



Governing Body

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Programme, Financial and Administrative Section

PFA

Audit and Oversight Segment

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Matters relating to the Joint Inspection Unit

Purpose of the document

This document provides information on the annual report of the Joint Inspection Unit of the United Nations System (JIU) for 2024 and its programme of work for 2025, and a summary of seven reports published by the JIU in 2024. In addition, the document provides information on the status of the follow-up to the JIU recommendations that are addressed to the ILO in these seven reports and to those presented to the Governing Body in the previous three years. The Governing Body is invited to provide guidance on the information contained in this document (see the draft decision in paragraph 38).

Relevant strategic objective: None.

Main relevant outcome: Enabler B: Improved leadership and governance.

Policy implications: Subject to guidance from the Governing Body.

Legal implications: Subject to guidance from the Governing Body.

Financial implications: Subject to guidance from the Governing Body.

Follow-up action required: Subject to guidance from the Governing Body.

Author unit: Strategic Programming and Management Department (PROGRAM).

Related documents: [GB.294/PV](#), para. 210; [GB.355/PFA/7/REF/1](#); [GB.355/PFA/7/REF/2](#).

► Report of the Joint Inspection Unit for 2024 and programme of work for 2025

1. The 2024 annual report ¹ of the Joint Inspection Unit of the United Nations system (JIU) provides information on, among other things, the JIU reports issued in 2024 ² and the follow-up to recommendations by the participating organizations. It also lists the reviews planned for 2025, ³ including on six issues that concern the ILO as part of the United Nations (UN) system:
 - (a) policies and practices for determining the rates of programme support costs;
 - (b) the strategic planning function;
 - (c) recruitment policies and practices;
 - (d) travel arrangements;
 - (e) data governance frameworks;
 - (f) the decentralized evaluation function.
2. Annex IV to the report shows that the ILO's contribution (US\$147,805) to the JIU budget for 2024 represents 1.69 per cent of the total contributions of all participating organizations.

► Summary of the relevant JIU reports published in 2024

3. In accordance with the established procedure, the Office submits to the Governing Body annually a summary of JIU reports containing recommendations addressed to the ILO, among other UN system organizations, along with a summary of the comments made by the UN System Chief Executives Board for Coordination (CEB) and the comments of the Office. Seven relevant JIU reports, with a total of 34 recommendations, are presented to the Governing Body at its current session, as summarized below.

1. Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the UN system organizations

4. Report JIU/REP/2023/2 ⁴ includes six recommendations for action addressed to the ILO, among other relevant UN system organizations. Two of them are addressed to the Governing Body for its consideration and guidance:

¹ United Nations, *Report of the Joint Inspection Unit for 2024 and programme of work for 2025*, Official Records of the General Assembly, Supplement No. 34, General Assembly, 79th Session, New York, 2025 (A/79/34).

² All the JIU reports that have been published to date are available on the [JIU website](#) in English, French and Spanish, among other UN official languages.

³ In September 2025, the JIU announced that an additional UN system-wide review on emergency response mechanisms had been added to its programme of work for 2025.

⁴ United Nations, *Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations*, JIU/REP/2023/2, 2023.

- (a) one concerns a thorough review of the organization's regulatory frameworks and practices concerning the internal specialized recourse mechanisms, and the reporting on them (recommendation 4);
 - (b) the other concerns annual reporting on the functioning of the formal internal appeal mechanisms, with such details as the number, subject matter and outcome of appeals, including cases deemed irreceivable, information on the demographics of applicants and information on whether the appealed decisions were upheld or revised, disaggregated by type of procedure, as applicable (recommendation 5).
5. Of the four recommendations addressed to the Director-General, two were accepted and implemented (recommendations 3 and 6). The other two concern the harmonization of the time limits for administrations' response to requests for management evaluation or administrative review (recommendation 1) and the removal of all restrictions regarding legal representation of the staff in internal justice processes (recommendation 7). These recommendations were not accepted, in the light of the relevant internal provisions and mechanisms that have been duly established and remain effective.
 6. In their comments,⁵ the CEB members welcomed the report for providing a comprehensive review of the internal pre-tribunal-stage appeal mechanisms across different UN entities. They expressed their commitment to ensuring that their mechanisms provide adequate recourse and due process safeguards and inspire confidence in the organizational capacity to meet legislative objectives.
 7. The CEB members were generally supportive of the recommendations. Some noted that they would have preferred that recommendation 4 be addressed to the executive heads, rather than the legislative and governing bodies, as the internal recourse mechanisms are part of the terms and conditions of service of staff and their periodic updating falls within the remit of the executive heads. As for recommendation 5, the members deemed it important that the statistics in the reports on the functioning of the formal internal appeal mechanisms include privacy and data-protection considerations. They further noted that information about demographics or subject matter could prejudice the confidentiality of the appeals process without giving any meaningful information.
 8. The Office joins the CEB members in welcoming the report and commits to ensuring that the internal appeal mechanisms function adequately. For the two recommendations addressed to the Governing Body, the Office will consider taking any appropriate action, subject to its guidance.

