

Background Note: Briefing to the Executive Board

Annual Session 2025

UN-Women annual report on the recommendations of the Joint Inspection Unit for 2024

Summary

The background note summarizes the response of UN-Women to the recommendations contained in the reports of the Joint Inspection Unit (JIU) issued in 2024, including one report issued subsequent to the submission of the previous management response to JIU reports for 2023, which UN-Women submitted to the Executive Board at its annual session 2023. All seven reports contain recommendations directly relevant to UN-Women. Of the total 52 recommendations issued in the reports, 41 are addressed to UN-Women: 22 to the Executive Director and 19 to the Executive Board as the governing body of UN-Women. This report provides UN-Women management's responses to the relevant recommendations and includes an update on the implementation status of the recommendations contained in the JIU reports issued in 2023 and 2022.

The Executive Board may wish to take note of the present background note, including the responses from management to the 19 JIU recommendations intended for consideration by the Executive Board.

I. Overview

1. The Joint Inspection Unit (JIU) conducts system-wide and single organization reviews on cross-cutting issues. The reviews aim to identify best practices, propose benchmarks and facilitate information-sharing throughout the organizations of the UN system that have adopted the JIU Statute. Each report includes recommendations for review by the executive leadership or the legislative/governing bodies of each organization.
2. This UN-Women background note to the Executive Board contains a brief overview of the UN-Women management response to JIU reports issued between 1 January and 31 December 2024¹. The complete JIU reports, additional annexes, and comments, such as the United Nations System Chief Executives Board for Coordination (CEB), are available on the JIU website or through the hyperlinked document reference IDs throughout this note.
3. The reports included in this background note 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 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 ([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 management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women ([JIU/REP/2024/1](#)); (F) 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](#)); and (G) Budgeting in organizations of the United Nations system ([JIU/REP/2024/3](#), [Part I – Comparative analysis](#), [Part II Reference tables](#)). The acceptance and implementation status of the 41 recommendations as of 28 February 2025 can be summarized as follows, with full details provided in annex I:
 - (a) UN-Women accepted 24 recommendations, of which 14 are implemented and ten are in progress.
 - (b) 13 recommendations are under consideration.
 - (c) Two recommendations are not accepted.
 - (d) Two recommendations are not relevant to UN-Women.
4. UN-Women continues to follow up on and implement all JIU recommendations accepted by the Entity. Details of the acceptance and implementation status for reports issued in 2022 and 2023 are available in annexes III and IV.

II. Highlights of Joint Inspection Unit reports issued in 2024

5. The following section provides a summary of the seven reports containing recommendations assigned to UN-Women for action and includes a concise overview of UN-Women’s response to the recommendations. For full details on the acceptance and implementation of recommendations, as well as detailed management comments, refer to annexes I and II.

A. Flexible working arrangements in United Nations system organizations ([JIU/REP/2023/6](#), 12 February 2024)

6. UN-Women welcomes the report of the review of flexible working arrangements in the United Nations system organizations, which aims to assess and compare flexible working arrangements policies and practices across United Nations system organizations, focusing on their status, utilization, and implementation. The

¹ In addition to the reports issued between 1 January and 31 December 2024, this management response also includes one report (JIU/REP/2023/7) which was issued subsequent to the previous management response to JIU for 2023, which UN-Women submitted to the Executive Board at its annual session 2023.

report analyzes the impact and operational benefits of these arrangements, explores areas for improvement, identifies good practices and lessons learned, and seeks to enhance system-wide coherence.

7. The report contains a total of nine formal recommendations, of which six are directed at UN-Women: five to the Executive Director and one to the Executive Board. (CEB comments are available in [A/79/693/Add.1](#).)
8. UN-Women revised its Flexible Work Policy in April 2024, drawing on the findings and recommendations of the JIU. In doing so, UN-Women adopted the UN Model Policy on flexible work (**recommendation 1**), integrated flexible work into the HR strategy (**recommendation 3**), clearly defined commuting distance for HQ/ New York metropolitan area while advising that local commuting distances be aligned with the common practice of the UN Country Team (**recommendation 5**), and launched an electronic request system with reporting capabilities (**recommendation 6**). UN-Women is evaluating how best to include questions pertaining to flexible work in the next global engagement strategy (**recommendation 2**).

