveness.

221. The UNESCO Ethics Office plays a central role in promoting integrity, transparency and accountability across the Organization. Operating independently and reporting directly to the Director-General, the Office ensures that ethical standards are upheld in all aspects of the Organization’s work and internal governance.

222. Between 2009 and 2025, the Ethics Office evolved from a modest advisory unit into a structured, responsive body promoting ethical conduct, advising on harassment and misconduct, and managing the whistleblower protection policy. The whistleblower protection policy was first introduced in 2011 and revised in 2021 to reinforce protection against retaliation and establish clearer reporting mechanisms.

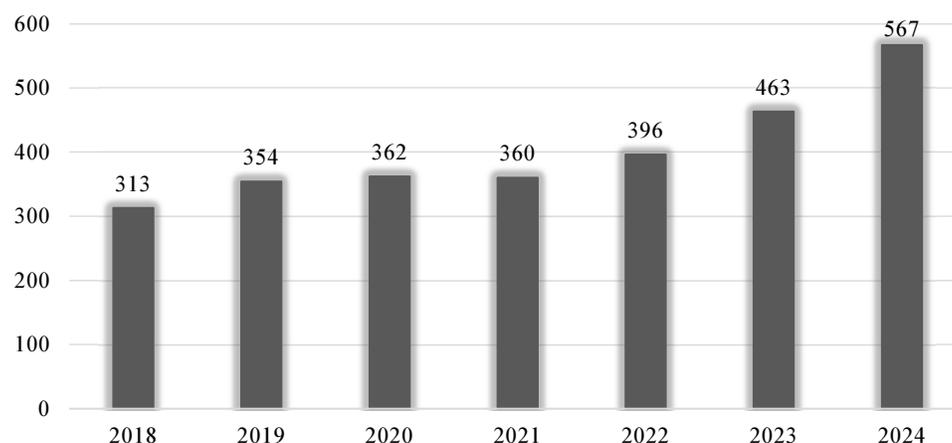
223. Early challenges included low visibility, limited access and weak protections. Since 2017, the Ethics Office has expanded advisory services, launched a policy on protection from sexual exploitation and abuse, issued a handbook on ethical conduct and delivered regional training, improving staff engagement and satisfaction.

224. Between 2021 and 2024, the Ethics Office recorded a 42% increase in cases reported to it, as documented in the 2024 annual report of the Ethics Office. Notably, there were zero confirmed incidents of retaliation during the 2023–2024 period, indicating that protective measures and managerial accountability mechanisms have been strengthened.⁶⁷ These improvements are attributed to key reforms, including the acceleration of case resolution timelines and enhanced outreach and training activities, which have contributed to greater transparency and responsiveness.

225. Despite these achievements, the Ethics Office faces structural and operational challenges. The post of Ethics Advisor (P-5) has been vacant since August 2023, leaving a critical leadership gap. This is particularly concerning given that the UNESCO workforce has more than doubled since the Office’s inception, while demand for ethics services has surged by over 200%. However, the number of permanent posts in the Ethics Office remains unchanged. Temporary staffing has helped to manage the workload but cannot replace the strategic oversight and authority of a full-time Ethics Advisor. Figure IV below illustrates the number of cases handled annually by the Ethics Office, showing a steady increase in workload since 2018.

⁶⁷ The 2024 annual report of the Ethics Office highlights expanded services, stronger whistleblower protections and improved transparency, despite ongoing staffing challenges.

Figure IV
Number of cases handled annually by the Ethics Office (2018–2024)



Source: 2024 annual report of the Ethics Office (221 EX/30).

226. Additional challenges relate less to the formal availability of ethics services and more to user experience, systems, and procedural transparency. UNESCO has undertaken outreach and training efforts through the Ethics Office: according to its annual reports, nearly 50 per cent of ethics-related matters concern staff in field offices and institutes, and ethics training coverage exceeds 90 per cent of the workforce, including interns and short-term contract holders. Ethics policies are widely known within the Organization, and advisory services are provided globally in the working and official languages of UNESCO.

227. At the same time, staff interviews and survey responses indicate that some personnel, particularly those in field locations or on non-staff contracts, experience uncertainty regarding procedural timelines, follow-up and visibility once they seek advice or raise concerns. The absence of a centralized digital case-tracking interface accessible to users means that individuals cannot easily monitor the status or progression of ethics-related matters once referred to the appropriate mechanism. This lack of procedural visibility contributes to perceptions of opacity, even where access to advice and training is broadly available. It is also noted that complaints of misconduct fall under the remit of the Division of Internal Oversight Services, rather than the Ethics Office, which may not always be clearly understood by staff.

228. To further strengthen the Ethics Office and consolidate trust in the ethics framework, the Inspector suggests that UNESCO ensure continuity of strategic leadership through the timely appointment of the Ethics Advisor. In addition, while multilingual resources and training are already in place, greater system-wide clarity and user guidance could be achieved through enhanced coordination with the Division of Internal Oversight Services and the development of clearer, user-oriented information on process flows, roles and indicative timelines across ethics advice, misconduct reporting and investigation stages. This would help to align strong institutional capacity with improved staff understanding, predictability and confidence in ethics-related processes.

229. As UNESCO lacks a stand-alone ombudsman function, its Ethics Office performs ombudsman activities, as does the College of Mediators. The terms of reference of the Ethics Office explicitly cover informal conflict resolution.

230. Recognizing this gap, in March 2025, the Executive Board formally approved the establishment of a stand-alone internal Ombudsman Office. This decision

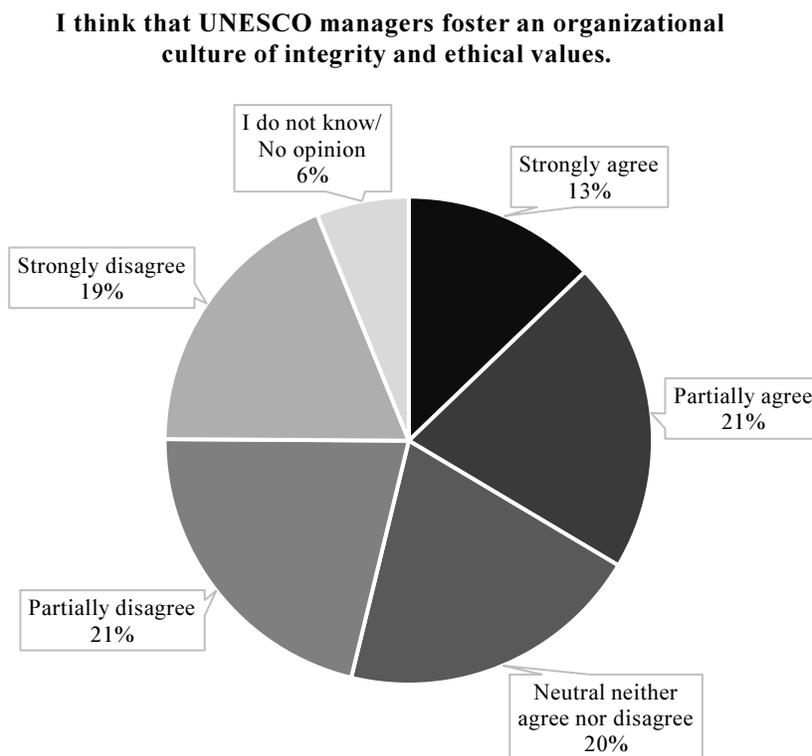
followed a feasibility study, which concluded that a stand-alone ombudsman function would enhance impartiality, strengthen informal conflict resolution and align UNESCO with best practices across the United Nations system.⁶⁸

231. The move reflects key recommendations from JIU, which advocates for a clear separation between ethics and ombuds functions to preserve credibility, independence and operational effectiveness.⁶⁹ The new office will provide the UNESCO workforce with a neutral, confidential and informal channel to address workplace concerns. However, its impact will depend on timely implementation, sufficient financial resources and proactive outreach to all duty stations.

232. To ensure coherence and avoid overlap, the terms of reference of the Ethics Office must be revised as soon as the Ombudsman Office becomes operational, clearly delineating roles and responsibilities between the two functions. In addition, the role of the College of Mediators within this new context should be clarified. This will reinforce institutional clarity, strengthen internal justice mechanisms and build trust across the Organization.

233. Figure V below illustrates staff perceptions of how effectively UNESCO managers promote a culture rooted in integrity and ethical values across the Organization.

Figure V
Culture of integrity and ethical values



Source: Prepared by JIU based on online survey responses.

⁶⁸ See decision 221 EX/27, UNESCO feasibility study on the establishment of an independent ombudsperson’s office.

⁶⁹ See [JIU/REP/2021/5](#).

B. Mediation function

The UNESCO mediation mechanism remains underutilized, with a lack of visibility, trained mediators and integration into grievance processes.

234. The review found that the Organization's current mediation mechanism remains significantly underutilized and structurally limited. While a mediation function formally exists, its use by staff is constrained by limited visibility, weak integration into grievance and conflict-resolution pathways, and concerns regarding the effectiveness and credibility of the services provided, considering the shortage of professionally trained mediators.

235. Following the abolition of the original Ombudsman post in 1992, UNESCO established the College of Mediators as a substitute mechanism. The body is composed exclusively of retired UNESCO staff members who serve on a voluntary, pro bono basis, with eligibility restricted to retirees under the age of 68. However, there is no standardized selection procedure, no formal skills assessment, and no mandatory requirement for professional mediation training. As highlighted in the 2025 JIU review of the ombudsman and mediation function in the United Nations system organizations ([JIU/REP/2025/5](#)) and in the UNESCO feasibility study, reliance on non-professional mediators is a significant deterrent to staff engagement and undermines confidence in the mechanism's effectiveness.

236. In practice, the College of Mediators handles approximately 30 cases per year, a volume that reflects limited staff uptake rather than absence of conflict. The review found that the absence of a dedicated, professionalized mediation framework, combined with minimal outreach and lack of integration into formal grievance pathways, contributes to low utilization.

237. The planned roll-out of a formal ombudsman function represents a critical opportunity to clarify roles, professionalize mediation services, and determine the future of the College of Mediators within a coherent internal justice architecture.

C. Administration of justice

238. UNESCO adheres to the jurisdiction of the ILO Administrative Tribunal, one of two judicial bodies available to organizations within the United Nations common system for employment-related dispute resolution.

239. This commitment establishes a structured appeals process for staff members. Initially, disputes must go through a two-tier internal review, typically involving an advisory body and a final decision by the Director-General. If the internal remedies are exhausted without resolution, the staff member may then submit a complaint to the ILO Administrative Tribunal. This constitutes a single, external judicial review, where the Tribunal's ruling is final and binding on both parties.

240. The staff associations raised parallel concerns on internal justice, criticizing perceived encroachments on the independence of the Appeals Board and delays in implementing JIU recommendations, in particular those contained in the JIU review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations ([JIU/REP/2023/2](#)).

D. Disciplinary action

Inconsistent and delayed disciplinary actions undermine accountability and staff trust.

241. Despite recent efforts to professionalize case handling within the UNESCO Human Resources Policy and Internal Justice Section, JIU found that the disciplinary system remains slow and fragmented, and is perceived by interviewees as lacking transparency. In 2024, four disciplinary actions were finalized; however, this figure should not be interpreted as a direct comparison with the 19 investigation reports received during the same year. Completed investigations and disciplinary decisions cannot be reconciled within a single reporting period due to the inherent duration of disciplinary proceedings. Of the 19 reports received by the Bureau of Human Resources Management in 2024 for initiation of disciplinary processes, 10 were submitted in the last quarter of the year, and one additional case was queued pending completion of a related report. For these 11 cases, no disciplinary decision could reasonably be expected within the same year. This context underscores the need for clearer communication on timelines and process stages to avoid misinterpretation of enforcement data.

242. While the “speak up” culture has improved, interviewees expressed concerns about perceived inconsistencies in sanctions, particularly when senior staff receive lighter or delayed sanctions compared with junior personnel. Limited communication on decision rationale and lack of systematic follow-up further undermine confidence in fairness.

243. The disciplinary process remains distinct from the appeals procedure; however, delays in decision-making persist. The Director-General retains authority for final disciplinary decisions, which can extend timelines. Greater clarity and communication on process steps could help to address perceptions of opacity.

