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**Cumulative review of the Strategic Plan, 2022-2025,
including the annual report of the Administrator for 2024**

**Report of UNDP on the recommendations of the Joint Inspection Unit
in 2024**

Summary

In line with the General Assembly resolution 59/267 of 23 December 2004, and as reiterated in General Assembly resolution 62/246 of 3 April 2008, this report provides a synopsis of UNDP management responses to the recommendations of the Joint Inspection Unit (JIU) and draws attention to the recommendations directed to the legislative bodies of United Nations system organizations.

The report focuses on the six Joint Inspection Unit reviews relevant to UNDP publicly issued subsequent to the Report of UNDP on the recommendations of the Joint Inspection Unit in 2023 ([DP/2024/12/Add.1](#)), which UNDP presented to the Executive Board at its annual session 2024. Of the 43 recommendations issued in the six JIU reviews discussed herein, 33 recommendations are addressed to UNDP: 18 are addressed to UNDP management and 15 to the Executive Board, as the legislative body of UNDP. This report provides UNDP management responses to the 33 recommendations and includes an update on the implementation status of the recommendations contained in the reviews issued by the Joint Inspection Unit in 2023 and 2022.

Elements of a decision

The Executive Board may wish to take note of the present report including the management responses to the 15 recommendations of the Joint Inspection Unit addressed to the Executive Board.



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I. Overview of Joint Inspection Unit reports issued in 2024

1. In 2024, the Joint Inspection Unit (JIU) issued seven reports, one of which was specific to the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and six of which were system-wide reviews. The present report provides a summary of the six system-wide reports issued by the JIU at the time of the writing of this report, which are of relevance to UNDP.¹ This report includes the UNDP management responses to all 33 recommendations in the reports directed to UNDP, as well as the implementation status of relevant recommendations contained in the reports issued by the JIU in 2023 and 2022. The complete JIU reports, additional annexes and comments of the United Nations System Chief Executives Board for Coordination (CEB) may be obtained by accessing the JIU website (<http://www.unjiu.org>) or by clicking the hyperlinks of each report in chapter II. Comments of the CEB that were available at the time of drafting of this report are also included.

2. The reports are: (a) Flexible working arrangements in United Nations system organizations ([JIU/REP/2023/6](#)); (b) Review of governance and oversight of the Executive Boards of the UNDP/UNFPA/UNOPS, UNICEF and UN-Women ([JIU/REP/2023/7](#)); (c) Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations ([JIU/REP/2023/8](#)); (d) Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations ([JIU/REP/2023/9](#)); (e) Review of consideration of and action taken on the reports and recommendations of the JIU by United Nations system organizations ([JIU/REP/2024/2](#)); and (f) Budgeting in organizations of the United Nations system: Part I Comparative analysis ([JIU/REP/2024/3 \(Part I\)](#)) and Part II Reference Tables ([JIU/REP/2024/3 \(Part II\)](#)).

II. Synopsis and review of relevant Joint Inspection Unit reports and recommendations in 2024

3. The management responses to the relevant recommendations in the reports of the JIU, including the recommendations for consideration by the legislative body, are provided below. Annex I contains a statistical summary of the implementation status of the recommendations relevant to UNDP issued in the JIU reports in 2024. Annex II contains an overview of the recommendations pertaining to the JIU reports included in this report that are relevant to UNDP and directed to the Executive Board as the legislative body of UNDP. Annexes III and IV provide a statistical summary of the implementation status of relevant recommendations contained in the reports issued by the JIU in 2023 and 2022.

A. Flexible working arrangements in United Nations system organizations ([JIU/REP/2023/6](#))

4. This JIU review provides an assessment and comparative analysis of the policies and practices on flexible working arrangements in use in United Nations system organizations, with a view to exploring areas for further improvement, identifying good practices and lessons learned, and enhancing system-wide coherence. The objective of the review is to inform legislative organs, governing bodies and executive heads of JIU participating organizations about the status, utilization and implementation of policies and practices relating to flexible working arrangements in the United Nations system. Six of the nine recommendations in the review are directed to UNDP: recommendations 1, 2, 3, 5 and 6 are directed to the Administrator, and recommendation 4 is directed to the Executive Board for its consideration.

5. UNDP aligns with the general comments and with the comments on specific recommendations of the CEB in the note by the Secretary-General to this review ([A/79/693/Add.1](#)). Overall UNDP supports the findings contained in the report, noting that some of the recommendations are already considered to be implemented at UNDP and others are under consideration.

6. Recommendation 1. The executive heads of the United Nations system organizations who have not yet done so should ensure, at the earliest opportunity or in the context of established internal

¹ Identification numbers of JIU review reports correspond to the JIU programme of work year and not to the year of issuance of JIU review reports.

policy review processes, that a generic definition of flexible working arrangements is included in their organization's policy guidance, in order to clearly establish the scope of the policy and differentiate the arrangements from other forms of flexible work. UNDP is compliant with this recommendation and considers it implemented, as all arrangements that UNDP considers flexible working arrangements are already in place and are defined in the UNDP current policy, including guiding principles, scope, procedures and options, as published in the UNDP Programme and Operations Policies and Procedures: [Flexible Working Arrangements | United Nations Development Programme](#). UNDP offers a set of flexible working arrangements, with the goal of increasing well-being and work-life balance, as well as to support staff through different life events and challenges. Available arrangements include part-time work, staggered working hours, telecommuting and compressed work schedules.