B. 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 ([JIU/REP/2023/7](#), 15 December 2023)

9. UN-Women management welcomes the report on the review of the 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 and takes note of its recommendations. The review aims to assess how the Executive Boards perform their governance and oversight functions, in addition to identifying risks, gaps, and opportunities among current practices and recommending specific actions intended to streamline and enhance governance processes, drawing on relevant best practices in relation to governance and oversight.
10. The report contains a total of ten formal recommendations, all of which are directed to the Executive Board.
11. UN-Women welcomes the establishment of a Joint Working Group to study the report and recommendations, and develop actionable strategies for their implementation, in accordance with decision 2025/2 and approval of its terms of reference. Updates on the progress made in this process will be included in every formal session of the Executive Board for action, as requested by the Executive Board decision 2024/3, paragraph 7.
12. UN-Women management is fully committed to providing support and technical inputs expeditiously to Executive Board requests related to the implementation of this process. The reflections of UN-Women on the JIU report were shared with the Executive Board at the 2025 first regular session, available [here](#).

C. Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations ([JIU/REP/2023/8](#), 4 March 2024)

13. UN-Women management welcome the review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations. The report reviews the policies, regulations, rules, practices, and processes regarding the use of non-staff personnel across UN organizations. It assesses the adequacy and effectiveness of these policies, identifies challenges and lessons learned, and highlights good practices. The review aims to inform the legislative bodies and executive heads of participating organizations about the current state of these policies and guide future workforce-related initiatives.
14. The report contains a total of seven formal recommendations, all of which are directed at UN-Women: six to the Executive Director and one to the Executive Board. (CEB comments are available in [A/79/694/Add.1](#).)
15. UN-Women management agrees with and has adopted the standard definition for “affiliate personnel” (**recommendations 1 and 2**), provides regular guidance and advice to hiring managers on the proper use of non-staff contract modalities (**recommendation 3**) and stands ready to provide relevant data and information on the use of affiliate personnel as requested (**recommendation 5**). UN-Women’s use of the UNDP Partner Personnel Service Agreement (PSA) includes enhanced social benefits for some groups of affiliate personnel (**recommendation 4**). As recognized in the JIU report paragraph 180, UN-Women is one of only eight

participating organizations to have conducted an internal audit on the use of non-staff personnel (**recommendation 6**). While UN-Women recognizes the value of system-wide coherence and harmonization, policies, standards and principles must remain responsive to individual organizational needs. Regarding the creation of minimum standards and principles for non-staff contracts, UN-Women concurs with the CEB's comments and finds the recommendation unfeasible due to the inherent differences in non-staff contractual arrangements and the varied mandates, programmes, and operational requirements across UN system entities (**recommendation 7**).

D. Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations ([JIU/REP/2023/9](#), 25 March 2024)

16. UN-Women management welcomes the review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organization. The report highlights best practices concerning the transparency, quality, coordination, harmonization, effectiveness, efficiency, and long-term financial sustainability of health insurance schemes for active and retired staff and identified areas for improvement. The review assesses health insurance plans co-sponsored by the participating organizations, focusing on effectiveness, cost containment, service quality, and financial sustainability. It also explores opportunities for harmonization, coordination, and cooperation, and examines after-service health insurance liability disclosure and funding strategies.
17. The report contains a total of seven formal recommendations, of which two are directed at the Executive Director of UN-Women. (CEB comments are available in [A/79/695/Add.1](#).)
18. The majority of the recommendations are not addressed to UN-Women. However, regarding the protection of personal data, UN-Women is committed to the highest level of data protection and works closely with UNDP in this regard (**recommendation 5**). Regarding the inclusion of family members of staff in after-service health insurance, UN-Women concurs with the CEB's comments and notes that implementation is beyond its sole remit, as insurance plans are managed by the UN and UNDP (**recommendation 3**). Additionally, existing policies already include restrictions on family eligibility and re-enrollment.

E. Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women ([JIU/REP/2024/1](#), 2 July 2024)

19. UN-Women management welcomes the review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women. The review objective is for the JIU to provide an independent assessment of organizational arrangements and processes, regulatory frameworks, and related practices concerning UN-Women's management and administration, with the aim to identify opportunities for UN-Women to further enhance its effectiveness and efficiency. The review focuses on the areas of governance, leadership, and executive management; strategic planning and change management; organizational structure and field presence; budget and finance management; human resources management; information and communications technology; other administrative services; risk management; accountability and oversight; outreach and advocacy; partnerships management; and inter-agency collaboration.
20. Overall, the report supports UN-Women's achievements, role, and mandate, as well as its continued growth 'to further fulfill its unique triple mandate'. It also notes that UN-Women 'should be further empowered as a central actor in and a custodian of the gender agenda, as well as a knowledge hub, working in partnership with all the stakeholders to ensure that a gender perspective is properly reflected in policies and programmes across the world'.
21. The report contains a total of nine formal recommendations, all of which were directed at UN-Women: five to the Executive Director and four to the Executive Board. The detailed management response, as submitted to the Executive Board at the 2024 second regular session, is available [here](#).
22. UN-Women revised its Internal Management Framework and established a Global Management Team to strengthen HQ–field representation (**recommendation 2**). It is committed to reviewing the relevance of core programmable criteria (**recommendation 4**) and advancing full implementation of the Cost Recovery Policy (**recommendation 3**). Regular updates on the Pivot to Regions and Countries Initiative are provided to the Executive Board, including during the first regular session and an informal briefing in March 2025

(**recommendation 5**) and the organizational structure is being optimized by reinforcing the second line of defense in the context of the 2026–2027 Integrated Budget (**recommendation 6**). UN-Women is also developing new Knowledge Management and Human Resources strategies to support the 2026–2029 Strategic Plan (**recommendations 7 and 8**). On the affiliate workforce, the organization reports regularly to oversight bodies and is considering an indicator to monitor its use (**recommendation 9**). UN-Women remains ready to support enhanced engagement between the Executive Board and the Commission on the Status of Women, noting that it is for Member States to further explore the relation between these two bodies (**recommendation 1**).

F. 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](#), 9 September 2024)

23. The review was a follow-up to the 2015 review ([JIU/REP/2017/5](#)) on the acceptance and implementation of JIU recommendations. The report maps the current situation regarding how JIU reports are considered and the decision-making process for accepting and implementing its recommendations by participating organizations, as well as their legislative organs and governing bodies. The main objective is to assess the effectiveness of this process and evaluate the progress made since the previous review.
24. The report contains a total of six formal recommendations, of which four are directed at UN-Women: three to the Executive Director and one to the Executive Board. (CEB comments are available in [A/79/717/Add.1](#).)
25. UN-Women management regularly updates the JIU’s web-based tracking system at least twice annually, ensuring clear justification for recommendations marked as “not accepted” or “not relevant” (**recommendations 5 and 6**). In 2025, a revised background note format for the Executive Board was introduced to provide more comprehensive information, incorporating findings and best practices from the above-mentioned report (**recommendation 2**). While noting the JIU’s position on terminology differences, UN-Women supports the CEB’s more flexible approach, which better captures organizational nuances and emphasizes that the JIU and CEB processes remain separate and distinct (**recommendation 3**).

G. Budgeting in organizations of the United Nations system (JIU/REP/2024/3, [Part I – Comparative analysis](#), [Part II Reference tables](#), 6 January 2025)

26. The review aims to provide updated information on budgeting practices and procedures within the United Nations system, revisiting a topic that the 1989 JIU report addresses. The review objectives are to map current budgeting procedures, conduct a cross-organizational analysis of policies, techniques, and practices, and identify challenges, lessons learned, and good practices. Additionally, the review examines the impact of reforms like results-based budgeting and International Public Sector Accounting Standards (IPSAS) adoption on budgeting practices, while highlighting the diversity in practices across different UN organizations.
27. The report contains a total of four recommendations, of which three are directed at UN-Women: one to the Executive Director and two to the Executive Board. (Comments from the CEB are not available at the time of this note’s publication but will be made available on the JIU website once published.)
28. UN-Women is committed to ensuring that reporting is fully transparent and provides consistent information with regards to budgeting. In this context, the classification of expenditure objects by UN-Women is governed by the Executive Board-approved Joint Cost Recovery Policy, which is harmonized across UNDP, UNFPA, UN-Women, and UNICEF, and is publicly accessible (**recommendation 2**). Furthermore, UN-Women remains committed to preserving the level of detail provided in its budget documents, in full compliance with the approved Joint Cost Recovery Policy (**recommendation 3**). Regarding the glossary of financial and budgetary terms, UN-Women will advocate for the implementation of this recommendation through the Finance and Budget Network (**recommendation 1**).

