

Reference document concerning “Matters relating to the Joint Inspection Unit (JIU)” (GB.358/PFA/7)

► ILO’s follow-up status on the JIU recommendations presented to the Governing Body in the previous three years: an update as of August 2026

The information¹ is presented in a table structured as follows:

Column 1: Reference number and title of the report/note²;

Column 2: Recommendation number;

Column 3: Text of the recommendation;

Column 4: Intended impact;

Column 5: Acceptance status: “Accepted”; “Not accepted”; “Under consideration”; and “Not relevant”;

Column 6: Implementation status: “Not started”; “In progress”; and “Implemented”;

Column 7: Impact achieved³: “Yes”⁴; “Partially”⁵; and “No”⁶; and

Column 8: Remarks.

Overview of the total 68 recommendations contained in this document:

Status \ For action by	Governing Body (Section A)	Director-General (Section B)
Accepted and implemented	9 recommendations	27 recommendations
Accepted and in progress	2 recommendations	4 recommendations
Accepted and not started	1 recommendation	0 recommendation
Under consideration	2 recommendations	7 recommendations
Not accepted	3 recommendations	6 recommendations
Not relevant	0	7 recommendations
Sub-total	17 recommendations	51 recommendations
Total	68 recommendations	

¹ ILO follow-up status on the JIU recommendations submitted in GB349/PFA/6 (October-November 2023), GB352/PFA/10 (October-November 2024) and GB355/PFA/7 (November 2025).

² The JIU reports are available on the JIU website: <http://www.unjiu.org> in English, French and Spanish, among other UN official languages.

³ Reporting on this aspect used to be optional but became obligatory as from 2026, for those recommendations that have been “Accepted” and “Implemented”. In the absence of associated guidance from the JIU, the Office is taking a liberty to define each response option as noted below.

⁴ In cases where there is direct correlation between a JIU recommendation and relevant action taken by the ILO.

⁵ In cases where such correlation is indirect, or there is certain reservation in taking action as recommended in the ILO context.

⁶ In cases where relevant action was taken in the ILO’s own context, prior to or independent from concerned JIU review.

The nine changes in the status of acceptance and/or implementation and other 13 updates in terms of relevant developments since the last update are highlighted in yellow in the document.

Section A – for action by the Governing Body

Report	Rec. No	Recommendation	Intended impact	Acceptance “Accepted”; “Not accepted”; “Under consideration”; “Implemented” and “Not relevant”	Implementation “Not started”; “In progress”; and “Implemented”	Impact achieved “Yes”; “Partially”; and “No”	Remarks
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	3	The legislative organs and governing bodies of organizations of the United Nations system should, starting in 2024 and on the basis of reports submitted to them annually by their respective executive heads, provide overall strategic guidance and legislative oversight to the management of their implementing partners, including in the framework of the quadrennial comprehensive policy review, especially with regard to capacity-building, inter-agency coordination and information sharing.	Enhanced transparency and accountability	Accepted	Implemented	No	Issues concerning the management of implementing partners are reported to the Governing Body (e.g. by the Chief Internal Auditor) on an annual basis.
JIU/REP/2021/4: Review of the management of implementing partners	9	The legislative organs and governing bodies of United Nations system organizations should, beginning in 2023, assess	Enhanced effectiveness	Accepted	Implemented	No	As a normative and tripartite organization, the ILO works mainly with the constituent organizations as the implementing partners, in support of their enhanced understanding and capacity to act on

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in United Nations system organizations		their approaches to capacity-building of implementing partners and strengthening national capacities and ownership, in the framework of the quadrennial comprehensive policy review, including the effectiveness of such efforts since 2013, progress made and lessons learned, based on reports prepared by their respective secretariats, and adopt specific measures to strengthen national capacities and ownership and build the capacities of their implementing partners.					international labour standards and to localize knowledge-sharing activities. The ILO has been using the Decent Work Country Programmes (DWCP) and the biennial Programme and Budget as the result-based framework to enhance national capacity and ownership of decent work results. DWCP implementation is guided and supported by a host of strategic plans such as: the ILO Strategic Plan 2022-25, aligned with the quadrennial comprehensive policy review cycle; the ILO Development Cooperation Strategy 2022-2025; the ILO Results-Based Evaluation Strategy 2023-2025, etc. to ensure ongoing assessment and improvement of the approaches used. ILO constituent organizations and national partners regularly participate in capacity building and training provided by ITC- Turin.
JIU/REP/2021/5: Review of the ethics function in the United Nations system	2	The legislative organs and governing bodies of the United Nations system organizations that have not yet done so should request that organizations update	Enhanced transparency and accountability	Accepted	Implemented	No	Relevant provisions concerning ethics are incorporated in the terms of reference for the Independent Oversight Advisory Committee (IOAC) of the ILO, as revised by the Governing Body at its 341st Session in March 2021.