244. **The Inspector suggests reinforcing procedural safeguards and transparency in disciplinary case handling, including clearer timelines and rationale for decisions, while ensuring alignment with due process standards.**

E. Appeals processes

Strengthened Appeals Board performance, but institutional sustainability and transparency require reinforcement.

245. The administrative review phase is the preliminary and mandatory stage of the UNESCO internal appeals procedure, conducted under the authority of the Deputy Director-General acting on behalf of the Director-General. It constitutes a management-led review of contested administrative decisions and is intended to allow the Administration to reassess, confirm or rectify decisions before escalation to the Appeals Board and, ultimately, the ILO Administrative Tribunal. While procedurally required, this phase does not involve independent adjudication, adversarial proceedings or judicial fact-finding, and its outcome remains an administrative decision subject to further appeal. Although it does not typically entail external expenditure, the administrative review phase is not low-cost in practice, as it absorbs substantial internal resources across human resources management, legal, and senior management. Dedicated capacity includes a P-5 Head of Internal Justice, a P-3 Human Resources Officer, and a Human Resources Assistant, supported by additional personnel from the Internal Justice and Policy Team. While this configuration reflects reforms implemented following the JIU system-wide review of pre-tribunal mechanisms (JIU/REP/2023/2), many of whose recommendations UNESCO has

acted upon,⁷⁰ the resulting resource distribution contrasts with that of the Appeals Board Secretariat, which currently operates with one permanent P-3 post and a temporary P-2 position that is scheduled to end in December 2025. This relative imbalance raises efficiency and sustainability considerations, particularly in the light of the fact that the administrative review phase seldom resolves cases definitively and most disputes proceed to subsequent stages. In 2025, approximately 73 per cent of cases examined by the Appeals Board resulted in recommendations to modify or set aside the contested administrative decision, which were subsequently considered by the Director-General in the issuance of final decisions. While this figure is indicative, a fuller assessment of trends in Appeals Board outcomes would benefit from analysis over a multi-year period, rather than a single year. A reassessment of resource allocation between the two stages could help to optimize timeliness and cost-effectiveness, while remaining consistent with the principles articulated in the JIU report (JIU/REP/2023/2).

246. The UNESCO Appeals Board has undergone major reform, significantly improving efficiency and transparency. Between early 2023 and mid-2025, the case backlog dropped from 84 to just 9, while annual case output quadrupled. Key improvements, including digital case management, mandatory member training and ethical pledges, have strengthened due process and institutional memory.

247. In line with recommendation 5 of the JIU review of internal pre-tribunal-stage appeal mechanisms (JIU/REP/2023/2), UNESCO introduced an annual reporting mechanism to the Executive Board in 2025, enhancing accountability. This milestone is reflected in document 222 EX/4.IV.A.INF, which details ILO Administrative Tribunal judgments, financial implications and remedial actions. The launch of an intranet platform has further improved staff access and visibility of the Appeals Board.

248. Table 5 below illustrates the annual number of cases handled by the Appeals Board from 2018 to 2024, showing a steady increase in productivity and a marked decline in the backlog following the 2023 reform.

Table 5
Number of cases handled annually by the UNESCO Appeals Board (2018–2024)

<i>Indicator</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Backlog as at 1 January	14	27	32	63	93	84	60
Cases received during the year	20	20	31	37	28	18	18
Cases disposed of during the year	6	10	0	7	13	32	37
Backlog as at 31 December	28	37	63	93	84	60	30

Source: Data provided by UNESCO, 2025.

249. Despite recent improvements, the review found that the Appeals Board remains structurally under-resourced, operating with only one permanent P-3 post. This falls short of JIU benchmarks,⁷¹ which recommend a P-4 and at least one additional legal support role to manage an average caseload of 23.5 cases annually. The limited staffing threatens the sustainability of recent progress and may compromise the institutional independence of the Appeals Board.

250. Procedural delays continue to undermine the effectiveness of the appeals process. Although hearings are statutorily required to occur within six months of the

⁷⁰ Of the seven recommendations contained in the report, UNESCO has accepted and implemented six recommendations, with only recommendation 2 still under consideration.

⁷¹ See JIU/REP/2023/2.

Administration's reply, the current average is 15 months, more than double the prescribed timeframe. This delay compromises the timeliness of justice and may erode staff confidence in the internal justice system.

251. Access to external legal representation before the Appeals Board was approved by the General Conference at its 43rd session, in November 2025, and will be granted to appellants as at 1 January 2026. This reform addresses previous concerns regarding due process and equality of arms, ensuring that staff members can choose independent legal counsel during appeals proceedings. In the light of this development, the recommendation from the 2023 JIU report⁷² has effectively been implemented.

252. Under current procedures, the Appeals Board issues a recommendation within 60 days, after which the Director-General has 90 days to issue a final decision on the recommendation. Within the United Nations system, two broad models of internal justice coexist. Some organizations that have accepted the jurisdiction of the United Nations Appeals Tribunal (e.g. the United Nations Secretariat) have established first-tier judicial or quasi-judicial bodies issuing binding decisions. By contrast, organizations under the jurisdiction of the ILO Administrative Tribunal, including UNESCO, operate peer-review mechanisms that issue non-binding recommendations, with final administrative authority resting with the executive head. While this arrangement is consistent with established system-wide practice, the absence of even an informal or presumptive obligation to follow recommendations of the Appeals Board weakens the institutional authority of the Board and may affect perceptions of transparency and predictability in the internal justice system.

F. ILO Administrative Tribunal

253. Between January 2024 and July 2025, UNESCO faced 29 judgments from the ILO Administrative Tribunal. Of these, 19 were fully favourable, 2 partially favourable, and 8 unfavourable, resulting in a success rate drop from 91% in 2024 to 61% in 2025. The adverse judgments were primarily due to procedural non-compliance with UNESCO rules and procedures (60%), error of law in the preliminary evaluation of a complaint (30%), and mistake of law in internal proceedings (10%).

254. Financially, for the period from 1 January 2024 to 15 July 2025, the Organization incurred \$287,445.78 in compensation awards issued by the ILO Administrative Tribunal, and a further \$76,700 in payments arising from amicable settlements. These costs underscore the need to promote early dispute resolution. **The Inspector suggests that UNESCO continues to systematically analyse ILO Administrative Tribunal judgments, track litigation costs, and integrate lessons learned from adverse rulings into training for managers and human resource officers to strengthen compliance, reduce liabilities and reinforce confidence in the integrity of administrative decision-making.**

255. Table 6 below presents the number of cases appealed to and disposed of by the ILO Administrative Tribunal between 2018 and 2025. It illustrates a growing volume of litigation and the continued relevance of effective internal dispute resolution.

⁷² [JIU/REP/2023/2](#), recommendation 7: The executive heads of the United Nations system organizations who have not yet done so should, by the end of 2025, adjust the regulatory frameworks of their organizations and remove all restrictions regarding legal representation of their staff in internal justice processes, with the aim of allowing staff to choose their legal counsel freely and without restriction.

Table 6
**Number of cases appealed to the ILO Administrative Tribunal annually
 (2018–2025)**

<i>Metric</i>	2018	2019	2020	2021	2022	2023	2024	2025 (July)
Cases disposed of	6	n/a	1	9	15	25	32	n/a
Cases appealed	14	5	6	2	14	16	15	n/a
Judgments rendered	13	9	11	3	6	6	11	18. ⁷³
Cases ruled against the Organization	8 (+3)	5	2	1	2	1 (+2)	1	7

Source: Data provided by UNESCO and in the report of the Director-General on ILO Administrative Tribunal judgments concerning UNESCO (222 EX/4.IV.A.INF).

Note: The statistics provided under “Cases ruled against the Organization” comprise (a) the number of judgments in which the Administrative Tribunal has set aside the contested administrative decision; and (b) in parentheses, the additional number of judgments in which the Administrative Tribunal has confirmed the legality of the contested administrative decision, but has awarded some compensation on other grounds (e.g. a procedural flaw).

IX. Risk management, internal controls and oversight

A. Risk management: risk register and second line of defence

UNESCO has taken initial steps to establish an enterprise risk management framework, but governance, capacity and leadership commitment remain insufficient for it to operate as a credible second line of defence.

256. The creation of the Risk, Compliance and Policy Coordination Unit in 2022 under the Sector for Administration and Management was an important institutional step, but its positioning and resourcing do not reflect the strategic importance of risk management. The Unit remains small, led by a relatively junior risk officer (P-4 Chief) without direct access to the Director-General or Deputy Director-General and comprising only two additional staff (P-3 Officer and G-6 Assistant). Its limited authority has constrained its ability to meaningfully influence the establishment of a culture of proactive risk oversight. While the Unit oversees the enterprise risk management framework, policy and the annual control self-assessment, its dual responsibilities (including Contracts Committee functions) dilute its core focus.

257. The UNESCO Risk Appetite Statement, endorsed by the Executive Board, and the control self-assessment process have provided useful diagnostic tools, but they have not been translated into active risk mitigation or decision-making mechanisms. The absence of up-to-date corporate risk registers (the most recent list of top ten risks dates from 2019) means that key vulnerabilities, including budgetary, financial, human resources and cross-sectoral risks, are not systematically identified or monitored. For example, specific ongoing risks include misalignment between budget and funding availability, as well as facility management and host country relations, where dependencies on the host country create vulnerabilities in asset management, maintenance and security continuity.

⁷³ Between January 2024 and July 2025, the Administrative Tribunal issued 29 judgments concerning UNESCO: 19 in favour, 2 partially in favour, and 8 against. The Organization’s success rate fell from 91% in 2024 to 61% in 2025, with nearly 28% of judgments ruled against UNESCO.

258. There is no formal risk committee. Risk issues are discussed in the Programme Coordination Group, which meets every six weeks, and the Committee for the Review of High-Risk Projects. As a result, risk governance remains fragmented and the authority to direct or enforce corrective measures is unclear. Management's engagement remains largely reactive. Similarly, the enterprise risk management policy (adopted in 2017 and updated in 2019) has not been revised since, with the next update only planned for 2025–2026. As a result, the UNESCO risk governance structure remains outdated and insufficiently integrated into operational decision-making. Oversight bodies, including the UNESCO Division of Internal Oversight Services, have noted in recent enterprise risk management audits and maturity assessments⁷⁴ that, while initial frameworks and tools are in place, the enterprise risk management function has not yet reached strategic maturity; in particular, the absence of an empowered chief risk officer and clearly assigned enterprise-level risk ownership continues to undermine institutional accountability and the effective integration of risk management into decision-making.

259. Risk management continues to operate in organizational silos, with sectors addressing risks independently and without coordination on transversal issues, such as host-country dependencies or digital vulnerabilities. This fragmentation reflects broader governance weaknesses in intersectoral management and accountability.

260. UNESCO has initiated the development of a risk intelligence hub, a centralized platform designed to consolidate and analyse risk data. Once operational, this hub promises to transform how risk is tracked and managed across the Organization. However, risk management currently relies heavily on manual spreadsheets and fragmented inputs, with no integration into the enterprise resource planning system (UNESCORE and SAP). This lack of automation hampers real-time analysis and limits visibility for senior leadership.

261. As emphasized by the Oversight Advisory Committee and the Division of Internal Oversight Services, a risk-informed approach must underpin both the audit plan and organizational decision-making. Since audit priorities are currently determined in the absence of an updated corporate risk assessment, which remains a limitation for risk-based planning, the Division of Internal Oversight Services has developed its own risk-based audit universe.

262. The Inspector recommends that UNESCO explore establishing a senior-led risk management committee and elevating the post of risk officer to P-5 with direct reporting to senior leadership.

263. Although the tools and frameworks introduced, such as the control self-assessment and the Risk Appetite Statement, are valuable assets, the Risk, Compliance and Policy Coordination Unit is at an early stage of development. What remains is the need to elevate these early efforts from procedural compliance to strategic integration. **To advance enterprise risk management, the Inspector recommends that UNESCO prioritize finalizing the 2025–2026 policy update and embedding risk practices across planning, budgeting and operations. The Organization should update its 2019 risk register and fully integrate the risk intelligence hub into UNESCORE for real-time tracking and analytics, including from all field offices. The enterprise risk management framework should also include “opportunity risk” to capture innovation potential, and ongoing training should foster a proactive risk culture across the Organization.**

⁷⁴ See the Division of Internal Oversight Services' audit of enterprise risk management at UNESCO (2024), which concluded that UNESCO is at level 2 (“developing”) of the overall enterprise risk management maturity model.