7. Recommendation 2. The executive heads of the United Nations system organizations should develop, by the end of 2026, methods to measure the impact of the assumed benefits and the unintended consequences of flexible working arrangements, including the effects of prolonged teleworking modalities, to ensure that the arrangements in place are in the best interests of the personnel and the organization. UNDP will consider this recommendation in the scope of its upcoming updates to its Flexible Working Arrangements policy and procedures whereby UNDP personnel will apply for these arrangements through the UNDP cloud-based online management systems in ServiceNow (UNall)/Oracle (Quantum). UNDP will leverage these systems to collect data and perform analysis of the impact of flexible working arrangements, both on the organization and on its personnel.

8. Recommendation 3. The executive heads of the United Nations system organizations should integrate flexible working arrangement considerations into the next iteration of their organization's human resources management strategy, in order to ensure a strategic approach to flexible working arrangements. UNDP is compliant with this recommendation and considers it implemented, as flexible working arrangement considerations are already integrated in the UNDP [People for 2030 Strategy](#) under Focus Area 7: Positive People Experience and Engagement, whereby the design and introduction of a hybrid workplace is supported through promoting different modes of work and flexible working arrangements which allow personnel to more effectively balance their various responsibilities, while optimizing productivity, effectiveness, well-being and results.

9. Recommendation 5. The executive heads of the United Nations system organizations who have not yet done so should ensure, by 2025, that a quantifiable definition of "commuting distance" is included in their organization's policy guidance on flexible working arrangements, for headquarters and field duty stations, in order to improve compliance with the exigencies of service provision. The executive heads should ensure that the commuting distance for field duty stations is established and reviewed, as appropriate, in close cooperation with all United Nations system entities physically present at the country level, under the auspices of the resident coordinators. UNDP will consider this recommendation in the scope of its upcoming updates to its Flexible Working Arrangements policy and procedures.

10. Recommendation 6. The executive heads of the United Nations system organizations who have not yet done so should review, by 2025, the management systems and tools related to data collection and analysis of flexible working arrangements and ensure that they are upgraded as necessary and fit for purpose, in order to support data-driven and effective management of flexible working arrangements. UNDP will consider this recommendation following the implementation of the upcoming updates of the Flexible Working Arrangements policy and the requirement for UNDP personnel to apply for these arrangements through the UNDP cloud-based online management systems in ServiceNow (UNall)/Oracle (Quantum). UNDP will leverage these systems to collect data and perform analysis of the impact of flexible working arrangements, both on the organization and on its personnel.

B. Review of governance and oversight of the Executive Boards of the UNDP/UNFPA/UNOPS, UNICEF and UN-Women ([JIU/REP/2023/7](#))

11. In February 2023, the Presidents of the Executive Boards of the UNDP/UNFPA/UNOPS, UNICEF and UN-Women (referred to as "Executive Boards" hereafter) requested the JIU to carry out an

assessment of how the Executive Boards execute their governance and oversight functions, with a view to ensuring that these functions are aligned with international standards and best practices.

12. In response, the JIU conducted a review of the governance and oversight of the Executive Boards of the UNDP/UNFPA/UNOPS, UNICEF and UN-Women ([JIU/REP/2023/7](#)). The objectives of the review were to: (a) assess how the Executive Boards execute their governance and oversight functions; (b) identify risks, gaps and opportunities among their current practices and the relevant best practices in relation to governance and oversight; and (c) recommend specific actions intended to streamline and enhance their governance processes. The review contains 10 formal recommendations addressed to the Executive Boards of the five organizations.

13. The JIU review was presented at the 2024 annual session of the UNDP/UNFPA/UNOPS Executive Board, with the decision on this item outlined in Executive Board Decision 2024/12 ([DP/2024/25](#)). Paragraph 6 of the decision establishes a two-track process on this JIU review comprising of (a) an information gathering exercise and (b) the establishment of a working group. The two-track process is established to support the consideration of the JIU review recommendations by the Executive Boards of the five organizations. Paragraph 8 of the decision includes a standing agenda item for decision on the progress of the consideration of the JIU review report on the agenda of every formal session, until decided otherwise. Paragraph 10 of the decision requests that the management of UNDP/UNFPA/UNOPS provide their initial views on the JIU review in an information note.

14. The information note [Information Notes by UNDP management and independent offices](#) and the terms of reference for the working group [Terms of Reference \(TOR\) for the Joint Working Group: UNICEF, UN-Women, and UNDP/UNFPA/UNOPS](#) are included in agenda *Item 4. Update on the assessment of how the Executive Board executes its governance and oversight functions of the first regular session 2025 of the Executive Board*. UNDP management's initial views on the 10 formal recommendations as presented in the information note are herein included verbatim in annex II of the present report. The 10 formal recommendations are under consideration by the Executive Board. UNDP management recalls paragraph 7 of Executive Board Decision 2024/12 ([DP/2024/25](#)), which states that consultations and information notes on the JIU review report ([JIU/REP/2023/7](#)) do not prejudice any decision of the Executive Board on how to address the JIU review report and its recommendations. Per the [Terms of Reference \(TOR\) for the Joint Working Group: UNICEF, UN-Women, and UNDP/UNFPA/UNOPS](#), the Joint Working Group will review the recommendations outlined in the JIU review report ([JIU/REP/2023/7](#)) and will develop actionable strategies for their implementation. The Joint Working Group will provide regular reports to the Executive Boards on its progress, and upon conclusion of its activities, the working group will issue a comprehensive report to the Executive Boards for review and approval. This report will include the implementation plan for the JIU review report ([JIU/REP/2023/7](#)) recommendations.

C. Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations ([JIU/REP/2023/8](#))

15. This JIU review assesses, from a system-wide perspective, the status of policies, regulations, rules, practices and processes relating to the use of non-staff personnel in JIU participating organizations, and the adequacy and effectiveness of those policies and practices, with an objective to identify challenges, lessons learned and good practices in relation to the use of non-staff personnel. The purpose of the review is to apprise the legislative and/or governing bodies and the executive heads of participating organizations of the status of the policies and practices, with the aim of guiding ongoing and future workforce-related initiatives. All seven recommendations in the review are directed to UNDP: recommendations 1, 2, 3, 4, 6 and 7 are directed to the Administrator, and recommendation 5 is directed to the Executive Board for its consideration.

16. UNDP aligns with the general comments and with the comments on specific recommendations of the CEB in the note by the Secretary-General to this review ([A/79/694/Add.1](#)). Overall, UNDP supports and is already mostly compliant with the recommendations provided in the review, with some clarifications added where UNDP does not consider it feasible to implement or can only partially implement the recommendation.

17. Recommendation 1. The executive heads of the United Nations system organizations who have not already done so should adopt, by the end of 2025, the term “affiliate personnel” as the common system-wide nomenclature for referring to all categories of contract holders who are not considered staff, and include the term in their relevant policy documents by the end of 2027. UNDP aligns with the comments on this specific recommendation of the CEB in the note by the Secretary-General to this review ([A/79/694/Add.1](#), paragraphs 6 and 7) and notes that the term “affiliate personnel” for non-staff is acceptable subject to system-wide discussion and agreement. Additionally, the policy review cycle should not be prescribed, as each participating organization has their own policy review timelines. The UNDP policy review cycle is every three years. Bearing in mind the system-wide nature of this recommendation, which is not the sole remit of UNDP, UNDP will be guided by system-wide processes and decisions, and notes that this recommendation is under consideration.

18. Recommendation 2. The executive heads of the United Nations system organizations should, by the end of 2025, adopt the following as a common system-wide definition of all categories of contract holders who are not considered staff: “Any individual engaged by a United Nations system organization to perform work or services for a limited period of time or for a period of time tied to a specific project, and whose contractual relationship is not governed by a letter of appointment subject to the staff regulations and rules of the respective organization.” UNDP aligns with the comments on this specific recommendation of the CEB in the note by the Secretary-General to this review ([A/79/694/Add.1](#), paragraphs 12). UNDP notes that while it is already compliant in the manner in which it defines its affiliate workforce in accordance with its [Personnel Services policies and procedures](#), considering the system-wide nature of the recommendation, which is not the sole remit of UNDP, it will be guided by system-wide processes and decisions, and notes that this recommendation is under consideration.

19. 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. UNDP has created guidance and created checks and balances to ensure that all contractual modalities used in any given case are appropriate to the staffing need. This is done on an ongoing and continuous basis, and therefore, it is not considered that a one-time review and future periodic reviews of its affiliate workforce is necessary at UNDP. Bearing this in mind, UNDP does not accept this recommendation.

20. Recommendation 4. Taking into consideration the employment relationship principle, the executive heads of the United Nations system organizations should, by the end of 2026, develop social benefit policies or schemes applicable to non-staff personnel performing functions of a continuous nature, with clear guidelines for their implementation. UNDP accepts this recommendation, and it is already compliant as social benefits are included in its [Personnel Services policies](#). Noting this established practice, UNDP considers the recommendation implemented.

21. 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. In paragraphs 180-183, pp. 36-37 of the JIU review report, the recommendation discusses ‘regular workforce assessments’ in the context of audits and evaluations on the use of non-staff personnel. This is not applicable to UNDP, as UNDP has created guidance and checks and balances to ensure that all contractual modalities used in any given case are appropriate to the staffing need. This is done on an ongoing and continuous basis. UNDP has an established policy review schedule under which policies are reviewed at least once every three years. UNDP internal audit and evaluation are independent oversight functions who set their annual audit and evaluation workplans independently of management. Bearing this in mind, UNDP does not accept this recommendation.

22. Recommendation 7. Taking into consideration the various organizational mandates and the diversity of non-staff contracts, as well as the diverse operational environments, the executive heads of the United Nations system organizations, in their capacity as members of the United Nations System Chief Executives Board for Coordination (CEB), should request the Human Resources Network of the High-level Committee on Management to review and set minimum standards and principles for non-staff contractual modalities commonly used by the United Nations system organizations, with a view to enhancing system-wide coherence and harmonization

by the end of 2028. Given the diversity in structures and mandates by organizations within the United Nations Common System, it is not considered feasible by UNDP for non-staff conditions to be harmonized across all participating organizations. It is further noted that UNDP as a service provider is willing to offer its Personnel Services Agreement modality to partner agencies on the same terms under which this modality is used at UNDP, for partner agencies who wish to avail of this service offering and for whom this modality would be appropriate to meet their business needs. This would create consistency in the utilization of non-staff across partner agencies. Bearing this in mind and the system-wide nature of the recommendation, which is not the sole remit of UNDP, UNDP will be guided by system-wide processes and decisions in this regard, and notes this recommendation is under consideration.

D. Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations ([JIU/REP/2023/9](#))

23. This JIU review has the objective of identifying areas for improvement and good practices with regard to the transparency, quality of service, coordination, harmonization, effectiveness, efficiency and long-term financial sustainability of the health insurance schemes of participating organizations for their active and retired staff. Three of the seven recommendations in the review are directed to UNDP: recommendations 2, 3 and 5 are directed to the Administrator.

24. UNDP aligns with the general comments and with the comments on specific recommendations of the CEB in the note by the Secretary-General to this review ([A/79/695/Add.1](#)). UNDP agrees that the provision of health insurance coverage is an essential part of the compensation package provided to staff members. Regarding the UNDP Medical Insurance Plan (MIP), UNDP has always been interested in promoting harmonization of its MIP with the insurance plans of other United Nations system organizations on the plan benefits design, premiums and coverage. UNDP is actively involved in the discussions of the MIP working group with the United Nations, UNICEF and UNHCR, together with the United Nations Medical Services and the Third-Party Administrator (TPA), to ensure that the plan adequately fulfils the needs of the plan participants.

25. UNDP partially agrees with the JIU recommendations as per the comments provided below. UNDP remains committed, in collaboration with other United Nations sister agencies applying the MIP to enhance the plan benefits. The human resource community in the field plays a critical role in the process of the MIP benefits review, providing regular inputs to UNDP Headquarters on plan design, provider network and other insurance matters. Feedback from the TPA, the UNDP MIP Board and the plan participants helps ensure the plan's viability for members' needs.

26. Recommendation 2. The executive heads of United Nations system organizations who have not yet done so should, by the end of 2026, explore discontinuing the practice of subsidizing premiums for secondary dependent family members, non-dependent family members and non-dependent family members and unrelated household members, and the practice of mutualizing their risks with those of primary members. UNDP does not cover secondary dependents and other household members. However, one recognized spouse irrespective of their dependency status and dependent children up to age 25 are eligible for UNDP MIP enrolment. Health insurance for children under the age of 25 cannot be delinked from benefits existing under the UN Staff Regulations and Rules. As per staff regulation 3.2(a), education grant may be payable until the child reaches the age of 25 years. This limit should be maintained for the purpose of subsidizing health insurance. Bearing this in mind, UNDP does not consider the recommendation relevant.

27. Recommendation 3. The executive heads of United Nations system organizations who have not yet done so should, by the end of 2026, ensure that the right of family members of staff to participate in after-service health insurance is conditional on a minimum of five years of participation in a United Nations contributory health insurance scheme, without prejudice to duly justified exceptions based on life events. UNDP aligns with the comments on this specific recommendation of the CEB in the note by the Secretary-General to this review ([A/79/695/Add.1](#), paragraph 15). Eligibility for after-service health insurance is linked to and conditional upon the qualifying number of cumulative years of in-service contributory participation in the MIP or a health insurance plan recognized by the United Nations. In the case of withdrawal from coverage of family members during the active period of service of staff members, the UNDP MIP, for example, has a condition of re-enrolment of the eligible family members in the plan only during the annual enrolment

campaign, subject to fulfilling a minimum waiting period of two years from the withdrawal from the plan. This is considered an adequate risk management strategy to avoid staff frequently opting in and out of the MIP. Bearing this in mind, UNDP does not accept the recommendation.

28. Recommendation 5. By the end of 2026, the executive heads of United Nations system organizations who have not yet done so should ensure that the highest level of protection is given to all beneficiaries' health insurance-related data, including medical reports, prescriptions, tests and reimbursed amounts, and that the disclosure, transmission, processing and storage of health insurance-related personal data be subject to the written consent of the person concerned and any possible exception be unequivocally spelled out in relevant policies. UNDP aligns with the comments on this specific recommendation of the CEB in the note by the Secretary-General to this review ([A/79/695/Add.1](#), paragraphs 18 and 19). UNDP is compliant with the recommendation and agrees that all plan member's health insurance data, medical reports, prescriptions and tests should be given the highest level of protection. The administration of the UNDP MIP is outsourced and administered by the TPA on behalf of UNDP. Bearing this in mind, UNDP considers the recommendation to be implemented.

E. Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations ([JIU/REP/2024/2](#))

29. This JIU review analyzes the consideration of JIU reports and the effectiveness of the decision-making process relating to the acceptance and implementation of its recommendations by participating organizations and their legislative organs and governing bodies, and assesses the progress made since the last JIU review of 2017 on the same subject matter. UNDP aligns with the general comments and with the comments on specific recommendations of the CEB in the note by the Secretary-General to this review ([A/79/717/Add.1](#)). Of the review's six recommendations, four are directed to UNDP. Recommendations 3, 5 and 6 are directed to the Administrator, and recommendation 2 is directed to the Executive Board for its consideration.