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		the terms of reference of their respective audit and oversight committees by the end of 2023 to include, where necessary, provisions for ethics, and ethics as a desirable area of expertise for new committee members.					
JIU/REP/2021/6: Business continuity management in United Nations system organizations	6	The legislative organs and governing bodies of the United Nations system organizations should consider, at the earliest opportunity, the conclusions of the internal management assessment of the continuity of operations during the COVID-19 pandemic prepared by the executive heads of their respective organizations and, on that basis, take appropriate decisions to address the identified gaps and risks and to ensure	Enhanced transparency and accountability	Accepted	Implemented	No	The Governing Body considered and took a decision at its 346th Session in Oct/Nov 2022 (paragraph 204 of GB.346/PFA/PV), concerning the independent high-level evaluation of ILO’s COVID-19 response 2020-22.

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		continuity of business operations.					
JIU/REP/2023/3: Review of accountability frameworks in the United Nations system organizations	1	The legislative organs and/or governing bodies of the United Nations system organizations should request their executive heads to assess their organization’s accountability framework against the updated JIU reference accountability framework and adjust it as necessary, by the end of 2024.	Enhanced transparency and accountability	Accepted	Not started	N/A	The ILO is among those entities that attach great importance to updating its accountability framework, as noted in the CEB comments. At the same time, it concurs with the shared view that there is no “one size fits all” and that each organization will need to consider its own specificities while using the JIU model as a reference. The ILO Governing Body in November 2024 requested the Office to address the JIU recommendation. The Office will undertake this work when the ILO reform is completed and when resources are available.

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JIU/REP/2023/3: Review of accountability frameworks in the United Nations system organizations	2	Beginning in 2025, the legislative organs and/or governing bodies of the United Nations system organizations should ensure that the oversight plans of internal oversight offices cover all elements of their respective accountability framework within a reasonable time frame and that, if coverage is incomplete, a rationale is provided.	Enhanced transparency and accountability. Enhanced control and compliance.	Accepted (Previously under consideration)	In progress	N/A	Following the anticipated update of the ILO accountability framework referred to under Recommendation 1, the Office of Internal Audit and Oversight will map its oversight planning against the revised accountability framework as part of the development of its biennial oversight plan. The Office's risk-based planning methodology will seek to provide reasonable coverage of the elements of the accountability framework within a reasonable timeframe. Where any element is not included in the biennial oversight plan, the rationale will be documented as part of the planning process.
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	3	Legislative and/or governing bodies of United Nations system organizations should request that executive heads provide, by the end of 2026, an update on the development and implementation of the	Enhanced transparency and accountability	Accepted	Implemented	Yes	The ILO launched its Mental Health and Well-being at Work Action Plan 2024-2026, at the start of 2024, and is being implemented. The Office will continue to report to the Governing Body on the implementation of the 2022-25 HR strategy which includes key deliverables in this area.

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		mental health and well-being workplace action plan developed according to their evidence-based and data-driven organizational approach on the matter.					Update on ILO’s Action Plan is provided every year via Mental Health and Wellbeing Scorecard.
JIU/REP/2023/2: Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	4	The legislative organs and governing bodies of the United Nations system organizations should request their respective executive heads who have not yet done so to undertake a thorough review of their regulatory frameworks and practices concerning internal specialized recourse mechanisms, with a view to assessing their continued utility and adequate functioning within the broader framework of internal appeal mechanisms, including eliminating duplicative or	Enhanced effectiveness	Accepted (Previously Under consideration)	Implemented	No	The ILO considers that the administrative review by the Human Resources Development Department (HRD), as a general grievance mechanism, and the Joint Advisory Appeals Board (JAAB) review are efficient and currently do not contain any duplications. Meanwhile, it will continue to look into areas for improvements, including with regard to the resolution of harassment and sexual harassment grievances.