B. Internal control

The Organization's updated accountability framework advances results-based governance, but its impact will depend on full implementation, consistent performance monitoring and sustained leadership.

264. In March 2025, UNESCO reached a critical milestone in its governance reform journey with the formal presentation of its accountability framework to the 221st session of the Executive Board.⁷⁵ This development was a response to the 2023 JIU review of accountability frameworks across United Nations organizations (JIU/REP/2023/3), which had underscored the need for clearer structures, stronger performance monitoring and more consistent oversight. For UNESCO, the adoption of a stand-alone accountability framework was long overdue. Historically, accountability was dispersed across various policies and procedures, with no unified structure. The updated framework consolidates these elements into a coherent model that integrates financial integrity, results-based management, ethical conduct and oversight functions. It applies across all levels of the Organization, from governing bodies and senior leadership to programme managers and support staff, ensuring that accountability is not just a principle but a shared operational standard.

265. One of the most defining features of the updated accountability framework is the commitment to annual reporting to the Executive Board. This mechanism establishes a dynamic feedback loop that enables continuous monitoring, strategic recalibration and active engagement from Member States. It reflects a broader institutional shift towards transparency and adaptive governance, positioning UNESCO to respond more effectively to complex and evolving global challenges.

266. However, the framework's success hinges on its operationalization. UNESCO has acknowledged that without robust tools to monitor implementation and assess performance, the framework risks remaining aspirational. The Executive Board has requested to receive a detailed implementation plan at its 224th session and a progress report at its 225th session, signalling its intent to hold the Secretariat accountable for turning policy into practice.⁷⁶

267. A clearer accountability framework is also required in the context of the Organization's ongoing field reform. With the introduction of a new regional architecture, accountabilities between Headquarters, regional offices and country offices remain insufficiently defined. Field directors and programme specialists report overlapping lines of supervision and uncertainty over decision-making authority for planning, budget execution and performance reporting. The absence of a standardized accountability matrix aligned with the new two-tier field structure has created gaps in oversight and blurred responsibility for results. The Oversight Advisory Committee and internal audits have highlighted that these ambiguities risk weakening compliance, performance monitoring, and risk ownership across the field network. Strengthening role clarity and establishing a formal accountability cascade – linking field-level responsibilities with corporate objectives – are therefore essential next steps in operationalizing the framework.

⁷⁵ See document 221 EX/26, which is the Organization's official presentation of the updated accountability framework, submitted to the Executive Board at its 221st session, held in March 2025. This document outlines the Organization's strategic commitment to strengthening transparency, performance and oversight.

⁷⁶ See Document 222 EX/4.III.A Decision 4 and 5.

The UNESCO internal control system is inconsistently applied, with limited field capacity, fragmented oversight and unclear accountability structures.

268. The UNESCO internal control framework has been strengthened through the 2025 accountability framework and the embedding of the organizational resilience management system into the Administrative Manual. This system covers six core components, from business continuity to enterprise risk management, aimed at supporting preparedness, risk identification and mitigation across the Organization. UNESCO has also made progress in strengthening ethics and legal frameworks through whistleblower protection, protection from sexual exploitation and abuse policies, and transfer of appeals to the Office of International Standards and Legal Affairs.

269. The control self-assessment was developed and defines controls in line with the frameworks of the Committee of Sponsoring Organizations of the Treadway Commission,⁷⁷ including for key operational processes such as travel and procurement. However, questions are developed by control owners, and responses are triangulated against system data and audit reports to verify reliability. This does not align with good practices in the United Nations system, whereby questions are developed by the central internal control team, which also does the final control (after a review by regional offices in the case of country offices). The control self-assessment thus provides a sound minimum control baseline, but ensuring its full and consistent application across all entities and field offices remains a work in progress.

270. Moreover, implementation is inconsistent. Field offices often face resource and capacity constraints that undermine internal control discipline. Administrative staff in the field are frequently junior and overextended, sometimes lacking dedicated Administrative Officers or procurement specialists. This undermines segregation of duties and increases exposure to errors and fraud. Risk assessments are not uniformly conducted or updated, risk registers are inconsistently maintained, and delegation of authority matrices and segregation of duties are not systematically enforced. Monitoring and reporting tools vary by region and lack real-time visibility for oversight by Headquarters. A lack of crisis preparedness and fast-track procedures tailored to the Organization's normative role also limits operational agility, particularly in emergencies.

271. To improve efficiency and accountability, similar administrative functions located in programme sectors at Headquarters could be clustered together by recentralizing those focal points into the Sector for Administration and Management (e.g. human resources teams and procurement and communication focal points in the programme sectors). Similarly, to clarify the boundaries between corporate and sectoral responsibilities, the two existing administrative platforms – one for Headquarters (which serves only corporate services and not sectors) and one for the field – should be streamlined to ensure that Administrative Officers embedded in sectors also operate within the Sector for Administration and Management structure. A review of these arrangements is necessary to restore consistency and accountability across the system.

272. While segregation of duties is embedded in UNESCO administrative systems, field officers noted that, in some cases, changes to financial controls, particularly regarding segregation of duties and payment validation, were introduced without risk

⁷⁷ The Committee of Sponsoring Organizations of the Treadway Commission is a joint initiative established in the United States in 1985 to provide thought leadership on enterprise risk management, internal control and fraud deterrence. It is best known for its widely used frameworks, including the Internal Control–Integrated Framework and the Enterprise Risk Management Framework, which offer internationally recognized standards for designing, implementing and assessing effective governance, risk management and control systems.

assessments or prior consultation with oversight bodies. For instance, there have been proposals to reduce control layers to expedite payments, which could weaken accountability. Any change in financial controls should be preceded by a formal risk analysis following guidance from oversight and ethics offices. Moreover, existing ticketing and query systems for administrative guidance are underutilized or outdated, forcing field offices to rely on ad hoc communication rather than structured oversight mechanisms.

273. At the same time, the decentralized structure of UNESCO and lack of trained administrative capacity at the country and regional levels have led to internal control weaknesses, fraud risks, and delays in addressing compliance issues. The absence of regional contract review committees and weak field-level procurement capacity limit the effective implementation of internal controls. Decentralized procurement and travel management also pose fragmentation and risk issues. UNESCO should consider a model of control that balances decentralization with central risk control.

274. Ensuring the proper application of the internal control framework is an ongoing process. The double reporting model, with sectoral Administrative Officers linked functionally to the Sector for Administration and Management and operationally to sectoral Assistant Directors-General or Heads of offices, would strengthen both compliance and service delivery. Limited training, uneven accountability practices and outdated manuals also hinder the ability of Administrative Officers to perform this role effectively. The Administrative Manual and the Human Resources Manual each have their own update mechanisms, but these are not always synchronized, creating confusion and procedural fragmentation.

275. A shift towards a clustered or function-based governance model under the Sector for Administration and Management could strengthen oversight coherence, streamline processes, and reinforce the three lines model. Such realignment would also enhance coordination between Headquarters and field offices, reduce fragmentation, and allow internal controls to evolve from compliance-driven to performance- and risk-informed governance tools.

276. UNESCO should move from fragmented control and reactive compliance towards a unified, risk-informed control model that strengthens accountability, field capacity and strategic resilience. **To strengthen internal controls and ensure consistent compliance, the Inspector suggests that UNESCO institutionalize a centralized toolkit with standardized templates for risk registers, delegation matrices and monitoring dashboards. Administrative focal points should be clearly aligned under the Sector for Administration and Management function to reinforce coherence and the three lines model. Field capacity should be bolstered through regional administrative hubs offering oversight and support to smaller or high-risk offices. Training for field staff and Administrative Officers should be enhanced, focusing on internal control principles and digital compliance tools.**

277. **A regular Headquarters-led monitoring mechanism, supported by the organizational resilience management system and annual control self-assessments, should track adherence across offices. Any changes to financial controls, in particular segregation of duties, should be preceded by formal risk assessments reviewed by oversight bodies. Double reporting lines for sectoral Administrative Officers should be institutionalized, linking them functionally to the Sector for Administration and Management and operationally to sectoral Assistant Directors-General. Finally, coherence between the Administrative Manual and the Human Resources Manual should be maintained through synchronized updates, and compliance with accountability should be embedded in performance evaluations to reinforce ownership at all levels.**

C. Oversight

Evaluation function at UNESCO has improved, but limited use of findings, poor integration in results-based management and decentralized gaps reduce its strategic impact.

278. UNESCO adopted the 2022–2029 evaluation policy, which is aligned with the United Nations Evaluation Group norms and the 2030 Agenda for Sustainable Development. The evaluation policy is built on the 2019 peer review of the evaluation function at UNESCO and emphasizes the decentralization of evaluation, with a new peer review scheduled for completion in October 2025.

279. The Evaluation Office has introduced evaluation key performance indicators to guide both corporate and decentralized performance.⁷⁸ Coverage has improved substantially, including evaluations of normative work and the integration of evaluation markers into Core Manager, although staff usage of the system remains limited due to software usability challenges.

280. The evaluation infrastructure at UNESCO has been strengthened through the establishment of five Regional Evaluation Associates in 2024, recruited through the United Nations Evaluation Group young and emerging evaluators programme. These Regional Evaluation Associates enhance technical backstopping, provide capacity-building for decentralized evaluations, and reinforce the evaluation focal point network, established in 2016. The Regional Evaluation Associates also facilitate knowledge-sharing, synthesis and methodological coherence across the network, marking a step forward in institutionalizing decentralized evaluation support.

281. An evaluation knowledge hub, including manuals, templates and tools, has improved methodological consistency, while quality assurance mechanisms ensure independent reviews of both corporate and decentralized evaluations. Annual synthesis reports have also increased in number (from 26 to 52 evaluations synthesized between 2023 and 2024), feeding directly into C/5 implementation reporting and supporting accountability to the Executive Board.

282. The 3% evaluation budget rule – covering both regular and extrabudgetary resources – is increasingly enforced, although its operationalization remains uneven, especially for large projects where 3% may be excessive or for smaller projects where it is not systematically allocated. The 1% cross-cutting evaluation fund is not yet systematically tracked or pooled.

283. Despite this progress, use of evaluation and learning culture remain weak. Evaluation findings are not consistently used to inform programme design, resource allocation or policy direction. Project managers continue to manage the bulk of decentralized evaluations, creating potential conflict of interest, while the Regional Evaluation Associates manage select evaluations (usually bigger or more complex ones).

284. High turnover among evaluation focal points also weakens institutional memory and follow-up, although the Regional Evaluation Associates are expected to mitigate this challenge. Management responses and action plans are not systematically developed for decentralized evaluations, and sharing of lessons learned across sectors and offices remains limited. Furthermore, decentralized evaluations are not publicly accessible, being restricted to the internal intranet due to capacity challenges. This limits transparency and global knowledge-sharing.

⁷⁸ Decentralized evaluations are evaluations that are commissioned and managed by individual sectors, field offices or programme units within an organization, rather than by the evaluation office.

285. From a cultural standpoint, a results and learning-oriented mindset is still developing across the Organization. Evaluation continues to be perceived as a compliance exercise rather than a learning and strategic management tool.

286. Structural fragmentation across sectors also affects evaluation coherence. The proliferation of sectoral programmes and overlapping mandates dilute accountability for results, while the field network's configuration remains politically rather than strategically driven, limiting the Organization's ability to ensure adequate evaluation coverage and capacity where most needed.

287. To fully realize the potential of evaluation as a driver of learning and accountability, the Organization should strengthen its mechanisms, build capacity at field and sectoral levels, and ensure that evaluation evidence systematically informs decision-making.