30. Recommendation 3. The executive heads of United Nations system organizations should take individual or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, to revise the current CEB terminology relating to JIU recommendations by the end of 2025, with the aim of making it compatible with the criteria used by JIU so that factually correct information on the acceptance of JIU recommendations, based on the comments of CEB entities, is provided in the Secretary-General's notes on JIU reports. UNDP supports the current CEB classification of JIU recommendations; the CEB category of "partially support" is very useful to UNDP, as UNDP may be able to support only part of a recommendation, while not supporting some other aspects of it. For example, UNDP may agree with the recommendation but not the timeline noted as part of the recommendation, or a recommendation may be outside the sole remit of UNDP and as result UNDP may not be able to fully implement a recommendation. It is important to note that in accordance with Article 11 and 12 of the JIU Statute, the notes of the Secretary-General are an avenue for participating organizations to coordinate responses to recommendations. The added value is that the notes of the Secretary-General are a critical reference point in understanding the system-wide response perspective of the JIU system-wide recommendations. The notes of the Secretary-General provide valuable information and are used as a resource by UNDP, as evidenced in the UNDP report on the recommendations of the JIU where UNDP management responses to the JIU recommendations are aligned with the system-wide responses to the recommendations as recorded in the notes of the Secretary-General. Bearing this in mind, UNDP does not accept this recommendation.

31. Recommendation 5. The executive heads of United Nations system organizations who have not yet done so should, with immediate effect and on a continuing basis, provide detailed comments and appropriate information, as well as supporting evidence on the implementation of accepted recommendations in the JIU web-based tracking system so as to allow the monitoring of their full implementation. UNDP is compliant with this recommendation and considers it implemented. Pursuant to the UNDP [accountability framework](#), the Administrator presents his annual report to the Executive Board on the follow-up and the implementation of the JIU recommendations at the annual session of the Executive Board. Based on the decision of the Executive Board on the annual report taken at its annual session, UNDP records in the JIU web-based tracking system the status of recommendations of the JIU of relevance for UNDP, along with the position of UNDP on the recommendations put forward that are

addressed to the organization and its governing body. Formal follow-up on all open/in progress recommendations is done annually in the scope of coordinating the preparation of the UNDP report on the recommendations of the JIU report for the annual session of the Executive Board.

32. Recommendation 6. The executive heads of United Nations system organizations should, with immediate effect and on a continuing basis, ensure that detailed information and justification are provided in the JIU web-based tracking system for all JIU recommendations that are marked as “not accepted” or “not relevant”, and include this information in their periodic reporting to their legislative organs and governing bodies. UNDP is compliant with this recommendation and considers it implemented. UNDP includes detailed information and justification on accepted, not accepted and not relevant recommendations in its annual report on the implementation of JIU recommendations. These details are subsequently recorded in the JIU web-based tracking system following the decision of the Executive Board on the annual report taken at its annual session.

F. Budgeting in organizations of the United Nations system: Part I Comparative analysis (JIU/REP/2024/3 (Part I) and Part II Reference Tables ([JIU/REP/2024/3 \(Part II\)](#))

33. This JIU review provides the legislative organs, governing bodies and executive heads of participating organizations with up-to-date information on major budgeting procedures and practices within the organizations. Part I of the review consists of cross-organizational analysis of the major policies, techniques and practices used in budgeting by the organizations of the United Nations system. Part II of the review is a compilation of inputs from the participating organizations and is intended as a reference document for delegates and other stakeholders on budgeting in the organizations. Three of the review’s four recommendations are directed to UNDP: recommendation 1 is directed to the Administrator, and recommendations 2 and 3 are directed to the Executive Board for its consideration. UNDP supports the findings of the JIU review. The recommendations in the review align with the strong commitment of UNDP to further enhance transparency and budgeting practices.

34. Recommendation 1. The executive heads of the JIU participating organizations, in their capacity as members of CEB, should, by the end of 2027, update the Glossary of financial and budgetary terms and make it publicly available, inter alia, for use as a reference document in budgeting. Bearing in mind the system-wide nature of this recommendation, which is not the sole remit of UNDP, UNDP will be guided by system-wide processes and decisions, and notes that this recommendation is under consideration.

III. Status of UNDP implementation of Joint Inspection Unit recommendations

35. Thirty-three of the recommendations contained in the six JIU reports issued in 2024 were directed to UNDP. Of these, eight were accepted and implemented (24 per cent); 17 are under consideration (52 per cent); four are not accepted (12 per cent); and four are not relevant (12 per cent). Of the 33 recommendations directed to UNDP, 15 recommendations were addressed to the Executive Board (remarks are provided in annex II of this report). The remaining 18 recommendations were addressed to the Administrator as Executive Head, and the management responses are provided in chapter II of this report.

36. General Assembly resolution 60/258 requests the Joint Inspection Unit to enhance dialogue with participating organizations and strengthen the implementation of its recommendations. In accordance with that resolution, UNDP presents, in annexes III and IV of this report, a summary of the implementation status of relevant recommendations contained in the reports issued by the JIU in 2023 and 2022. Full narrative updates are provided in the web-based JIU follow-up system accessible to Member States.

37. Of the 15 recommendations directed to UNDP by the JIU in its reports issued in 2023 (annex III), UNDP has accepted and implemented 10 recommendations (66 per cent), one recommendation is in progress (7 per cent), three recommendations (20 per cent) are under consideration, and one recommendation (7 per cent) is considered not relevant.