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		ambiguous process paths in the interest of procedural efficiency, and to report to them thereon, no later than 2025.					
JIU/REP/2023/2: Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	5	The legislative organs and governing bodies of the United Nations system organizations should request their respective executive heads who have not yet done so to report to them annually, starting in 2025, on the functioning of their formal internal appeal mechanisms, including the specialized recourse mechanisms. The reports should include details on 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	Enhanced transparency and accountability.	Not accepted (Previously under consideration)	N/A	N/A	The ILO’s internal peer review body, JAAB , issues an annual report that includes the details as prescribed in this recommendation. It is for all staff and for ILO internal information and is submitted to the Joint Negotiating Committee (JNC). The ILO will maintain this procedure.

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		revised, disaggregated by type of procedure, as applicable.					
JIU/REP/2023/6 Flexible working arrangements in United Nations system organizations	4	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.	Enhanced transparency and accountability	Not accepted (Previously accepted)	N/A	N/A	The Governing Body received some information on flexible working arrangements (FWAs) at its Session in March 2025, as part of the “Progress report on the implementation of the Human Resources Strategy for 2022–25: Diversity, accountability and respect” (GB.353/PFA/INF/7). The review of the Flexible Working Arrangements policy has been suspended in light of the ongoing liquidity crisis and downsizing exercise. At present, the Office is not in a position, due to financial and human resource constraints, to undertake further review of the policy in its current form.

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JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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.	Enhanced transparency and accountability	Accepted (Previously under consideration)	Implemented	N/A	Unlike other UN entities, the ILO does not employ “non-staff personnel”. With respect to the consultants engaged through an external collaboration contract, they are independent contractors who act in their individual capacity and are not considered as ILO officials. In March 2025, the Office issued a new directive on the use of external collaboration contracts, effective as of July 2025, as well as introduced an e- Sourcing platform to document the entire selection process. Relevant data and information are collected and analyzed during this new procedure.
JIU/REP/2023/9 Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	7	The legislative organs and/or governing bodies of United Nations system organizations that have not yet approved a plan to fund after-service health insurance liabilities as they accrue for posts funded from assessed contributions should establish a long-term strategy to that end, at	Enhanced transparency and accountability	Under consideration	N/A	N/A	The full cost of the ASHI scheme had always been indicated in the financial statements of the ILO, based on actuarial study and subject to annual audit. However, given the financial difficulties, the ILO is not yet in a position to accept and implement this recommendation at this stage.

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		least to cover future after-service health insurance liabilities for all newly recruited staff.					
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	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.	Enhanced effectiveness	Accepted	Implemented	No	The ILO’s Governing Body has given guidance on ways to consider JIU reports and recommendations on a continuous basis. The Office has accordingly introduced appropriate improvements over the years. The ILO is currently compliant with most of the good practices as identified by the JIU.
JIU/REP/2024/3 Budgeting in organizations of the United Nations system	2	The legislative organs and governing bodies of the JIU participating organizations should request the	Strengthened coherence and harmonization	Under consideration	N/A	N/A	This recommendation requires the agreement among the CEB members, thus its acceptance or implementation is not attributable to the ILO alone, as an individual

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		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.					organization. Meanwhile, the Office supports the recommendation, and unless the Governing Body decides otherwise, it would take part in the joint undertaking if so agreed at the CEB level. So far nothing at the CEB level has been agreed on in this regard.
JIU/REP/2024/3 Budgeting in organizations of the United Nations system	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.	Enhanced transparency and accountability	Accepted	Implemented	No	The Office supports the recommendation. It has not reduced the level of detail; instead, over the years it has provided more information/details at the request of the Governing Body, while being mindful of both the Director-General’s management prerogatives and results-based management principles.