288. To strengthen evaluation and results-based management, the Inspector suggests institutionalizing outcome-level indicators within results-based management frameworks and linking them directly to evaluation design, monitoring and reporting. The 3% evaluation rule and the 1% cross-cutting fund⁷⁹ should be applied consistently, with transparent reporting scaled to project size. The Regional Evaluation Associates should play a formalized role in quality assurance and peer learning to ensure methodological consistency. Decentralized evaluations or summaries should be published online to enhance transparency and knowledge-sharing. Evaluation findings should inform resource allocation and C/5 programme revisions, while training should be expanded through hybrid academies and field-based sessions. Finally, regular dialogue between evaluation, programme and results-based management teams is essential to embed evidence into strategic and operational decision-making, fostering a culture of learning and accountability.

The UNESCO Division of Internal Oversight Services has enhanced audit quality, but limited resources hinder full, timely, risk-based coverage across field and Headquarters operations.

289. The Division of Internal Oversight Services has continued to strengthen its audit function by expanding the audit coverage and providing more strategic, evidence-based assurance across the Organization. To track the status of internal audit recommendations, UNESCO uses TeamMate⁸⁰ and conducts a periodic follow-up exercise in November and May. The status of outstanding recommendations (agreed management actions) is presented to the Oversight Advisory Committee (three times a year) and UNESCO also reports on the status annually to the Executive Board (spring session). UNESCO also reports to the Project Coordination Group those high-risk recommendations that are closed because management accepts the risk of not implementing the recommendations, and subsequently informs the Oversight Advisory Committee and the Executive Board.

⁷⁹ The 1% cross-cutting fund refers to the internal budgetary provision whereby up to 1% of certain programme or extrabudgetary resources is earmarked to support cross-cutting institutional priorities and functions, such as coordination, knowledge-sharing, system-wide initiatives or corporate oversight activities that benefit multiple sectors. The purpose of this mechanism is to ensure that transversal priorities, such as gender equality, Africa, results-based management, evaluation and digital transformation, receive predictable support across programme areas, rather than relying solely on sector-specific allocations.

⁸⁰ TeamMate is the audit management software used by the Division of Internal Oversight Services to support the full audit life cycle, including maintaining a centralized repository for audit evidence and recommendations.

290. Audit coverage has improved, extending beyond financial management and compliance with standards to encompass a broad range of strategic and operational areas. In addition to extensive audits of the field network (including category I institutes), the Division of Internal Oversight Services has conducted reviews of critical domains such as information technology, as well as advisory work on data governance and data management. Performance audits have also been undertaken in key programmatic areas, including the World Heritage Centre, the Natural Sciences Sector and the Communication and Information Sector, alongside audits of the integrated budget framework and several human resources processes (e.g. recruitment and workforce planning). The Division of Internal Oversight Services remains mandated to audit all field offices within a five-year cycle, while continuing to broaden its scope to provide strategic assurance and performance insights across the Organization.

291. However, current staffing and resources⁸¹ are insufficient to fully meet this commitment. Despite the resource constraints, the Division of Internal Oversight Services remains on track with its audit plan and has highlighted in its annual report an assurance gap related to corporate audits, underscoring the need for additional capacity and flexibility to ensure full coverage. The limited resources available for corporate and field-level audits constrain the Division's ability to provide timely assurance and follow-up on recommendations (despite the existence of an escalation mechanism of high-risk recommendations to the Programme Coordination Group), especially as operational decentralization and reliance on extrabudgetary projects increase. These pressures, if unaddressed, could slow the Organization's transition towards risk-informed oversight and strategic accountability. **To address the identified gaps, the Inspector suggests that UNESCO strengthen the audit capacity of the Division of Internal Oversight Services by conducting a resource gap analysis and expanding coverage to extrabudgetary and decentralized operations.**

The UNESCO investigative process is procedurally sound and increasingly professionalized.

292. The UNESCO Investigations Unit, situated within the Division of Internal Oversight Services, has made measurable progress in recent years in strengthening its operational and procedural framework. The Unit now operates with one full-time investigator, two consultants and one intern, following a capacity expansion in September 2024 to address its previous resource crunch. While the team remains small, the Unit reports that its current composition is adequate for handling the existing caseload.

293. Every investigation case undergoes a 30-day feasibility review, involving multiple stakeholders, before the Director of the Division of Internal Oversight Services exercises final discretion as to whether to open or close a case. This process is well-documented and transparent. When a case is opened, the investigative team enforces confidentiality to protect both subjects and witnesses from reputational harm and potential retaliation.

294. The Organization's adoption of investigation guidelines in 2024 has further formalized procedures, introducing improvements such as transcription availability and clearer alignment with anti-harassment and anti-retaliation policies.

295. The investigation process follows documented procedures outlined in the Administrative Manual and Division of Internal Oversight Services guidelines. These specify completion timelines of four months for Headquarters cases and six months for field investigations, extendable only through duly justified requests. Although case

⁸¹ At the time of the review, the Division of Internal Oversight Services audit function comprised one P-5, four P-4, two P-3 and two P-2 posts.

duration is not captured through a formal tracking mechanism, investigators report that timeliness is monitored at case level through internal follow-up and management oversight, with most cases completed within indicative timeframes of 3–6 months.

296. The investigation capacity, while recently reinforced, remains modest relative to the increasing complexity and sensitivity of misconduct allegations, including those related to harassment, fraud and abuse of authority. The absence of systematic performance tracking, limited data analytics capability within the case management system, and heavy reliance on short-term consultants constrain institutional memory and long-term learning.

297. To restore trust in the investigation function, staff interviews emphasized that a transparent, consistent and proportional disciplinary sanctions process (which is outside of the investigation function’s scope) is needed to ensure that investigation outcomes lead to credible and fair consequences.

298. The Inspector notes that, while the investigative process is procedurally sound, its sustainability could be further strengthened with additional resources. UNESCO may wish to consider enhancing knowledge retention within the Investigations Unit, and improving institutional feedback loops, without altering the separation between investigation and disciplinary decision-making.

The Oversight Advisory Committee has improved oversight at UNESCO.

299. The Oversight Advisory Committee continues to play a central role in strengthening the Organization’s accountability, transparency and governance culture, providing independent advice to both the Director-General and the Executive Board. Since 2021, the Committee’s status and independence have been reinforced, with its annual reports now presented directly to the Board as standalone documents, rather than being annexed to the annual reports of the Division of Internal Oversight Services. This reform has elevated the Committee’s visibility and enhanced the Board’s ability to exercise governance oversight. While the Committee exhibits strong alignment with JIU good-practice standards – particularly in its direct reporting line to the Executive Board, legally protected status of its members, and frequent private dialogue with the Chair – the appointment process remains partly rooted in management authority (i.e. direct appointment letters signed by the Director-General) and the reliance on pro bono service limits wider accessibility and sustainability of independent oversight.⁸²

300. The Oversight Advisory Committee engages with the Division of Internal Oversight Services and management, ensuring that oversight advice leads to tangible improvements in operational performance. Notable successes include the implementation of the Committee’s advice on financial management reforms, such as the separation of finance and budget functions and improvements in audit responsiveness. The Committee’s open reporting to the Executive Board, regular interaction with operational departments and effective support from the Committee’s secretariat have together increased transparency and awareness of oversight issues across the Organization.

301. Information-sharing between management, the Division of Internal Oversight Services and the Oversight Advisory Committee is generally constructive; however, the Committee reported limited secretarial capacity and insufficient advance transmission of documentation, which reduce the Committee’s ability to operate in a

⁸² See Joint Inspection Unit, *Review of Audit and Oversight Committees in the United Nations System (JIU/REP/2019/6)*, and United Nations Educational, Scientific and Cultural Organization, *Revision of the Terms of Reference of the Oversight Advisory Committee (OAC)* (43 C/29, Sept 2025).

fully anticipatory manner. Given that the Committee works remotely and on a pro bono basis, these constraints limit its capacity to provide timely advice and to flag emerging risks, notably in the areas of field reform, accountability and risk management.

302. Furthermore, the implementation of the Committee’s recommendations is uneven and delayed in key areas, notably in the field reform process, the roll-out of the accountability framework, risk management, and the establishment of support mechanisms such as UNESCORE, after-service health insurance and the Ombudsman function.

303. Finally, the Committee emphasized that trust and information transparency are the cornerstones of effective oversight. To maximize the impact of the Committee’s recommendations, management should adopt a proactive approach in providing complete and timely information, coupled with a systematic follow-up mechanism on accepted recommendations. **To strengthen oversight and accountability, the Inspector suggests that UNESCO establish formal protocols for timely and comprehensive document-sharing with the Oversight Advisory Committee, including early access to strategic and financial data. The existing recommendation-tracking system should be revived and updated by all parties (the Oversight Advisory Committee, the Division of Internal Oversight Services and management) to monitor progress and ensure implementation. Priority should also be given to accelerating the implementation of pending recommendations of the Committee, particularly in risk management, accountability, field reform and internal justice.**⁸³

X. Partnerships and dual reporting in the resident coordinator system

A. Strategic partnerships

The Organization’s rapidly expanding network of strategic partnerships and implementing partners lacks centralized oversight and consistent governance.

304. The Organization’s partnership landscape has expanded significantly in recent years, guided by a formal strategy to diversify the partner base, enhance quality and impact, promote cocreation and innovation, strengthen partner engagement and visibility, and improve internal systems and capacities. These five strategic objectives, set out in the partnership strategy 2026–2029, provide the overarching framework for engagement and resource mobilization across the Organization.

305. In line with this strategy, strategic partnerships (focused on mobilizing financial and non-financial resources, visibility, innovation and influence) and implementing partners (focused on programmatic delivery) have complementary but distinct frameworks. The strategy foresees annual structured financing dialogues, integration of partnership-related reporting in the C/5 implementation report and strategic results report, and better tracking of non-financial contributions, alongside clearer due diligence, ethical standards, and exclusion criteria applied across all partner types. These measures reflect a system-wide move towards results-oriented and mutual-value partnerships, while reinforcing risk management and safeguards.

⁸³ See UNESCO General Conference 43 C/29 and resolution 81. In accordance with the revision of the terms of reference of the Oversight Advisory Committee approved by the General Conference, the Committee will, as of 2026, issue advisory opinions (“advice”) rather than formal “recommendations”.

306. At the same time, further improvement is needed to ensure consistent, Organization-wide application of governance processes. Stakeholder feedback and internal assessments point to opportunities to clarify roles and responsibilities, streamline procedures, consolidate partnership offerings into scalable portfolios aligned to the C/5 document, and build data systems and staff capacity at Headquarters and field levels. Importantly, while reporting exists, UNESCO would benefit from a more harmonized accountability framework that systematically links partner vetting, management, performance assessment and impact measurement across all partnership types (financial and non-financial), thereby improving comparability, learning and evidence-based oversight beyond financial reporting.

307. UNESCO has already put in place several enabling measures (e.g. an internal partnerships portal, evolving standard operating procedures, templates and toolkits, and capacity-building), but guidance tools and databases remain under further development. Continued investment in partner-intelligence, standardized approval protocols and an integrated engagement-tracking system will help to strengthen the consistency and accessibility of partnership management across sectors and duty stations.

308. While the Director-General appropriately leads in representing UNESCO and forging strategic collaborations, some Member States have expressed concern about the perceived strategic value of certain partnerships. Specifically, stakeholders note that some collaborations are highly visible and symbolic, yet do not consistently demonstrate measurable programmatic impact or return on investment. To address these perceptions, UNESCO should complement its transparency measures with stronger evidence of outcomes, ensuring that partnerships are not only well-governed but also clearly linked to tangible results that advance the Organization's mandate. Without a consolidated mechanism to document and assess partnerships, there is a risk of resource misallocation, duplication of efforts and misalignment with the Organization's normative priorities.

309. Recognizing these challenges, UNESCO has undertaken several policy reforms aimed at improving partnership governance. The comprehensive partnership strategy, adopted by the Executive Board in 2019, laid the foundation for a more structured approach to partnership engagement. It emphasized alignment with the mandate of UNESCO, transparency in decision-making, and the need for performance indicators to assess partnership outcomes.⁸⁴ In addition, UNESCO has updated its directives concerning partnerships with non-governmental organizations, reinforcing the importance of civil society engagement and clarifying roles and expectations.⁸⁵

310. While UNESCO has established several mechanisms that promote transparency – such as the Core Data Portal providing regularly updated financial partnership information, the public reporting of partnerships on the UNESCO website, and the Resource Mobilization Handbook available online – recent reviews and stakeholder feedback indicate that further improvements could strengthen consistency and accessibility. In particular, the absence of a consolidated operational guide that translates strategic principles into standardized procedures for staff and Member States, combined with uneven application of governance processes across sectors, continues to pose challenges. Key operational tools, such as harmonized approval protocols and a fully integrated partnership database, remain underdeveloped. Addressing these gaps would enhance Member States' oversight,

⁸⁴ See document 206 EX/14, comprehensive partnership strategy.