38. Of the six recommendations directed to UNDP by the JIU in its note issued in 2022 (annex IV), UNDP has accepted and implemented three recommendations (50 per cent), one recommendation (17 per cent) is in progress, and two recommendations (33 per cent) are under consideration.

39. UNDP is committed to following up on the implementation of the recommendations it considers relevant to the organization, as well as continuing its contribution to various future initiatives of the JIU.

Annex I

Summary of reports issued by the Joint Inspection Unit in 2024 of relevance to UNDP

Document symbol	Title	Total recommendations	Directed at UNDP	Of which recommendation s directed to the Executive Board	Implementation status of recommendations directed to UNDP				
					Accepted		Under consideration	Not accepted	Not relevant
					Implemented	In progress			
JIU/REP/2023/6	Flexible working arrangements in United Nations system organizations	9	6	1	2	-	3	-	1
JIU/REP/2023/7	Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women	10	10	10	-	-	10	-	-
JIU/REP/2023/8	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	7	7	1	1	-	3	2	1
JIU/REP/2023/9	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	7	3	-	1	-	-	1	1
JIU/REP/2024/2	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	6	4	1	2	-	-	1	1
JIU/REP/2024/3 (Part I); JIU/REP/2024/3 (Part II)	Budgeting in organizations of the United Nations system: Part I Comparative analysis and Part II Reference Tables	4	3	2	2	-	1	-	-
Total		43	33	15	8	-	17	4	4

Reports of the Joint Inspection Unit issued outside the preparation timeline of the present report:

- [JIU/REP/2024/](#): Review of the implementation of the principle of mutual recognition within the United Nations system

Reports of the Joint Inspection Unit issued in 2024 not relevant to UNDP:

- [JIU/REP/2024/1](#): Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)

Annex II

Review of relevant Joint Inspection Unit recommendations in 2024 for consideration by the Executive Board

Recommendations	Remarks
Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6)	
<p>Recommendation 4</p> <p>The legislative organs and governing bodies of the United Nations system organizations should request, by the end of 2025, that the executive heads provide, as part of reporting on human resources management, periodic updates on the implementation of flexible working arrangements and teleworking policies, including statistical data, disaggregated by gender and other relevant dimensions, with a view to ensuring data-driven and evidence-based decision-making on flexible working arrangements management.</p>	<p>UNDP accountability-related reports and reporting schedule to its Executive Board are already defined in the UNDP accountability framework and implemented as such in the Executive Board's three sessions in a calendar year, as set out in Executive Board document DP/2008/16/Rev.1, approved by the Executive Board in decision 2008/37 (DP/2009/2) and implemented through the UNDP Accountability System Policy. UNDP already reports to its Executive Board through the Report of the Administrator on results and progress against the Strategic Plan, which contains the requisite information regarding UNDP people management. The UNDP People for 2030 Strategy underpins UNDP people management to deliver more and better results, enabling the organization to successfully implement its strategic plan. Flexible working arrangements are already embedded in the UNDP People for 2030 Strategy. Noting that this recommendation is addressed to the legislative/governing bodies, and whilst it is the prerogative of the Executive Board to decide on its agenda, considering the established reporting practices, UNDP management does not consider the recommendation relevant for the Executive Board.</p>

Recommendations	Remarks
Review of governance and oversight of the Executive Boards of the UNDP/UNFPA/UNOPS, UNICEF and UN-Women (JIU/REP/2023/7)	
Recommendation 1 <p>The Executive Boards should request that the Economic and Social Council clarify the definition of new initiatives, as outlined in General Assembly resolution 48/162, and define a process by which such initiatives will be recommended for approval, through the Council, to the General Assembly, as necessary.</p>	<p>The recommendation warrants careful consideration regarding the definition and scope of “new initiatives”. The Executive Board approves the UNDP strategic plan, which is developed through extensive consultations with Member States and other stakeholders. It also formally approves regional and country programme documents. UNDP scope of work is encompassed within these frameworks.</p>
Recommendation 2 <p>The Executive Boards should develop terms of reference that fully describe their governance responsibilities and adhere to the best practices in relation to the JIU benchmark and submit them for approval by the Economic and Social Council and the General Assembly.</p>	<p>UNDP recognizes the importance of clear roles and responsibilities. The current framework under General Assembly resolution 48/162 (A/RES/48/162) provides for effective governance.</p> <p>Introducing specific terms of reference may be duplicative of existing roles and responsibilities and established working methods of the Executive Board. Additionally, it raises questions about whether this would offer the same flexibility to the Board or potentially introduce constraints.</p>
Recommendation 3 <p>Based on their own approved terms of reference, the Executive Boards should develop terms of reference for Board members that are aligned with the JIU benchmark, including for specialized positions, such as Bureau members.</p>	<p>Building on the above, regarding any new terms of reference being aligned with the JIU benchmark of the governance architecture of the United Nations System vis-à-vis, the Executive Board may wish to consider:</p> <ul style="list-style-type: none"> • The distinct characteristics of Executive Boards, including their relationship with the General Assembly through the Economic and Social Council as established in resolution 48/162 (A/RES/48/162). • The specific context of geographical representation and rotation systems that ensure equitable participation from all Member States. • The multilateral nature of decision-making and consensus-building that characterizes United Nations governance. • The existing frameworks that guide Board member appointments and responsibilities. • The interconnected nature of oversight responsibilities shared among various United Nations bodies.
Recommendation 4 <p>The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.</p>	<p>The establishment of additional Executive Board committees requires evaluation to ensure enhancement rather than duplication of existing mechanisms or creation of parallel processes, for example, existing committees such as the Fifth Committee (on administrative and budgetary matters) and the Advisory Committee on Administrative and Budgetary Questions (ACABQ), responsible for expert examination of the programme budget of the United Nations, etc.</p>
Recommendation 5 <p>The Executive Boards should implement the recommendations made by JIU in its 2019 report on audit and oversight committees, including on strengthening the independence of an oversight</p>	<p>It is important to recognize that the UNDP Audit and Evaluation Advisory Committee (AEAC) consists of experienced, well-recognized experts who maintain their professional and ethical independence through established mechanisms. Current arrangements ensure both independence and effective administrative functioning.</p>