Annex I

Summary of reports issued by the Joint Inspection Unit in 2024 of relevance to UN-Women, as of 28 February 2025

Document symbol	Title	Recommendations			Implementation status of recommendations addressed to UN-Women				
		Total	Addressed to UN-Women Executive Director	Addressed to legislative/governing body	Accepted		Under consideration	Not accepted	Not relevant
					Implemented	In progress			
JIU/REP/2023/6	Flexible working arrangements in United Nations system organizations	9	5	1	4	1	1	-	-
JIU/REP/2023/7	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	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	6	1	3	2	-	1	1
JIU/REP/2023/9	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the	7	2	-	1	-	-	-	1

	United Nations system organizations								
JIU/REP/2024/1	Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women	9	5	4	2	6	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	3	1	2	1	-	1	-
JIU/REP/2024/3 Part I and Part II	Budgeting in organizations of the United Nations system Part I - Comparative analysis and Part II Reference tables	4	1	2	2	-	1	-	-
Total		52	22	19	14	10	13	2	2

Reports of the Joint Inspection Unit issued in 2024 not relevant to UN-Women:

N/A

Annex II

Summary of the status of Joint Inspection Unit (JIU) recommendations addressed to UN-Women, 1 January–31 December 2024

<i>Relevant recommendations</i>	<i>Remarks</i>
Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6)²	
1. Recommendations addressed to the governing body/ Executive Board ³	
<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>Under consideration</p> <p>Responsible division: Human Resources Division (HRD)</p> <p>The new Flexible Work Policy and the electronic request system were rolled out in April 2024. The online approval process includes a dashboard function (set to be completed by 2025), which compiles statistical data, disaggregated by gender and other relevant dimensions. UN-Women will provide periodic updates to the Executive Board when required.</p>
2. Recommendations addressed to the executive head	
<p>Recommendation 1</p> <p>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 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.</p>	<p>Accepted and implemented</p> <p>Responsible division: HRD</p> <p>UN-Women promulgated a Flexible Work Policy in April 2024 that adopted the UN Model Policy definition of “flexible work”. This definition meets UN-Women’s needs for covering various means of working flexibly.</p>
<p>Recommendation 2</p> <p>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.</p>	<p>Accepted and in process</p> <p>Responsible division: HRD</p> <p>UN-Women will assess the impact of flexible work on staff well-being and performance as part of the next global engagement survey.</p>
<p>Recommendation 3</p> <p>The executive heads of the United Nations system organizations should integrate flexible working arrangement considerations into the next iteration of</p>	<p>Accepted and implemented</p> <p>Responsible division: HRD</p>

² Document symbol numbers of the Joint Inspection Unit reports do not correspond with the year of issuance.

³ Where recommendations are addressed to the Executive Board in its capacity as UN-Women’s governing body, UN-Women management offers insights for consideration. UN-Women management stands ready to be guided by any request from the Executive Board with regards to the recommendations.

<i>Relevant recommendations</i>	<i>Remarks</i>
<p>their organization’s human resources management strategy, in order to ensure a strategic approach to flexible working arrangements.</p> <p>Recommendation 5</p> <p>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.</p> <p>Recommendation 6</p> <p>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.</p>	<p>Recognizing that flexible work has become integral to the new ways of work, given its positive impact on personnel well-being and as a means of retaining high quality talent, UN-Women confirms that it has taken into consideration all human resources related support strategies.</p> <p>Accepted and implemented</p> <p>Responsible division: HRD</p> <p>UN-Women adopted the United Nations’s (UN) determination of commuting distances for Headquarters (HQ)/New York Metropolitan area. For field duty stations, the policy advises that the commuting distances for any duty station should align with the common practice in United Nations Country Team (UNCT).</p> <p>Accepted and implemented</p> <p>Responsible division: HRD</p> <p>UN-Women launched an electronic request system April 2024. Reporting capabilities and dashboards are utilized to monitor and track flexible work arrangements.</p>