⁸⁵ The directives define roles, expectations and procedures for collaboration, reinforcing the importance of civil society engagement in the work of UNESCO.

reinforce trust in decision-making and improve the Organization's ability to assess the overall impact of its partnerships.

311. To ensure partnerships are strategic, purposeful and transparent, the Inspector recommends that UNESCO explore options to enhance transparency on partnerships, such as improving existing reporting tools by adding concise outcome or impact summaries for major partnerships and considering a centralized database or registry detailing partner names, objectives, duration and geographic scope.

312. By implementing these reforms, UNESCO can ensure that its partnerships are purposeful, strategically aligned and broadly understood by stakeholders, thus strengthening the Organization's impact and credibility on the global stage.

The UNESCO partnership function remains structurally misaligned and under-resourced, limiting its coherence and impact in mobilizing resources and managing global alliances.

313. The Organization's financial model has evolved. With voluntary contributions now central to its operational viability, partnerships have become a strategic function, no longer a support service, but a core driver of delivery, visibility and influence. Yet structurally, the Division for Partnerships remains within the Bureau of Strategic Planning, a placement that no longer reflects the nature or demands of its work. The absence of a senior-level focal point, such as an Assistant Director-General for Partnerships, has also been identified as a critical gap. The current structure leaves partnerships too low in the hierarchy, without sufficient political or diplomatic weight to engage effectively with global donors and stakeholders.

314. The mandate of the Bureau of Strategic Planning is inward-looking: it ensures programmatic coherence, develops the medium-term strategy (C/4) and coordinates the programme and budget (C/5). Its focus is on aligning internal priorities. In contrast, the Division for Partnerships operates at the external frontier, engaging with donors, negotiating multi-year agreements, mobilizing resources and building strategic alliances. These are not planning functions; they are diplomatic, political and market-facing. The current structure creates a misalignment that constrains the Division's ability to act with the agility, visibility and authority required in today's competitive funding environment.

315. Moreover, the theoretical benefit of aligning partnerships with the C/5 results framework has not materialized. The C/5 indicators remain largely procedural and do not capture the transformative impact that donors seek. This weakens both fundraising narratives and accountability for results. Without a compelling story of how partnerships drive change, UNESCO struggles to position itself as a high-return investment.

316. The fragmentation of partnership functions across the Organization compounds the problem. Entry points are scattered across sectors (Priority Africa and External Relations Sector, Education Sector), executive offices and the Division of Financial Services, leading to inconsistent engagement, diluted messaging and blurred accountability. Civil society networks, category 2 institutes, and United Nations system partnerships are managed in silos, despite their cross-cutting relevance. This dispersion undermines coherence and limits the Organization's ability to present a unified, strategic face to the outside world.

317. Internally, the Division for Partnerships is also constrained by its functional orientation. Roughly 80% of staff focus on administrative tasks, memorandums of understanding, compliance and accreditation, rather than on strategic relationship-building, co-creation, or long-term resource mobilization. While the Division is

actively shifting towards a “relationship manager” model, this transformation requires structural support, cultural change and leadership backing.

318. The disconnect between partnerships and communications further weakens the Organization’s external engagement. These functions, which are both central to visibility, advocacy and donor confidence, are housed separately, limiting narrative coherence and reducing the Organization’s ability to project a consistent brand. In other United Nations agencies, these functions are integrated to ensure unified messaging and strategic alignment.

319. To improve internal coordination, UNESCO has initiated strategic dialogues to bring all sectors around the table for joint planning with donors and international financial institutions. This mechanism has proven effective in fostering integrated engagement with partners such as FAO and WHO, generating joint funding opportunities and operational synergies. However, to scale up this approach, the Organization should optimize its structural capacity and confirm a corporate model for partnership governance.

320. Changing the organizational placement of the Division for Partnerships to collocate with the Priority Africa and External Relations Sector would foster synergy across these functions, enabling integrated campaigns, joint outreach and unified representation. These functions reside within the Priority Africa and External Relations Sector, which is better equipped to support the Division’s mandate and elevate its strategic role. Several senior officials interviewed during the review supported repositioning the Division under the Priority Africa and External Relations Sector, with some advocating for its placement directly under the Office of the Director-General, given its strategic importance. The Division of Internal Oversight Services, in its audit of the UNESCO partnership strategy, explicitly underscored the need to reconsider the institutional placement of the Division for Partnerships.⁸⁶

321. Repositioning the Division for Partnerships under the Priority Africa and External Relations Sector, with a direct reporting line to the Assistant Director-General, would unlock its full potential. It would enhance institutional coherence, strengthen donor confidence, and signal to stakeholders that UNESCO treats partnerships not as peripheral arrangements, but as central to its mission and delivery model. Implementing this change by 2027 will ensure that UNESCO enters the next medium-term strategy cycle with a partnership function that is strategically positioned, diplomatically empowered and institutionally supported to meet the demands of a dynamic funding landscape.

322. The implementation of the following recommendation is expected to enhance the effectiveness and impact of the Organization’s partnership function.

⁸⁶ See IOS/AUD/2023/03: the Division of Internal Oversight Services acknowledged that managing partnerships requires high-level diplomacy and strong internal coordination across programme sectors, the Priority Africa and External Relations Sector and the field network. The Division also acknowledged that while the current set-up poses no immediate risk, persistent coordination challenges suggest the need for a benchmarking study to assess whether the Division for Partnerships is optimally placed or if structural adjustments could enhance strategic alignment and operational effectiveness. The audit consulted peer United Nations agencies (ILO, UNDP, UNICEF and WFP) and found that the partnership function is typically housed within external relations or communications and advocacy units, highlighting a common structural alignment across the United Nations system.

Recommendation 13

To fully leverage the strategic value of partnerships in sustaining the Organization’s mission and expanding its global impact, the Director-General should reposition the Division for Partnerships and external relations within the same structure, with a direct reporting line to the Assistant Director-General or the Deputy Director-General, by no later than the end of 2027.

323. The Organization’s partnership function remains under-capacitated, with 31 staff in the central Division for Partnerships, far below comparable United Nations agencies such as UNICEF or UN-Women. Meanwhile, partnership staff embedded in the sectors operate independently, without formal accountability to the Division. This fragmentation leads to duplication, inefficiency and a loss of corporate coherence.

324. To maximize the strategic value of partnerships, the Inspector suggests consolidating sectoral partnership focal points within the Division for Partnerships and adopting a hybrid reporting model to balance corporate coordination with sectoral responsiveness. Communications, advocacy and donor engagement should be integrated into a unified external function, with clearly defined roles across sectors and central units. Strengthening strategic capacity, relationship management and impact storytelling is essential to expanding the global influence of UNESCO.

325. The Organization’s partnership ecosystem extends well beyond financial collaboration. Many partnerships focus on advocacy, policy influence, capacity development and knowledge exchange. However, the Organization currently lacks a methodology to measure the impact of these non-financial partnerships, making it difficult to assess their strategic added value or contribution to its mandate. While efforts are under way to develop an accountability framework and indicators for advocacy partnerships, the absence of standardized metrics and reporting mechanisms hampers institutional learning, visibility of results, and accountability for outcomes achieved through non-monetary collaboration.

326. To better leverage non-financial partnerships, the Inspector suggests that UNESCO develop a formal methodology to assess their results and impact, particularly in advocacy and policy influence. Performance indicators should be integrated into results-based management and reporting frameworks to ensure these contributions are recognized alongside financial cooperation. Clear roles and accountability mechanisms for staff managing such partnerships are essential to reinforce ownership and strategic alignment.

B. Dual reporting framework

The Organization’s dual reporting framework for heads of field offices lacks operational coherence, resulting in misaligned planning, inconsistent evaluations and fragmented strategic alignment within the United Nations system.

327. The Organization’s field office heads operate within a dual reporting framework: they are formally accountable to Headquarters, while also coordinating with the United Nations resident coordinator system at the country level. This structure has grown more complex since the 2019 United Nations development system reform, which significantly expanded the authority of resident coordinators in leading United Nations country teams and facilitating inter-agency collaboration.

328. Although Headquarters remains the primary line of accountability, resident coordinators now exert increasing influence over field-level decisions, particularly in programme alignment, resource mobilization and staff performance evaluations. For instance, resident coordinators are consulted during the appraisal of heads of field offices, and staff contributions to United Nations Sustainable Development Cooperation Frameworks are increasingly considered in performance reviews.

329. This duality is acknowledged in UNESCO internal policies and the United Nations management and accountability framework, both of which emphasize the importance of clear roles, coherent results delivery, and alignment with organizational and inter-agency priorities. However, operational challenges persist. Programming cycles between UNESCO C/5 strategic planning and United Nations country frameworks are often misaligned, complicating coordination. Additionally, the extent of resident coordinators' influence frequently depends on individual leadership styles, introducing variability and ambiguity into governance practices.

330. While the dual reporting structure generally functions with practical coherence, it carries inherent risks. These include misalignment between the Organization's global priorities and country-level programming, inconsistency in staff evaluations and fragmented strategic decision-making. In some contexts, integration into United Nations country teams relies more on interpersonal dynamics than on formal governance mechanisms, which can dilute the Organization's institutional mandate and reduce coherence in country-level engagement.

331. To improve strategic alignment, the Inspector suggests that UNESCO strengthen its operational guidance on dual reporting lines in a manner consistent with system-wide reforms. This should be done in close alignment with the ongoing review of the management and accountability framework by the Development Coordination Office, which is expected to provide updated provisions for specialized agencies. Rather than establishing UNESCO-specific arrangements, the guidance should reflect these forthcoming standards while addressing practical challenges such as managing multiple reporting lines for regional directors covering several countries. In this context, UNESCO could build on its current accountability framework and its planned operationalization to ensure coherence. Key measures could include establishing joint performance indicators that reflect both UNESCO mandates and United Nations country team outcomes, providing targeted training for heads of field offices and staff to manage dual accountability, and standardizing resident coordinator feedback in staff evaluations to enhance consistency and reduce subjectivity.

332. By implementing these measures, UNESCO can enhance the strategic coherence of its field operations, strengthen institutional accountability, and ensure responsiveness to both global and country-level priorities, thus reinforcing its impact across the United Nations system.

XI. Way forward and strategic opportunities

333. UNESCO is at a pivotal moment. Confronted by global instability, constrained resources and evolving donor expectations, the Organization should decisively shift from reflection to implementation. Its current institutional configuration, characterized by fragmented structures, reactive operations and dependence on voluntary funding, is increasingly misaligned with the scale of today's challenges.

334. The Inspector has issued actionable recommendations to support the evolution of UNESCO into a high-performing institution, one that delivers measurable impact, operates with efficiency, and earns the sustained confidence of Member States and the communities it serves. These recommendations must be translated into concrete reforms without delay.

335. UNESCO should also align with the broader UN80 reform agenda. As other United Nations entities advance structural transformation, UNESCO faces the risk of marginalization if it does not proactively define and lead its own reform trajectory. Building institutional resilience must become a defining objective of this reform process. UNESCO should consolidate its risk management framework to anticipate crises, safeguard assets and protect programmatic continuity. Risk-informed planning and scenario budgeting need to be embedded in its management culture to prevent overcommitment and strengthen adaptive capacity.

336. The Constitution of UNESCO is not merely a historical artifact; it is a strategic mandate to transform mindsets.⁸⁷ It affirms that wars begin in the minds of people, and therefore peace, development and human dignity must be cultivated there as well. This principle must guide the Organization's institutional renewal. Upholding the integrity of its governance framework is equally vital. Audit, investigation and accountability mechanisms must operate independently in practice and be seen by stakeholders as being fully independent. Clear reporting lines, strong ethical safeguards and protection for staff in sensitive oversight roles are essential to ensure transparency and trust, both internally and in the eyes of Member States.