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JIU/REP/2024/3 Budgeting in organizations of the United Nations system	4	The legislative organs and governing bodies of the JIU participating organizations that, in recent years, have removed from their budget documents pertinent information regarding the funding of specific outcomes or outputs, the distribution of budgets by categories and objects of expenditure, data on vacancy rates and staffing tables, should consider reinstating this information in their next budget cycle, so as to ensure a meaningful decision-making process.	Enhanced transparency and accountability	Not accepted (Previously Not relevant)	N/A	N/A	The ILO didn’t remove pertinent information/details in recent years; instead, it has provided more information at the request of the Governing Body, being mindful of both the Director-General’s prerogatives and results-based management principles.
JIU/REP/2024/4 Review of the implementation of the principle of mutual recognition within the United Nations system	5	The legislative organs and governing bodies of United Nations system organizations should, by the end of 2026, request the executive heads of signatory organizations to the Mutual Recognition	Enhanced transparency and accountability	Accepted (Previously Under consideration)	In progress	N/A	As also noted in the CEB comments, efficiency gains stemming specifically from mutual recognition are not always isolated or tagged, as mutual recognition typically acts as an enabler within broader initiatives. They will need first to be scoped, then tracked and quantified before any concrete results can be reported. While the ILO already provides

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		Statement who have not yet done so to include the efficiency gains resulting from the implementation of the principle of mutual recognition in their regular reporting in order to ensure proper monitoring and oversight.					annual efficiency reporting data on the Common Premises and Business Operations Strategy (BOS) to the UNSDG Data Portal, this reporting has not been directly linked to the mutual recognition. It might be worth exploring the possibility of updating the current UNSDG data structure to identify the efficiency gains resulting from the mutual recognition, for consistency across the UN system. HLCM has tasked FBN to undertake a review of the calculation of efficiencies on a system scale.

Section B – for action by the Director-General

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	1	The executive heads of United Nations system organizations should, by the end of 2024, develop, through consultations in the appropriate inter-agency mechanisms, a common systemwide definition and a set of agreed guiding principles and standards for implementing partners that is informed by a risk-based and strategic approach to partnerships and results-based management methodology.	Enhanced transparency and accountability	Not relevant	N/A	N/A	While the Office supports the thrust of the recommendation, it entails UN system-wide coordination and common action, which is not attributable to the ILO alone. The fact that no such UN system-wide coordination and common action had taken place by the end of 2024 makes this time-bound recommendation become irrelevant in the context of reporting on the follow-up status against this specific JIU recommendation. The ILO will nevertheless continue to participate in relevant initiatives in this area.
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	2	The executive heads of organizations of the United Nations system should, by the end of 2023, include in their annual reports on the work of the organization a section on the engagement and management of their	Enhanced transparency and accountability	Not relevant	N/A	N/A	While the recommendation may be accommodated within the governance model for some UN entities, it does not fit within governance in the ILO which does not have annual reports on the work of the Organization.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		implementing partners, including important details useful to the legislative organs and governing bodies.					
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	4	The executive heads of United Nations system organizations should, by the end of 2023, update as necessary and implement their implementing partner policies and related guidance, including standard operating procedures for the selection, engagement, management, oversight and evaluation of implementing partners, to sustain a strategic and risk-based approach to implementing partner management, aligned to the entity’s strategic framework.	Enhanced transparency and accountability	Accepted	Implemented	Yes	Since the issuance of the recommendation the Office has: a. revised, standardized and published Implementation agreement (IA) templates and checklists b. updated IA Terms and Conditions c. issued step by step (SOP) on IA life cycle d. issued revised Internal Governance Document (270_v3) e. successfully passed the EU Pillar Assessment in relation to IAs. The Office is currently in the process of selecting a venue/platform for transparent selection of IAs.
JIU/REP/2021/4: Review of the management of implementing partners	5	The executive heads of United Nations system organizations that have not yet done so should, on the basis of a cost-benefit analysis, establish an	Enhanced transparency and accountability	Not Accepted	N/A	N/A	The Office does not consider it necessary to establish units for each type of contract. The Budget and Finance branch of the Financial Management Department will continue to establish and update policies for