2. Flexible working arrangements in the UN system organizations

9. Report JIU/REP/2023/6⁶ includes six recommendations for action addressed to the ILO, among other relevant UN system organizations. One, concerning periodic updates on the implementation of flexible working arrangements and teleworking policies as part of the organization's reporting on human resources management (recommendation 4), is addressed to the Governing Body; it has been accepted and its implementation is in progress.
10. All five recommendations addressed to the Director-General have been accepted, and two of them have been implemented (recommendations 1 and 5). The implementation of the

⁵ The full text of the CEB's comments is available in UN General Assembly, *Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations: Note by the Secretary-General*, A/79/301/Add.1, 2024.

⁶ United Nations, *Flexible working arrangements in United Nations system organizations*, JIU/REP/2023/6, 2023.

remaining three is in progress; they concern the development of methods to measure the impact of the assumed benefits and the unintended consequences of flexible working arrangements (recommendation 2); the integration of flexible working arrangement considerations into the organization's next human resources management strategy (recommendation 3); and the review of the management systems and tools related to data collection and analysis of flexible working arrangements, and their upgrading as necessary and fit for purpose (recommendation 6).

11. In their comments,⁷ the CEB members welcomed the report and expressed their appreciation for the comprehensive and comparative information. They recognized the importance of continuing to engage with and leverage best practices and approaches in the ever-changing landscape of work, and emphasized the need for flexibility to customize their flexible working arrangement policies to suit their specific needs. They will assess whether the findings in the report can be addressed within the available resources in each organization and in alignment with the need to maintain some flexibility in the implementation.
12. The Office joins the CEB members in welcoming the report and concurs with their call for flexibility in the implementation. It will pursue regular data analysis and the consideration of feedback on the implementation of the 2023 policy on flexible working arrangements, including in the framework of the next Human Resources Strategy (2026–29).

3. Review of the use of non-staff personnel and related contractual modalities in the UN system organizations

13. Report JIU/REP/2023/8⁸ includes seven recommendations for action addressed to the ILO, among other relevant UN system organizations. One, concerning the reporting on the use of non-staff personnel (recommendation 5), is addressed to the Governing Body for its consideration and guidance.
14. Of the six recommendations addressed to the Director-General, two have been accepted and implemented (recommendations 3 and 4). The other four are under consideration: the adoption of the term "affiliate personnel" as the UN system-wide nomenclature for referring to all categories of contract holders who are not considered staff (recommendation 1); the adoption of a UN system-wide definition of all categories of contract holders who are not considered staff (recommendation 2); the inclusion of non-staff personnel in the organization's regular workforce assessments (recommendation 6); and the UN system-wide minimum standards and principles to be reviewed and set for non-staff contractual modalities (recommendation 7).
15. In their comments,⁹ the CEB members welcomed the report and expressed their appreciation for the analysis. They noted that the spectrum of the contractual modalities and their focus, circumstances and arrangements were so diverse among the entities that the utility of general recommendations on all such modalities seemed to be limited. They also expressed reservations on the potential increase of budgetary provisions to implement the proposed

⁷ The full text of the CEB's comments is available in UN General Assembly, *Flexible working arrangements in United Nations system organizations: Note by the Secretary-General*, A/79/693/Add.1, 2024.

⁸ United Nations, *Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations*, JIU/REP/2023/8, 2023.

⁹ The full text of the CEB's comments is available in UN General Assembly, *Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations: Note by the Secretary-General*, A/79/694/Add.1, 2024.

recommendations at a time when a zero-nominal-growth budget is widely supported by governing bodies. The members partially supported the recommendations contained in this report.

16. The Office joins the CEB members in welcoming the report. It will consider taking appropriate action to follow up on the relevant recommendations in the ILO context, subject to guidance from the Governing Body and any inter-agency agreements to be reached on necessary UN system-wide arrangements in this area.

4. Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the UN system organizations

17. Report JIU/REP/2023/9¹⁰ includes four recommendations for action addressed to the ILO, among other relevant UN system organizations. One, concerning the establishment of a long-term strategy to fund after-service health insurance liabilities (recommendation 7), is addressed to the Governing Body for its consideration and guidance.
18. Of the three recommendations addressed to the Director-General, two have been accepted and have either been implemented (recommendation 2) or are in progress (recommendation 5). One, concerning the right of family members of staff to participate in after-service health insurances (recommendation 3), is under consideration.
19. In their comments,¹¹ the CEB members welcomed the report for offering invaluable insights through the comparative analysis of health insurance schemes across the UN system. While they were generally supportive of the review's findings, they pointed to the fact that the alignment of health insurance provisions and policies across the globe posed several challenges, especially for after-service health insurance participants. Many observed that a prescriptive one-size-fits-all approach to all medical insurance plans seemed impractical beyond the sharing of best practices and the establishment of minimum standards, considering the heterogeneous organizational contexts, geographical spread, size and needs of the insured population across the UN system.
20. The Office joins the CEB members in welcoming the report. It plans to address the issues related to after-service health insurance liabilities as part of the next Human Resources Strategy (2026–29) and in the process of developing operational budget proposals for the 2028–29 biennium.

5. Review of consideration of and action taken on the reports and recommendations of the JIU by UN system organizations

21. Report JIU/REP/2024/2¹² includes four recommendations for action addressed to the ILO, among other relevant UN system organizations. One of them is addressed to the Governing Body, and has been accepted and implemented (recommendation 2). This recommendation concerns the re-examination of the organization's processes to consider JIU reports and

¹⁰ United Nations, *Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations*, JIU/REP/2023/9, 2023.

¹¹ The full text of the CEB's comments is available in UN General Assembly, *Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations: Note by the Secretary-General*, A/79/695/Add.1, 2024.

¹² United Nations, *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, 2024.

recommendations, including its decision-making on them, and the monitoring of JIU recommendations from previous years (see also paragraphs 35–37 below).

22. Of the three recommendations addressed to the Director-General, two have been accepted and implemented (recommendations 5 and 6). The other, concerning the revision of the current CEB terminology relating to JIU recommendations (recommendation 3), has not been accepted, in the light of the discussions held among the participating entities and the ensuing agreement to maintain the current terminology.
23. In their comments,¹³ the CEB members welcomed the report for providing an informative summary of how participating entities handle JIU reports and recommendations, along with useful good practices. They noted that there were a variety of practices, depending on the governance structure of each entity. They observed that the review would have been enhanced by a greater acknowledgement of the wider oversight context and a greater focus on steps that the JIU could take to strengthen the outcome and impact of its products.
24. The CEB members are partially supportive of the proposed recommendations. As regards recommendation 3, most supported the co-existence of the CEB process to consolidate UN system-wide comments on JIU reports and recommendations and the JIU process to track each entity's recommendation follow-up status, without the need to use the same terminology, as the two processes are different in scope, timing and purpose.
25. The Office joins the CEB members in welcoming the report and agrees with maintaining different practices in handling JIU reports and recommendations in accordance with each governance structure. It reaffirms its commitment to continuing to engage in JIU reviews for organizational learning, including in the context of the ongoing UN system-wide reform initiative.

6. Budgeting in organizations of the UN system

26. Report JIU/REP/2024/3¹⁴ includes four recommendations for action addressed to the ILO, among other relevant UN system organizations. Three of them are addressed to the Governing Body for its consideration and guidance:
 - (a) recommendation 2, which asks organizations to update the Standard classification of objects of expenditure and make it publicly available, is under consideration, subject to the agreement to be reached at the CEB level.
 - (b) recommendation 3, which asks organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, has been accepted and implemented.
 - (c) recommendation 4, which asks those organizations that have removed a set of pertinent information from their budget documents in recent years to reinstate the information in their next budget cycle, is not relevant to the ILO.

¹³ The full text of the CEB's comments is available in UN General Assembly, *Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations: Note by the Secretary-General*, A/79/717/Add.1, 2025.

¹⁴ United Nations, *Budgeting in organizations of the United Nations system (Part I: Comparative analysis and Part II: Reference tables)*, JIU/REP/2024/3, 2024.

27. The only recommendation addressed to the Director-General concerns updating the Glossary of financial and budgetary terms and making it publicly available (recommendation 1). This is under consideration, subject to the joint agreement to be reached at the CEB level.
28. In their comments,¹⁵ the CEB members welcomed the report and acknowledged that it provided an informative and valuable comparison of budget processes across the participating entities. They noted that since the previous JIU review on the topic in 1989, planning and budgeting practices across the UN system organizations had evolved significantly to better demonstrate value for money, as Member States had placed greater emphasis on accountability for results and impact. They observed that some elements of the review were incompatible with a results-based budgeting approach and that the report was largely based on the premise that the budgeting practices at the time of the 1989 review would best serve today's governance needs of Member States.
29. The Office joins the CEB members in welcoming the report and shares the observation on the significant progress made over the past decades, realizing a solid connection between an organization's substantive planning and its budgeting practices. It stands ready to take part in the collective efforts led by CEB in this area, pending inter-agency agreements to that effect.