337. In a world shaped by rapid technological change, widening inequalities and rising polarization, incremental adjustments are insufficient. UNESCO must lead with conviction, challenging outdated paradigms, dismantling institutional inertia and embedding innovation, inclusion and dialogue across its operations. As a knowledge-driven organization, the renewal of UNESCO should reaffirm its leadership as the United Nations hub for innovation, foresight and learning. A coherent digital transformation strategy and modern information systems will enable more effective monitoring, collaboration and impact measurement across the Organization.

338. This is the moment to reimagine what is possible: to unlock new modalities of learning, collaboration and problem-solving, and to empower communities not only through resources, but through transformative ideas. The Constitution calls for a revolution of thought. That is the standard. That is the mission. And that is the legacy UNESCO should now fulfil.

⁸⁷ The preamble of the Constitution of UNESCO states that: "Since wars begin in the minds of men, it is in the minds of men that the defences of peace must be constructed." It positions UNESCO as a unique actor in the international system: one that addresses the root causes of conflict by transforming how people think, learn and relate to one another. It affirms that sustainable peace and development require more than treaties and institutions, they require a shift in consciousness.

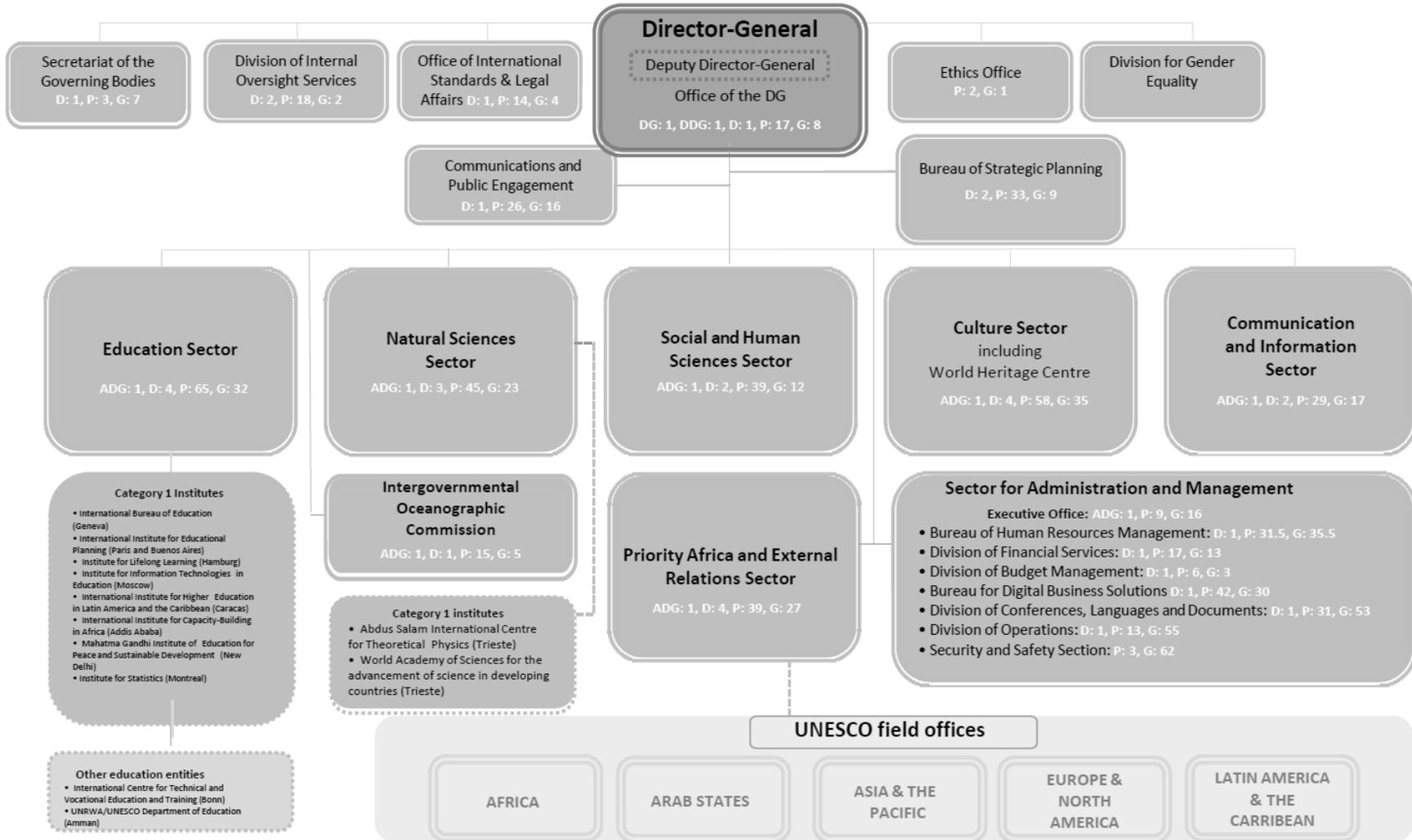
339. To move forward, UNESCO should focus on the following strategic priorities for reform:

- **Undertake a strategic institutional review:** assess the fitness of current structures, staffing models and delivery mechanisms. Identify reforms to enhance agility, coherence and impact.
- **Engage with UN80 reform processes:** actively participate in United Nations system-wide reform. Align governance practices and explore operational synergies with other United Nations entities.
- **Define a time-bound transformation road map:** develop a reform plan with clear milestones, accountability mechanisms and visibility across all levels of the Organization.
- **Modernize governance and funding models:** reduce reliance on unpredictable voluntary contributions. Promote integrated planning and results-based budgeting to stabilize operations and sharpen strategic focus.
- **Empower leadership to drive change:** equip senior leaders to champion reform and foster strategic reflection on the Organization’s mandate and delivery model.
- **Institutionalize change management:** establish a dedicated unit to coordinate reform efforts, support staff transitions and embed change across the Organization.
- **Invest in staff capacity and morale:** provide targeted training, address grievances transparently and reward performance based on merit and results. Cultivate a culture of collaboration and innovation.
- **Prioritize programmes with comparative advantage:** focus resources on areas of proven expertise and normative leadership. Phase out low-impact or misaligned initiatives.
- **Strengthen intersectoral coordination:** promote joint planning, shared indicators and integrated reporting to reduce fragmentation and reflect the Organization’s holistic mandate.
- **Enhance Member State engagement:** maintain regular consultation with Member States to guide reform priorities and reinforce transparency and trust.
- **Deliver tangible impact at the field level:** ensure reforms translate into improved delivery and measurable benefits for communities.
- **Better articulate and demonstrate the real added value of “lived multilateralism”:** show how the Organization’s extensive networks – such as the Creative Cities Network, the World Network of Biosphere Reserves and the networks of UNESCO Chairs – are uniquely positioned to deliver concrete benefits to communities and societies.
- **Link global normative mandates to operational support:** better demonstrate how UNESCO enables Member States to translate norms into policy reform and tangible impact.
- **Make a stronger investment case:** demonstrate that investing in UNESCO yields direct national and soft power benefits for Member States to sustain predictable funding.

340. By implementing the JIU recommendations and pursuing these strategic reforms, UNESCO can reposition itself as a resilient, high-performing institution, one that leads with purpose, delivers meaningful results and reaffirms its relevance in a rapidly changing world. **UNESCO should move beyond managing decline and begin shaping transformation.**

Annex I

Organizational chart (with number of staff by division/office, 2025)

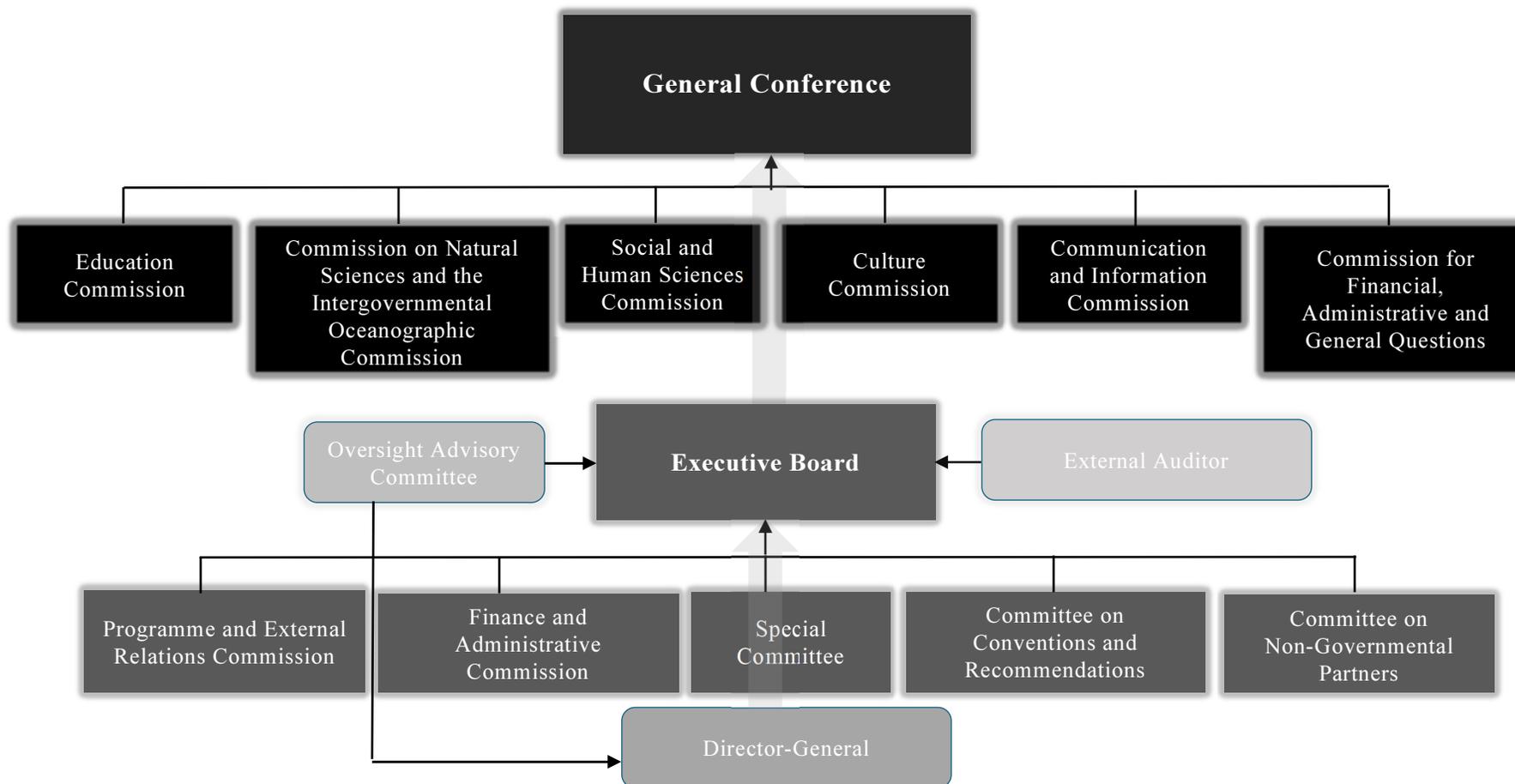


Source: Prepared by JIU, based on UNESCO 2025 organizational chart.

Abbreviations: ADG, Assistant Director-General; D, Director; DDG, Deputy Director-General; DG, Director-General; G, General Service staff; P, Professional staff; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East.

Annex II

Governance and oversight structure



Source: Prepared by JIU.

Note: UNESCO specified that there is a direct subsidiarity both between the Director-General and the General Conference, and between the Director-General and the Executive Board.

Annex III

Financial information

Table 1
Summary of budget breakdown by source of funding (millions of United States dollars)

<i>Source of funding</i>	<i>2010–2011</i>	<i>2012–2013</i>	<i>2014–2015</i>	<i>2016–2017</i>	<i>2018–2019^a</i>	<i>2020–2021</i>	<i>2022–2023</i>	<i>2024–2025</i>
Assessed contributions	653.0	653.0	653.0	667.0	595.2	534.6	534.6	685.4
Revenue-generating funds	n/a	n/a	n/a	n/a	40.2	39.2	38.2	57
Special Account for Management Costs	n/a	n/a	n/a	n/a	27.2	28.4	41.7	56.1
Voluntary contributions	462.8	540.8	402.4	392.0	600.2	767.6	886	1 089.7
Total	1 115.8	1 193.8	1 055.4	1 059.0	1 262.7	1 369.8	1 500.5	1 888.2

Source: Approved programme and budget for the respective biennium (35 C/5, 36 C/5, 37 C/5, 38 C/5, 39 C/5, 40 C/5, 41 C/5, and 42 C/5).