Recommendations	Remarks
<p>committee by having a direct reporting line to the Executive Board.</p>	<p>The AEAC provides independent advice to the UNDP Administrator on key issues related to the oversight functions of audit and investigation, evaluation and ethics, supporting the Administrator in fulfilling oversight responsibilities and holding senior managers accountable for compliance and performance. This is in line with the UNDP oversight policy, approved by the Executive Board.</p> <p>The annual report of the AEAC is made available to the Executive Board, and the Chair of the AEAC is present at relevant Board sessions to respond to queries. The AEAC Chair is also available for individual meetings with the President of the Board, should these be requested.</p> <p>Direct and unrestricted access is therefore already provided and guaranteed, and any independent body can provide reports or address questions to the Board. However, in the context of an international civil service, reporting lines to Principals need to be maintained for accountability, for compliance with rules and regulations, for access to the internal justice system, and to ensure the independence of judgement and advice from political interference. Oversight functions provide independent reports and advice through internal audits, investigations and evaluations and the external audit function (UNBOA), which reports separately and directly to Member States.</p>
<p>Recommendation 6</p> <p>The Executive Boards should request that their secretariats collaborate on the preparation of harmonized terms of reference for all Board secretariats, aligned with the JIU benchmark and submitted to their respective Boards for approval.</p>	<p>Any harmonization efforts should focus on enhancing efficiency and on how the Board operates and handles its procedures. If there are any performance issues with the Secretariat, it is within the Board's rights and responsibilities to bring these concerns directly to the attention of the heads of the agencies, who will address these in the context of the established staff rules and regulations and provide relevant remedial actions as necessary.</p>
<p>Recommendation 7</p> <p>The Executive Boards should assess their current rules of procedure and working methods to support more engaged participation by all Board members and more efficient and effective means for discussion and decision-making.</p>	<p>Between 2018 and 2020, Member States led a thorough consultative process to review and update the Executive Board's working methods. The current procedures and methods, adopted in 2021, support inclusive participation and effective decision-making. The membership reflects equitable geographical representation and ensures broad, effective participation as outlined in the established frameworks.</p> <p>The existing rules of procedure and working methods are designed to foster active participation from all members of the Board.</p> <p>Membership on each Executive Board is determined with due regard to equitable geographical representation and other relevant factors, ensuring the broadest and most effective participation. The number of seats on each Board takes into account the need for the effective conduct of its work.</p>
<p>Recommendation 8</p> <p>The Executive Boards should direct their respective organizations to ensure that the charters, frameworks, and terms of reference of independent and advisory functions and committees reflect the roles and responsibilities of the Boards, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure</p>	<p>UNDP regularly reviews charters and has established clear processes for Board engagement. Direct and unrestricted access for independent bodies to report to the Board is also well established.</p>

Recommendations	Remarks
independence.	
<p>Recommendation 9</p> <p>The Executive Boards should direct their respective organizations to ensure that the roles and responsibilities of the Boards for risk management are appropriately reflected in the organizational policies on risk management.</p>	<p>The UNDP Enterprise Risk Management framework aligns with ISO 31000:2018 standards and incorporates comprehensive risk management approaches. The Board's engagement in risk oversight is reflected through established mechanisms and regular reporting processes, including:</p> <ul style="list-style-type: none"> • Regular reporting on risk management in formal sessions. • The Board-approved UNDP accountability framework and oversight policy. • Comprehensive risk reporting through independent oversight functions. • The recent Executive Board decision 2024/1 (DP/2024/9), which introduced a recurring, dedicated risk management session during the first regular session.
<p>Recommendation 10</p> <p>By the end of 2024, each Executive Board should create an ad hoc committee to assess the recommendations (formal and informal) in the present review and prepare an action plan to address and implement them, including setting target dates and regular reporting on progress.</p>	<p>UNDP supports structured evaluation of the recommendations through appropriate mechanisms as outlined in Executive Board decision 2024/12 (DP/2024/25), including the two-track process of information gathering and working group establishment.</p>
<p>Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations (JIU/REP/2023/8)</p>	
<p>Recommendation 5</p> <p>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.</p>	<p>The Executive Board decides on the data it wishes UNDP to report on. As directed by the Executive Board, UNDP already has established personnel reporting modalities for the Executive Board through the Annual Report of the Administrator and the integrated results and resources framework report card and through the Annual Review of the Financial Situation and relevant annexes. Considering the established personnel reporting practices and noting that this recommendation is addressed to the legislative/governing bodies, should the Executive Board decide on further personnel reporting modalities, UNDP would do so accordingly. UNDP management does not consider the recommendation relevant for the Executive Board.</p>
<p>Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations (JIU/REP/2024/2)</p>	
<p>Recommendation 2</p> <p>The legislative organs and governing bodies of United Nations system organizations should, by the end of 2025, re-examine their processes for the consideration of JIU reports and recommendations, including their decision-making thereon and the monitoring of the implementation of JIU recommendations from previous years, by taking into account the good practice examples identified in the</p>	<p>The process for the consideration of JIU reports and recommendations is in line with the UNDP accountability framework as set out in Executive Board document DP/2008/16/Rev.1, approved by the Executive Board in decision 2008/37 (DP/2009/2) and implemented through the UNDP Accountability System Policy. The Executive Board of UNDP/UNFPA/UNOPS considers the reports of the JIU of relevance for UNDP during each annual session of the Executive Board in June as an addendum to the annual report of the UNDP Administrator. UNDP also follows the good practice examples listed in the JIU report. Noting that this recommendation is addressed to the</p>