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 ([JIU/REP/2023/7](#))

1. Recommendations addressed to the governing body/ Executive Board³

<p>Recommendation 1</p> <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>Under consideration</p> <p>Responsible division: EBS</p> <p>UN-Women management takes note of JIU/REP/2023/7 and welcomes the nominations of the 15 members of the working group in accordance with decision 2025/2 and approval of its terms of reference.</p> <p>As noted by the JIU in its 2023 report, this review process is driven by Member States. An update on the progress made to this process will be included in every formal session of the Executive Board for action, as requested by the Executive Board decision 2024/3, paragraph 7. UN-Women management is fully committed to providing support and technical inputs</p>
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expeditiously to Executive Board requests related to the implementation of this process.

Recommendation 2

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.

Recommendation 3

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.

Recommendation 4

The Executive Boards should, as part of their overall structures, consider creating appropriate committees and corresponding terms of reference.

Recommendation 5

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 committee by having a direct reporting line to the Executive Board.

Recommendation 6

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.

Recommendation 7

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.

Recommendation 8

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 independence.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Recommendation 9

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.

Under consideration

Responsible division: EBS

See response to recommendation 1.

Recommendation 10

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.

Under consideration

Responsible division: EBS

See response to recommendation 1.

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

1. Recommendations addressed to the governing body/ Executive Board³

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.

Accepted and in progress

Responsible division: HRD

UN-Women complies and provides such data when requested.

2. Recommendations addressed to the executive head

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.

Accepted and implemented

Responsible division: HRD

UN-Women adopted the standard definition for “affiliate personnel”. This is reflected in the Policy, Procedures and Guidance (PPG) framework Glossary of Definitions to ensure consistency in use of the term and its definition.

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.”

Accepted and implemented

Responsible division: HRD

See response to recommendation 1.

Recommendation 3

The executive heads of the United Nations system organizations should conduct periodic reviews of their

Accepted and implemented

Responsible division: HRD

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 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.

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.

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.

UN-Women’s HRD regularly monitors and provides advice and guidance to hiring managers on proper use of contract modalities, including making recommendations for the establishment of staff positions when appropriate.

Accepted and implemented

Responsible division: HRD

UN-Women adopted the United Nations Development Programme (UNDP) Partner Personnel Service Agreement (PSA) modality which includes enhanced social benefits for some groups of affiliate personnel such as standardized annual leave accumulation, sick leave, parental leave, health insurance and remuneration referenced to based civil service comparator.

Not relevant

Responsible division: HRD

As recognized in the JIU report para 180, UN-Women is one of only eight organizations to have conducted a dedicated internal audit on the use of non-staff personnel over the previous five years. The report is publicly available here: [IEAS/IAS/2021/005](https://www.un.org/en/ias/2021/005). Bearing this in mind, UN-Women considers this recommendation as not relevant.

Not accepted

Responsible division: HRD

UN-Women aligns with the CEB comments on this recommendation and does not consider this recommendation feasible due to the incomparability of non-staff contractual policies and the diversity of mandates, programmes and operational needs across the UN system organizations. While UN-Women recognizes the value of system-wide coherence and harmonization, policies, standards and principles must meet UN-Women’s individual needs. Bearing this in mind, UN-Women management does not accept the recommendation.

Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations organizations ([JIU/REP/2023/9](https://www.un.org/en/jiu/2023/9))

1. Recommendations addressed to the governing body/ Executive Board³

Report does not include any recommendations addressed to the legislative body/ Executive Board

2. Recommendations addressed to the executive head

Recommendation 3

The executive heads of United Nations system organizations who have not yet done so should, by the

Not relevant

Responsible division: HRD

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.

UN-Women aligns with the comments on this specific recommendation of the CEB in the note by the Secretary-General to this review ([A/79/695/Add1](#), paragraph 14). Implementation is not solely under the jurisdiction of UN-Women administration, as we participate in insurance plans managed by the UN and UNDP. Any changes would require adjustments by the respective insurance funds.