Note: For the 2024–2025 budget, the voluntary contributions portion of the Special Account for Management Costs is included under revenue-generating funds/other proprietary funds (42 C/5 approved budget, annex I). Revenue-generating funds/other proprietary funds is the sum of figures provided in the 42 C/5 approved budget, annex II b (revenue-generating funds/other proprietary funds) and annex II c (Special Account for Management Costs, voluntary contributions share only). For the 2022–2023 budget, voluntary contributions include the Special Account for Management Costs voluntary contributions portion.

^a The integrated budget framework was introduced from 2018–2019, which explains why some funding sources (identified as not applicable in the table) were not reported in the previous bienniums.

Table 2
Expenditure and execution rates for the integrated budget 2024–2025 as at 31 December 2024 (millions of United States dollars)

	<i>Integrated budget 2024–2025</i>	<i>Total expenditure</i>	<i>Execution rate</i>
Integrated budget framework	1 804	794	44%
Regular budget	685	317	46%
Voluntary contributions	1 090	453	42%
Other funds	113	53	47%
Offsetting (internal funds transfers)	(84)	(29)	

Source: Execution of the programme adopted by the General Conference, implementation report, 221 EX/4, UNESCO.

Annex IV

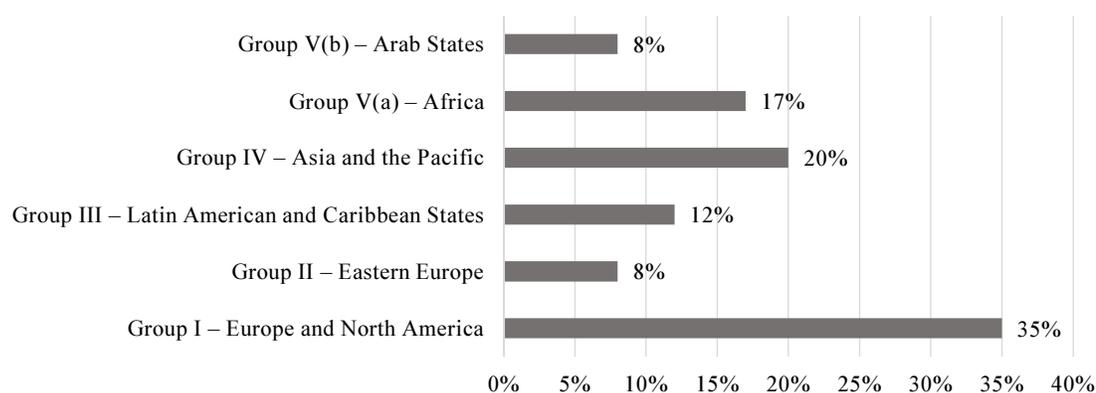
Human resources information

Staffing table

Year	2018	2019	2020	2021	2022	2023	2024
Staff	2 206	2 246	2 251	2 303	2 341	2 337	2 535
Affiliate personnel	1 921	1 987	2 191	2 377	2 460	2 438	2 525
Total	4 127	4 233	4 442	4 680	4 801	4 775	5 060

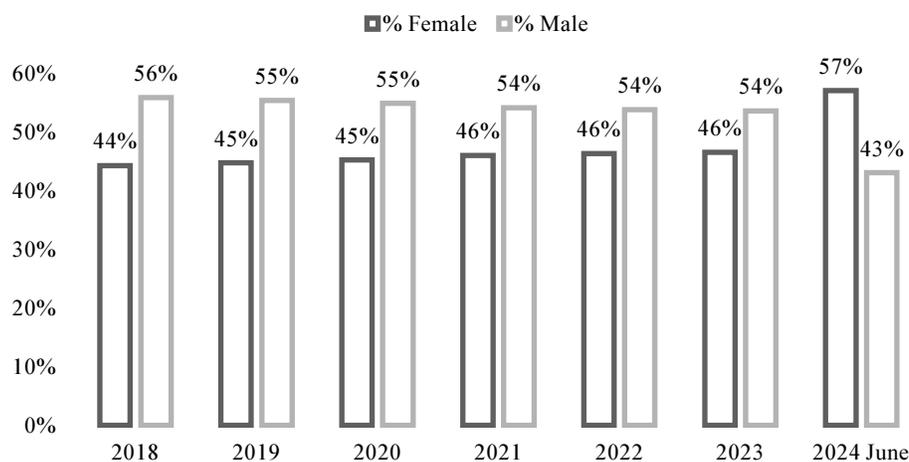
Source: Prepared by JIU.

Figure I
Geographical distribution: representation of all staff by regional group (as of June 2025)



Source: Document 222 EX/4.IV.C.

Figure II
Gender distribution (2018–2024)



Source: United Nations System Chief Executives Board for Coordination personnel statistics, 2024.

Annex V

Data collection methodology: information on questionnaires and surveys

Table 1
Survey methodology

Survey name	Dissemination date	Audience	Total number of participants	Total number of respondents		Participation rate
Field representatives survey	15 April 2025	All UNESCO regional and country directors	45	24 fully completed and 12 partially completed		80%
Category 1 Heads of Institutes and Centres Survey	22 April 2025	All heads of Category 1 Institutes	10	7 fully completed and 3 partially completed		100%
Administrative Officers survey	22 April 2025	All UNESCO Administrative Officers	63	27 fully completed and 22 partially completed		77%
UNESCO personnel survey ^a	19 May 2025	All UNESCO staff and affiliated personnel	4 592	850 fully completed and 871 partially completed		37%
UNESCO Member States survey	21 May 2025	All members of the Executive Board	58	26 and 6 partially completed		55%

^a The UNESCO personnel survey conducted for this review was designed to capture perceptions related to governance, leadership, human resources management, accountability, organizational culture and internal processes. Responses are analysed at an aggregated level and are not attributable to individuals. Results derived from survey responses are interpreted as indicators of staff perceptions and organizational climate, and are triangulated to the extent possible with documentary evidence, interviews and findings from other oversight functions to identify systemic issues rather than individual cases.

Table 2
Results of UNESCO personnel survey

Respondents' demographics:

- 49% are based at Headquarters and 39% based at regional/country offices
- 64% are female
- 43% have been working for UNESCO for more than 10 years
- 49% have managerial responsibilities (people and/or resources)
- 54% fixed-term, 28% temporary, 9.5% other (often project appointments/service contracts/consultants)
- 42% are international professional officers and 23% are General Service staff

Trends and survey questions	Results (percentage)					
	Strongly agree	Partially agree	Neutral, neither agree nor disagree	Partially disagree	Strongly disagree	I do not know/no opinion
Strengths (broad positives):						
I feel proud and privileged to work for UNESCO.	58.8	25.7	8.5	4.5	1.9	0.6
My manager treats me with respect and humanity.	59.4	17.6	7.7	7.8	7.1	0.4
I am satisfied with the level of support provided by my supervisor.	40.2	24.8	10.4	11.4	12.9	0.3
My individual objectives are aligned with the organizational objectives.	55.8	26	9.5	5.0	2.9	0.9

<i>Trends and survey questions</i>	<i>Results (percentage)</i>					
	<i>Strongly agree</i>	<i>Partially agree</i>	<i>Neutral, neither agree nor disagree</i>	<i>Partially disagree</i>	<i>Strongly disagree</i>	<i>I do not know/no opinion</i>
My job description reflects my actual duties	39.2	34.9	7.2	9.6	8.2	0.9
The level of authority delegated to me is clear and enough to enable me to perform my duties.	35.9	31.7	11.2	10.8	9.3	1.1
We work as a cohesive team within my Unit/Office.	34.1	31.1	11.1	12.7	10.6	0.3
Pain points (consistent negatives):						
I believe that my unit/office has adequate financial resources to perform its functions.	10	21.5	12.4	21.7	32.4	2
I believe that my unit/office has adequate human resources to perform its functions.	10.7	22.6	8.4	22.1	35	1.1
UNESCO management prioritize staff well-being in the workplace	10.8	22.4	16.5	21.2	28	1.1
The amount of work I am expected to do is reasonable and aligned with my position.	23.7	31.4	9.2	18	17.6	0.2
I am able to achieve a good work life balance.	22.4	30.8	12.8	17.3	16.5	0.2
I feel that UNESCO provides adequate support for professional development and career growth.	6.3	15.5	13.4	21.3	42.1	1.4
I have experienced or observed issues related to bad workplace culture, such as lack of inclusion, discrimination, or unethical behaviour.	29.6	25.3	15	7.6	18.6	3.8
I believe that the overall morale among UNESCO staff in my department or team is excellent.	18.5	25.8	15.6	19.3	20	0.9

Table 3
Results of UNESCO field representative survey

<i>Trends and survey questions</i>	<i>Responses</i>	
	<i>Yes</i>	<i>No</i>
Structure and Headquarters-field model		
In your opinion, is UNESCO's current organizational structure adequate to deliver on its mandate?	40.7	59.3
Is the current division of responsibilities between Headquarters and the field offices adequate to facilitate performance at the regional, country and liaison levels?	40.7	59.3
Is the current cooperation between Headquarters and the field adequate to facilitate performance at the regional, country and liaison levels?	37	63
Is the current distribution of workload between Headquarters and the field adequate to facilitate performance at the regional, country and liaison levels?	44.4	55.6
Field footprint		
Is UNESCO's current field offices footprint (regional, country, liaison, etc.) efficient and commensurate to UNESCO's mandate?	25.9	74.1
Do you believe UNESCO is present in the right countries?	44.4	55.6

Trends and survey questions	Responses	
	Yes	No

Staffing and functions

Is the staffing in your field office equipped with key functions to provide both administrative and programme support?

44.4 55.6

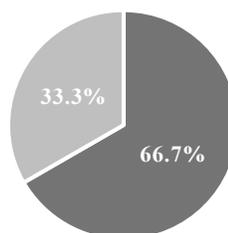
Delivery risk

Have you experienced delays in project implementation?

19.2 80.8

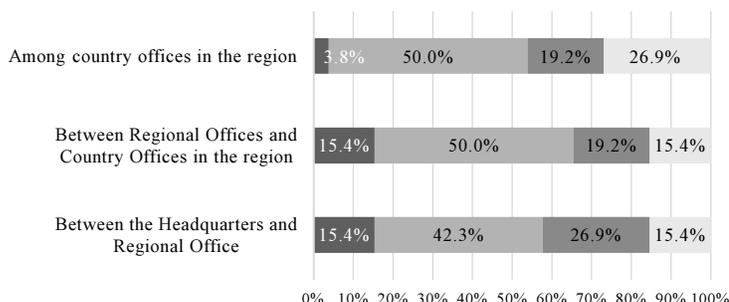
Budget allocation and resource mobilization

What are the mechanisms and criteria used by the Regional Office to allocate financial resources among countries in the region?



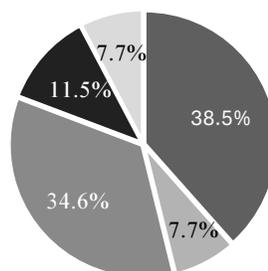
- The allocation is based on sectoral priorities and needs
- There is no clear allocation structure across field offices

Please describe how resource mobilization strategies and efforts are coordinated at the various following levels.



- Coordination is effective and avoids duplication
- Coordination exists but could be improved
- Coordination remains a challenge
- Do not know/Not applicable

In your opinion, to what extent has the implementation of the 2019 UNESCO strategic transformation process contributed to the effective delivery of the Organization’s mandate?