Recommendations	Remarks
present report, as appropriate.	legislative/governing bodies, and whilst it is the prerogative of the Executive Board of UNDP/UNFPA/UNOPS to decide on its processes, UNDP management does not consider it necessary for the Executive Board to re-examine their processes for the consideration of JIU reports and recommendations, as such processes are already in place and are well-established. UNDP management, therefore, does not consider the recommendation relevant for the Executive Board.
Budgeting in organizations of the United Nations system: Part I Comparative analysis (JIU/REP/2024/3 (Part I)) and Part II Reference Tables (JIU/REP/2024/3 (Part II))	
Recommendation 2 The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations, in their capacity as members of CEB, to update, by the end of 2027, the Standard classification of objects of expenditure and make it publicly available, inter alia, for use as a reference document in budgeting.	This is an already established practice in UNDP, as the UNDP standard classification of objects of expenditure is harmonized with that of UNFPA, UNICEF and UN-Women through a harmonized approach to cost classification with aligned cost categories for improved transparency and accountability, per the Joint cost recovery policy which is publicly available. In 2024, the policy was updated by the four organizations through the Comprehensive review of the joint cost-recovery policy and approved by the organizations' Executive Boards at their second regular sessions (decision 2024/24 in Decisions adopted by the Executive Board of UNDP, UNFPA, UNOPS in 2024 DP/2025/2). Noting that this recommendation is addressed to the legislative organs/governing bodies and considering the established practice, UNDP management considers the recommendation to be implemented.
Recommendation 3 The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, starting with the next budget cycle, so as to ensure a meaningful decision-making process.	This is an already established practice in UNDP considering its harmonized approach with UNFPA, UNICEF and UN-Women on cost recovery, which provides sufficient level of detail of cost categories. This harmonized cost-recovery approach is acknowledged as a positive example in the JIU review report (vol. I, para. 170). Noting that this recommendation is addressed to the legislative organs/governing bodies and considering the established practice, UNDP management considers the recommendation to be implemented.

Annex III**Status of implementation of Joint Inspection Unit recommendations relevant to UNDP issued in JIU reports in 2023, as at 28 February 2025²**

Document symbol	Title	Total recommendations	Directed at UNDP	Of which recommendations directed to the Executive Board	Implementation status of recommendations directed to UNDP				
					Accepted		Under consideration	Not accepted	Not relevant
					Implemented	In progress			
JIU/REP/2023/2	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	7	1	1	1	-	-	-	-
JIU/REP/2023/3	Review of accountability frameworks in the United Nations system organizations	5	5	2	2	-	3	-	-
JIU/REP/2023/4	Review of mental health and well-being policies and practices in United Nations system organizations	11	9	1	7	1	-	-	1
Total		23	15	4	10	1	3	-	1

Reports of the Joint Inspection Unit issued in 2023 not relevant to UNDP:

- [JIU/REP/2023/1](#): Review of management and administration in the United Nations Population Fund
- [JIU/REP/2023/5](#): Review of management and administration in the Food and Agriculture Organization of the United Nations

² The management response update narratives to all JIU reviews are provided in the JIU web-based tracking system accessible to Member States.

Annex IV**Status of implementation of Joint Inspection Unit recommendations relevant to UNDP issued in JIU reports in 2022, as at 28 February 2025³**

Document symbol	Title	Total recommendations	Directed at UNDP	Of which recommendations directed to the Executive Board	Implementation status of recommendations directed to UNDP				
					Accepted		Under consideration	Not accepted	Not relevant
					Implemented	In progress			
JIU/NOTE/2022/1/Rev. 1	Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness	6	6	-	3	1	2	-	-
Total		6	6	-	3	1	2	-	-

Reports of the Joint Inspection Unit issued in 2022 not relevant to UNDP

- [JIU/REP/2022/1](#): Review of management and administration in the United Nations Human Settlements Programme (UN-Habitat)

³ The management response update narratives to all JIU reviews are provided in the JIU web-based tracking system accessible to Member States.