It is important to note that restrictions on family eligibility for coverage under the after-service health insurance are embedded in the current policies managed by UNDP and the UN. For instance, the Medical Insurance Plan (MIP), managed by UNDP for local staff/retirees, is conditional upon meeting a qualifying number of cumulative years of service and includes restrictions on re-enrolling family members who have previously withdrawn from coverage.

Bearing this in mind, UN-Women considers the recommendation not relevant.

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.

Accepted and implemented

Responsible division: HRD

UN-Women is committed to the highest level of data protection. UN-Women works closely with UNDP on the transfer of confidential reports and providing guidance to personnel on the transfer of such information.

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

1. Recommendations addressed to the governing body/ Executive Board³

Recommendation 1

The Executive Board should request that the Executive Director submit, at the Board's 2025 annual session, a proposal for enhancing the interactions between the Board and the Commission on the Status of Women within the multi-tiered intergovernmental structure of UN-Women, as envisaged by the General Assembly in its resolution 64/289, allowing consideration of the work of the Entity in a more integrated manner, and transmit the proposal to the Bureau of the Commission.

Under consideration

Responsible division: EBS & Policy, Programme, and Intergovernmental Division (PPID)

In response to the recommendation to enhance interactions between the UN-Women Executive Board (EB) and the Commission on the Status of Women (CSW), UN-Women stands ready to support its governing bodies as appropriate.

It is important to note that the EB and CSW are two intergovernmental bodies of a different nature. However, it is to note that founding resolution 64/289 mandates Member States to further explore the relation between these two bodies to ensure effective coherence between the operational and normative mandates,

Recommendation 4

The Executive Board should request that the Executive Director prepare a report assessing the relevance of the core programmable criteria adopted by the Consultative Committee of the United Nations Development Fund for Women in 2009, in the light of the current working environment and the upcoming implementation of the pivot to the field initiative, and submit a proposal for change, as required, for consideration by the Board at its first regular session in 2026.

Recommendation 5

The Executive Board should request that the Executive Director present, at the 2025 annual session of the Board, a plan for the implementation of the pivot to the field initiative with an elaboration of the substantive and economic returns, accompanied by a realistic determination of the financial resources required to operate such a reform in a way that enhances the effectiveness and efficiency of UN-Women in pursuing its triple mandate to serve all its stakeholders and support its personnel, and report on the implementation of the initiative on an annual basis.

Recommendation 6

The Executive Board should direct the Executive Director to prepare a comprehensive action plan aimed at strengthening the second-line functions within UN-Women, containing milestones for its implementation, including a statement of internal control, and resource requirements in the context of the integrated budget 2026–2027, and submit it for consideration by the Board at its 2025 annual session.

2. Recommendations addressed to the executive head

Recommendation 2

The Executive Director should, by mid-2025, revise the terms of reference of the executive management committees in order to improve complementarity and synergies among them, take measures to include adequate field representation and ensure their proper functioning through regular meetings and record-

possibly under the guidance of ECOSOC as both the EB and CSW report to ECOSOC.

Accepted and in progress

Responsible division: PPID & Strategy, Planning, Resources and Effectiveness Division (SPRED)

UN-Women is committed to assessing the relevance of the core programmable criteria adopted by the Consultative Committee of the United Nations Development Fund for Women in 2009, including by reviewing existing and up-to-date data from internal and external sources. This may include OECD-DAC data and various Sustainable Development Goals (SDGs) and gender indices, the internal Core Resource Allocation Tool as well as resource allocation decision-making methodologies used by other UN agencies. Internal discussions across relevant Divisions have already been initiated, with the aim to complete the assessment by the second quarter of 2026.

Accepted and in progress

Responsible division: SPRED

UN-Women has provided detailed and regular updates to the Executive Board on the aims, scope, and implementation of UN-Women's internal reform initiatives, including its Pivot to Regions and Countries, as part of its briefing on the implementation of Resolution 72/279 on United Nations Development System (UNDS) Reform and through dedicated informal briefings and information notes on the Pivoting to Regions and Countries initiative.

UN-Women is committed to continuing to provide such updates to the Executive Board.

Accepted and in progress

Responsible division: SPRED

UN-Women will address this recommendation in the context of the development of the next Integrated Budget 2026-2027, which will be presented to the Executive Board at the 2025 annual session.