- To a large extent
- To some extent
- To a little extent
- Do not know/No opinion

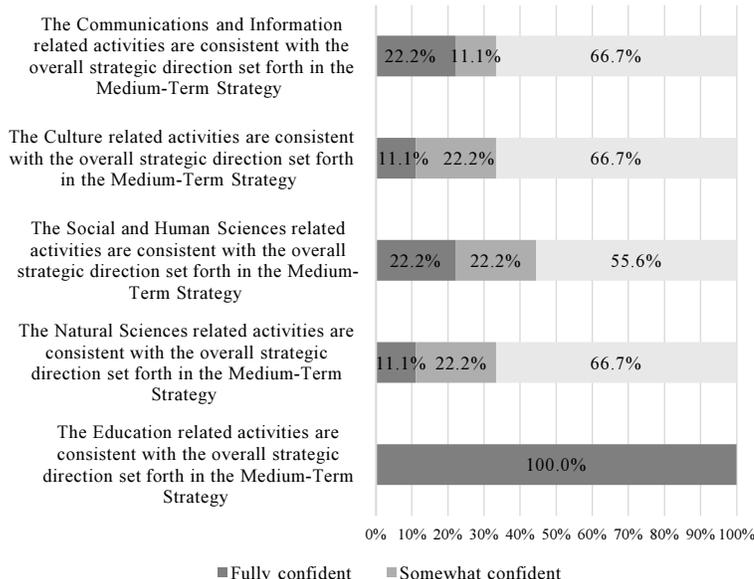
Table 4
Results of UNESCO Administrative Officers survey

<i>Trends and survey questions</i>	<i>Response</i>
Administrative Officers see themselves as compliant but stretched	
How would you rate the level of compliance with UNESCO Financial Rules and Regulations?	High: 31.3% Very high: 62.5%
Are asset inventories updated and reconciled at least once a year?	Yes: 96.9% Not sure: 3.1%
Are local vendors and contracts procured according to UNESCO procurement guidelines?	Always: 84.4% Sometimes: 15.6%
How would you rate the accuracy of documentation and filing systems maintained by the administrative team?	Excellent: 21.9% Good: 68.8%
Are you able to provide satisfactory administrative support during missions or travel planning?	Totally able: 56.3% Able: 40.6%
Structure and cooperation are rated “mostly adequate”	
In your opinion, is UNESCO’s current organizational structure adequate to ensure the effective management of administrative, financial, and human resources operations within the organization?	Yes: 58.8% No: 41.2%
Is the current division of responsibilities between Headquarters and the field offices adequate to ensure the effective management of administrative, financial, and human resources operations within the organization?	Yes: 55.9% No: 44.1%
Is the current cooperation between Headquarters and the field adequate to ensure the effective management of administrative, financial, and human resources operations within the organization?	Yes: 61.8% No: 38.2%
Independence and reporting lines are mixed	
Do you hold a double reporting line?	Yes: 68.6% No: 31.4%
Is the position of Administrative Officer independent enough to uphold UNESCO’s rules and regulations?	Yes: 61.8% No: 38.2%
Risk management cadence is uneven	
How frequently are administrative and financial risks discussed or reviewed by your Unit?	Monthly: 31.3% Quarterly: 37.5% Annually: 31.3%

Table 5
Results of UNESCO category 1 institutes survey

<i>Trends and survey questions</i>	<i>Response</i>
Strong self-rated contribution and alignment, but thin corporate support	
In your opinion, how successful has your category I institute/center been in contributing to UNESCO’s mandate delivery?	Very successful: 44.4% Successful: 55.6%

To what extent do you agree with the following statements regarding the alignment of the work of your category I institute/centre as defined in your strategic plan with UNESCO’s medium-term strategy?



What is your assessment of UNESCO’s leadership ethics and accountability?

Very positive: 11.1%
Positive: 77.8%

What is your assessment of UNESCO’s overall support?

Positive: 77.8%
Neutral: 11.1%

Governance links exist, engagement is uneven

Is UNESCO (Director-General/Sector Assistant Director-General) represented in your governing body?

Yes: 77.8%
No: 22.2%

Do you report programmatically to the relevant UNESCO Sector Assistant Director-General?

Yes: 88.9%
No: 11.1%

Funding is the number 1 pain point

What are the main challenges hindering the effectiveness of your category I institute/centre?

Funding constraints: 66.7%
Lack of coordination with UNESCO units: 22.2%

What percentage of your budget comes from UNESCO’s funding?

Less than 25%: 77.8%
Between 25–50%: 11.1%

Does your institute/centre receive host country or donor contributions?

Yes: 77.8%
No: 22.2%

How successful/effective is your institute/centre in mobilizing extrabudgetary resources?

Highly successful: 55.6%
Moderately successful: 44.4%

Have UNESCO sectors taken a strategic approach on the financial support given to your institute/centre?

Yes: 33.3%
No: 66.7%

Coordination gaps with Headquarters/field and among institutes

Does your institute/centre collaborate with UNESCO Headquarters to reduce overlaps and enhance efficiency?

Yes: 77.8%
No: 22.2%

Does your institute/centre collaborate with UNESCO field offices to reduce overlaps and enhance efficiency?

Yes: 77.8%
No: 22.2%

Yes: 77.8%

<i>Trends and survey questions</i>	<i>Response</i>																									
Does your institute/centre collaborate with other institutes/centres to reduce overlaps and enhance efficiency?	No: 22.2%																									
Is UNESCO’s internal communication efficient in your view in terms of sufficiently informing you of any major decisions?	Yes: 25% No: 75%																									
Systems, risk and oversight																										
Does your institute/centre face any difficulties in integrating financial and programmatic reporting with UNESCO’s systems (e.g., SISTER, FABS)?	Yes: 11.1% No: 89.9%																									
As a manager, what is your assessment of the maturity of the category 1 institute/centre you manage in the following areas?	<table border="1"> <caption>Maturity Assessment Data</caption> <thead> <tr> <th>Function</th> <th>Very mature</th> <th>Mature</th> <th>Neutral</th> <th>Not mature enough</th> </tr> </thead> <tbody> <tr> <td>Monitoring and reporting function</td> <td>33.3%</td> <td>55.6%</td> <td>11.1%</td> <td>0%</td> </tr> <tr> <td>Results based management function</td> <td>22.2%</td> <td>66.7%</td> <td>11.1%</td> <td>0%</td> </tr> <tr> <td>Risk management function</td> <td>11.1%</td> <td>77.8%</td> <td>11.1%</td> <td>0%</td> </tr> <tr> <td>Coordination function</td> <td>33.3%</td> <td>66.7%</td> <td>0%</td> <td>0%</td> </tr> </tbody> </table>	Function	Very mature	Mature	Neutral	Not mature enough	Monitoring and reporting function	33.3%	55.6%	11.1%	0%	Results based management function	22.2%	66.7%	11.1%	0%	Risk management function	11.1%	77.8%	11.1%	0%	Coordination function	33.3%	66.7%	0%	0%
Function	Very mature	Mature	Neutral	Not mature enough																						
Monitoring and reporting function	33.3%	55.6%	11.1%	0%																						
Results based management function	22.2%	66.7%	11.1%	0%																						
Risk management function	11.1%	77.8%	11.1%	0%																						
Coordination function	33.3%	66.7%	0%	0%																						
Has your institute/centre undergone an external audit/evaluation in the last 5 years?	Yes: 62.5% No: 37.5%																									
Has an independent audit committee been established for your institute/centre?	Yes: 0% No: 100%																									

Table 6
Results of UNESCO Member States survey

<i>Trends and survey questions</i>	<i>Response</i>
Mandate relevance and alignment	
Is UNESCO’s mandate and role still relevant in view of the current global realities?	Yes: 100% No: 0%
How successful is UNESCO in pursuing its mandates on education, natural sciences, social and human sciences, culture, and communication and information, in an integrated manner?	Successful: 46.4% Neutral: 25% Not successful: 25%
Efficiency and internal processes	
Considering UNESCO’s management and administrative framework, what is your overall assessment of the efficiency and the effectiveness of the Organization?	Positive assessment: 39.3% Neutral assessment: 28.6% Negative assessment: 32.1%
How would you assess the efficiency of UNESCO’s internal processes and administrative systems?	Moderately efficient: 32.1% Neutral: 21.4% Moderately inefficient: 42.9%

Governance working methods

Are current interactions between the Executive Board and the General Conference sufficient to support UNESCO in delivering its mandate? Yes, very efficient: 3.6%
Yes, efficient: 60.7%
Neutral: 21.4%

Are the General Conference rules of procedure efficient? Yes: 82.1%
No: 17.9%

Are the Executive Board rules of procedure efficient? Yes: 82.1%
No: 17.9%

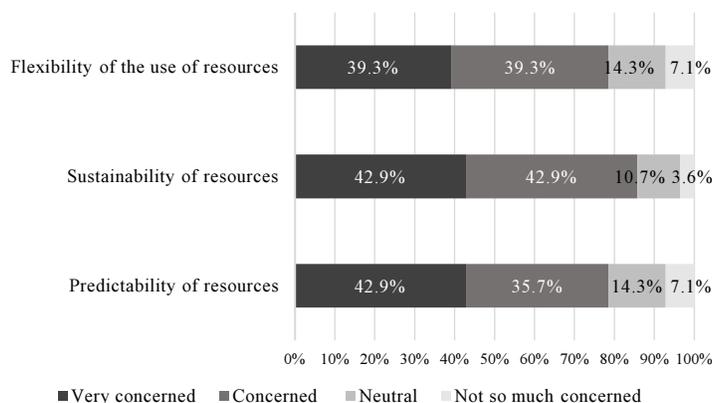
Should the General Conference and Executive Board rules of procedure for conducting meetings be improved and how? Many respondents propose earlier document deadlines, strict speaking time, e-voting, formalizing practices, and fewer repetitive reports

Oversight posture

Do you agree that the Advisory Committee on Oversight is sufficiently independent from the Executive Head and management? Agree: 39.3%
Disagree: 28.6%
Strongly Disagree: 21.4%

Finance and resourcing

Considering the financial structure/sources of UNESCO, do you have concerns about the long-term:



Do you have any suggestions to ensure that the ratio of assessed to voluntary contributions is brought to an optimal level, which UNESCO can consider as necessary for its sustainability? If necessary, indicate the percentage ratio between assessed and voluntary contributions.

Multiple delegations propose raising unearmarked shares and capping “mission-creep”; suggested ratios often 50-50 assessed-voluntary with more than 50% unearmarked.

Are you confident that your funding assessed contribution is used in a prudent manner by UNESCO to implement its mandate? Fully confident: 20.8%
Mostly confident: 29.2%
Barely confident: 16.7%

Field presence and delivery

Does UNESCO implement projects and programmes in your country? Yes: 75%
No: 25%

If yes, how satisfied are you with the implementation of UNESCO’s projects/programmes in your country? Very satisfied: 8.3%
Satisfied: 37.5%
Neutral: 29.2%
Not satisfied: 8.3%

*Trends and survey questions**Response***Strategic transformation**

The UNESCO strategic transformation reform is a strategic direction that is well-supported by the Executive Board.	Mostly agree: 42.9% Neutral: 28.6% Mostly disagree: 17.9%
Are you confident that the prospective implementation of the strategic transformation reform will improve UNESCO's capacity to deliver its mandate?	Mostly confident: 28.6% Neutral: 35.7% Barely confident: 17.9%
Communications and transparency	
Is UNESCO's advocacy and communication adequate towards Member States? As a result of such communication, do you have a clear sense of UNESCO's achievements and challenges?	Yes: 25% No: 75%
Should UNESCO be reformed?	Yes: 89.3% No: 10.7%
What is your overall assessment of the UNESCO monitoring and reporting against the medium-term strategy and the programme and budget documents?	Positive assessment: 32.1% Neutral assessment: 25% Negative assessment: 28.6%

Annex VI

Acceptance and implementation of JIU recommendations by UNESCO

Table 1
Rate of acceptance of JIU recommendations by UNESCO 2020–2024
 (Percentage)

	2020	2021	2022	2023	2024	Total
Accepted	100	92.3	100	89.2	90	94.5
Not accepted	0	3.8	0	2.7	0	1.6
Not relevant	0	3.8	0	0	0	0.8
Under consideration	0	0	0	8.1	10	3.1

Table 2
Rate of implementation of JIU recommendations by UNESCO 2020–2024
 (Percentage)

	2020	2021	2022	2023	2024	Total
Implemented	91.8	70.8	16.7	63.6	55.6	73.6
In progress	8.2	29.2	83.3	36.4	0	23.1
Not started	0	0	0	0	44.4	3.3