7. Review of the implementation of the principle of mutual recognition within the UN system

30. Report JIU/REP/2024/4¹⁶ includes three recommendations for action addressed to the ILO, among other relevant UN system organizations. One, concerning the regular reporting on the efficiency gains resulting from the implementation of the principle of mutual recognition as a signatory organization to the Mutual Recognition Statement (recommendation 5), is addressed to the Governing Body for its consideration and guidance.
31. One of the two recommendations addressed to the Director-General, concerning the explicit embedding of the principle of mutual recognition into the regulatory frameworks (recommendation 3), has been accepted and implemented. The other, concerning the coordination of UN system-wide efforts to operationalize mutual recognition and the development of comprehensive guidelines for the signatory organizations to operationalize the principle (recommendation 2), is under consideration.
32. In their comments,¹⁷ the CEB members welcomed the report for being relevant, timely and informative on the status of the implementation of the principle of mutual recognition. Overall, they are supportive of the findings and recommendations presented in the report.
33. The Office joins the CEB members in welcoming the report. It will continue to engage in the UN system-wide efforts to further the implementation of mutual recognition, including at the field level, in pursuit of more efficiencies.

¹⁵ The full text of the CEB's comments is available in UN General Assembly, *Budgeting in organizations of the United Nations system: Note by the Secretary-General*, A/80/264/Add.1, 2025.

¹⁶ United Nations, *Review of the implementation of the principle of mutual recognition within the United Nations system*, JIU/REP/2024/4, 2024.

¹⁷ The full text of the CEB's comments is available in UN General Assembly, *Review of the implementation of the principle of mutual recognition within the United Nations system: Note by the Secretary-General*, A/80/263/Add.1, 2025.

► Status of the follow-up to the JIU recommendations addressed to the ILO

Recommendations in the relevant JIU reports published in 2024

34. The status of the follow-up by the ILO to the 34 recommendations is presented in table 1. More information is provided in a reference document, which is available on the Governing Body website.¹⁸ In accordance with the approach adopted since the 349th Session (October–November 2023) of the Governing Body,¹⁹ those recommendations that are addressed to the Governing Body for appropriate attention and guidance are listed separately in the reference document.

► **Table 1. Status of the follow-up to the recommendations in the relevant JIU reports published in 2024**

Status:	For action by:		Percentage
	Governing Body	Director-General	
Accepted and implemented	2 recommendations*	10 recommendations	35
Accepted and in progress	1 recommendation*	4 recommendations	15
Accepted and not started	0	0	0
Under consideration	6 recommendations**	7 recommendations	38
Not accepted	0	3 recommendations	9
Not relevant	1 recommendation*	0	3
Subtotal	10 recommendations	24 recommendations	
Total	34 recommendations		100

* Proposed status unless otherwise decided by the Governing Body.

** Subject to guidance from the Governing Body.

JIU recommendations presented to the Governing Body in the previous three years

35. In line with a relevant JIU recommendation (see paragraph 21 above), the Office continues to make available an additional reference document that provides details of the updated status of the follow-up to those JIU recommendations that have been presented to the Governing Body in the previous three years.²⁰ An overview of this information is provided in table 2.

¹⁸ GB.355/PFA/7/REF/1.

¹⁹ GB.349/PFA/6, para. 4.

²⁰ GB.355/PFA/7/REF/2.

► **Table 2. Status of the follow-up to the recommendations presented to the Governing Body in the previous three years**

Status:	For action by:		Percentage
	Governing Body	Director-General	
Accepted and implemented	8 recommendations	23 recommendations	57
Accepted and in progress	0	3 recommendations	5
Accepted and not started	1 recommendation	0	2
Under consideration	1 recommendation	5 recommendations	11
Not accepted	2 recommendations	7 recommendations	17
Not relevant	0	4 recommendations	8
Subtotal	12 recommendations	42 recommendations	
Total	54 recommendations		100

36. Since the last update submitted to the Governing Body,²¹ there have been 11 changes:
- (a) of the recommendations that were previously accepted, two additional recommendations have been implemented and another two were updated in terms of progress;
 - (b) of the recommendations previously under consideration, one was updated in terms of related developments and another four were considered not relevant for action by the ILO;
 - (c) of the recommendations that were previously considered not relevant, two were updated in terms of related developments.
37. More details on these changes can be found in the corresponding reference document.

► Draft decision

38. **The Governing Body took note of the information contained in document GB.355/PFA/7 and provided guidance on the follow-up by the ILO to the recommendations of the Joint Inspection Unit of the United Nations System.**

²¹ GB.352/PFA/10/REF/1 and GB.352/PFA/10/REF/2.