Accepted and implemented

Responsible division: Office of the Executive Director (EDO)

In April 2024, UN-Women's Executive Director formally launched the organization's updated internal

keeping for the purposes of transparency and accountability in decision-making.

governance framework. Key elements of this redefined architecture include:

- A revised Internal Management Framework, with an emphasis on integrating UN-Women’s governance structures, including through clear reporting lines and coordination amongst the secretariats of the relevant bodies.
- The launch of the Global Management Team (in lieu of the former Senior Management Team) with improved balance in strategic focus and representation between HQ and the field.

This update was accompanied by revised terms of reference (where appropriate) for all constituent bodies, which specify the scope and mandate of each internal governance body, outline key procedural elements (such as meeting frequency, chairing arrangements, and membership), and clarify decision-making roles. All revised terms of reference were issued as part of UN-Women’s PPGs. In addition, a regular meeting of the secretariats of the internal governance bodies was established in 2024. This coordination mechanism meets quarterly and aims to increase communication and coordination amongst UN-Women’s internal governance bodies.

Recommendation 3

The Executive Director should, by the end of 2025, issue a standard operating procedure complementing the UN-Women Cost Recovery Policy, as well as other guidance documents, to support implementation of standardized cost recovery principles and practices across the Entity, supported by specific training sessions.

Accepted and in progress

Responsible division: SPRED

UN-Women is actively working to ensure full implementation of its Cost Recovery Policy. In this regard, a dedicated Direct Project Cost (DPC) Team was instituted to finalize the standard operational procedures, guidance, and templates to support the implementation of standardized cost recovery principles and practices. Capacity-building sessions and the establishment of a help desk will further support this work.

Recommendation 7

The Executive Director should, by 2026, finalize a comprehensive knowledge management strategy to support an organization-wide approach to knowledge management, aligned with the mandate, goals and objectives of UN-Women, and place its implementation under the responsibility of a senior-level officer to strengthen its thought leadership in gender equality and empowerment of women.

Accepted and in progress

Responsible division: PPID

A new Knowledge Management Strategy will be completed by the end of 2025 to accompany the new Strategic Plan 2026-2029.

Recommendation 8

The Executive Director should prepare a comprehensive human resources management strategy covering all parts of UN-Women and all categories of its workforce, and report biennially on its

Accepted and in progress

Responsible division: HRD

The new Human Resources management strategy will be prepared alongside and in-line with the requirements of the new Strategic Plan 2026-

implementation to the Executive Board, starting in 2026.

Recommendation 9

The Executive Director should introduce a regular reporting mechanism on the use of the UN-Women affiliate workforce, starting in 2026, assessing the use of such contractual modalities within the Entity in terms of flexibility, cost-effectiveness, reputational risk, institutional knowledge and the nature of the functions performed, among others.

2029. During the preparation of this Strategic Plan, UN-Women will also review and update the organizational effectiveness and efficiency indicators related to HR management. The implementation of results against key milestones and targets will be regularly monitored and reported on in-line with the Strategic Plan monitoring and reporting process, including through the Executive Director’s Annual Report to the Executive Board.

Accepted and in progress

Responsible division: HRD

UN-Women implemented a corporate dashboard that provides information to internal stakeholders on the use of the affiliate workforce. In addition, UN-Women reports to its oversight bodies (e.g., Executive Board, UNBOA, ACABQ, etc.) on the use of affiliate workforce. UN-Women will review and update the organizational effectiveness and efficiency indicators related to HR management during the preparation of the new Strategic Plan 2026-2029. UN-Women is considering including a key performance indicator (KPI) on the use of the affiliate workforce and would report on this KPI in-line with the SP monitoring process.

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

1. Recommendations addressed to the governing body/ Executive Board³

Recommendation 2

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 present report, as appropriate.

Accepted and in progress

Responsible division: EBS & SPRED

UN-Women stands ready to respond to requests from its Executive Board for any changes to the existing reporting on JIU reports and recommendations. However, Member States seem satisfied with the current way the Executive Board considers JIU matters. JIU reports and recommendations are submitted as an official annex to the Executive Director's Annual Report and submitted during the Annual Session. Starting in 2025, UN-Women revised the format of the background note in an effort to provide more comprehensive information to the Executive Board, incorporating the findings and best practices from JIU/REP/2024/2.

2. Recommendations addressed to the executive head

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

Not accepted

Responsible division: SPRED

UN-Women aligns with the comments of the CEB and favors the current approach utilized by the CEB which allows for the ‘partial support’ of recommendations.

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.

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.

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.

UN-Women notes that the purposes of the CEB and JIU reporting are distinct and separate. Bearing this in mind, UN-Women does not accept this recommendation.

Accepted and implemented

Responsible division: SPRED

UN-Women consistently reflects updated management actions in the JIU web-based tracking system. At minimum, updates are uploaded twice per year as part of the corporate reporting process during the second and fourth quarters. Additionally, updates are reflected as needed throughout the year.

Accepted and implemented

Responsible division: SPRED

UN-Women provides a justification in the JIU web-based tracking system as well as to the UN-Women Executive Board when recommendations are assessed as “not accepted” or “not relevant”.

Budgeting in organizations of the United Nations system (JIU/REP/2024/3, [Part I – Comparative analysis](#), [Part II Reference tables](#))

1. Recommendations addressed to the governing body/ Executive Board³

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.

Accepted and implemented

Responsible division: SPRED

UN-Women's classification of objects of expenditure is determined by the Joint Cost Recovery Policy harmonized across UNDP, UNFPA, UN-Women and UNICEF. This policy is jointly approved by the Executive Boards of UNDP, UNFPA, UN-Women & UNICEF. UN-Women is committed to ensuring that reporting is fully transparent and consistent across the four entities in alignment with the Executive Board approved Joint Cost Recovery Policy. Bearing this in mind, UN-Women management considers this recommendation as 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

Accepted and implemented

Responsible division: SPRED

UN-Women is committed to ensuring that we continue to maintain the level of detail in compliance with the approved Joint Cost Recovery Policy, consistent with UNDP, UNFPA and UNICEF.

next budget cycle, so as to ensure a meaningful decision-making process.

2. Recommendations addressed to the executive head

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.

Under consideration

Responsible division: SPRED

UN-Women supports this recommendation and will advocate through the Finance and Budget Network for implementation.

Annex III

Summary of reports issued by the Joint Inspection Unit in 2023 of relevance to UN-Women, as of 28 February 2025

Document symbol	Title	Recommendations			Implementation status of recommendations addressed to UN-Women				
		Total	Addressed to the Executive Director	Addressed to the Executive Board	Accepted		Under consideration	Not accepted	Not relevant
					Implemented	In progress			
JIU/Note/2022/1	Review on measures and mechanisms for addressing racism and racial discrimination	6	6	0	3	3	-	-	-
JIU/REP/2023/3	Review of accountability frameworks in the United Nations system organizations	5	3	2	1	1	2	1	-
JIU/REP/2023/4	Review of mental health and well-being policies and practices in United Nations system organizations	11	8	1	5	4	-	-	-
JIU/REP/2023/2	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	7	0	1	-	-	-	1	-
Total		29	17	4	9	8	2	2	-

Reports of the Joint Inspection Unit issued in 2023 not relevant to UN-Women:

JIU/REP/2023/1: Review of management and administration in the United Nations Population Fund (UNFPA)

JIU/REP/2023/3: Review of management and administration in the Food and Agriculture Organization of the United Nations

Annex IV

Summary of reports issued by the Joint Inspection Unit in 2022 of relevance to UN-Women, as of 28 February 2025

Document symbol	Title	Recommendations			Implementation status of recommendations addressed to UN-Women				
		Total	Addressed to the Executive Director	Addressed to the Executive Board	Accepted		Under consideration	Not accepted	Not relevant
					Implemented	In progress			
JIU/REP/2021/4	Review of the management of implementing partners in United Nations system organizations	10	8	2	7	1	-	-	2
JIU/REP/2021/5	Review of the ethics function in the United Nations system	4	3	1	2	-	1	-	1
JIU/REP/2021/6	Business continuity management in United Nations system organizations	6	5	1	5	1	-	-	-
Total		20	16	4	14	2	1	-	3

Reports of the Joint Inspection Unit issued in 2022 not relevant to UN-Women:

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