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in United Nations system organizations		implementing partner unit or designate, by the end of 2024, a focal point for the management of implementing partners to support the coordination of implementing partner policies and activities within the organization, including by providing policy guidance and backstopping and by facilitating liaison and information-sharing, under terms of reference that clearly define its role and responsibilities.					implementation agreements (IAs) and coordinate as necessary with the UN. Likewise, policy and programming units, supported by Chiefs of Regional Programming Units and Chiefs of Regional Administrative Services, will continue to be responsible for IAs for programmatic design and delivery as well as for signing the IAs up to a certain financial limit.
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	6	The executive heads of the United Nations system should incorporate implementing partner risks into their organization’s risk management frameworks by the end of 2023.	Enhanced transparency and accountability	Accepted	Implemented	No	Risks associated with implementing partners do not figure among the most significant risks facing the ILO. However, the Office looks at due diligence checks, guidance on contract terms, training on values, and ethics and monitoring and supervision of contracts.
JIU/REP/2021/4: Review of the management of	7	The executive heads of United Nations system organizations should develop, by the end of	Enhanced effectiveness	Not accepted	N/A	N/A	The Office finds the recommendation conceptually valuable, but its timeline is too ambitious. In addition, meaningful and

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implementing partners in United Nations system organizations		2024, key performance indicators for the management of implementing partners and establish systems to collect, monitor and report the performance data.					harmonized key performance indicators should exist if any of the gathered data are comparable. This would involve the need to develop and introduce an additional global system for collating data. No such system exists at the moment, and it would require investment of time and resources. At this stage, the Office is not in a position to prioritize time and resources for this work and in view of the overly ambitious timeline set.
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	8	The executive heads of United Nations system organizations should, by the end of 2023, share among themselves, through existing inter-agency mechanisms/forums, their specialized training materials and modules for the management of implementing partners, including due diligence, risk and capacity assessments of partners, results based and risk-based performance monitoring,	Enhanced coordination and cooperation	Not relevant	N/A	N/A	The recommended action entails inter-agency coordination and common action that are largely driven by various arrangements of the High-Level Committee on Management, under the UN System Chief Executives Board for Coordination (HLCM/CEB); as such, it is not attributable to the ILO alone. Since the report to the Governing Body in November 2024, no progress was made in this regard at inter-agency level, which makes this time-bound recommendation become irrelevant in the context of reporting on the follow-up status against

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		fraud prevention, prevention of sexual exploitation and abuse, capacity building, working with local nongovernmental organizations and civil society organizations, the harmonized approach to cash transfers and the United Nations Partner Portal.					this specific JIU recommendation. The ILO will nevertheless continue to participate in relevant initiatives in this area.
JIU/REP/2021/4: Review of the management of implementing partners in United Nations system organizations	10	The executive heads of the United Nations system organizations should, by the end of 2024 and with the support of the Development Coordination Office, resident coordinator offices and the United Nations country team mechanisms, agree upon specific measures to further strengthen inter-agency coordination for improving implementing partner management at the country level and report on the implementation to their	Enhanced coordination and cooperation	Not relevant	N/A	N/A	The Office agrees with the general recommendation on further interagency coordination, and will continue to participate in developing specific measures within the UN network, including mutual recognition, bearing in mind the ILO’s institutional tripartite structure and the specific needs to engage with social partners. This type of recommendation that entails UN system-wide coordination and common action, however, is not attributable to the ILO alone. The fact that no such UN system-wide coordination and common action had taken place by the end of 2024 makes this time-

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		respective legislative organs and governing bodies from 2025.					bound recommendation become irrelevant in the context of reporting on the follow-up status against this specific JIU recommendation. The ILO will nevertheless continue to participate in relevant initiatives in this area.
JIU/REP/2021/5: Review of the ethics function in the United Nations system	1	The executive heads of United Nations system organizations who have not yet done so should with immediate effect ensure that the contracts of newly appointed heads of Ethics Offices are issued for a full term.	Enhanced transparency and accountability	Not relevant	N/A	N/A	This recommendation is addressed to entities that apply term limits for heads of ethics and are splitting the term into several consecutive contracts (see paragraphs 123 and 124 of the report), which is not the case for the ILO. The ILO does not apply sui generis contractual arrangements to the head of ethics. The Office considers that these arrangements should be determined in the light of each entity’s context.
JIU/REP/2021/5: Review of the ethics function in the United Nations system	3	The executive heads of the United Nations system organizations who have not yet done so should ensure that periodic refresher courses in ethics are introduced as mandatory for all staff and non-staff of their respective organization, irrespective of	Enhanced control and compliance	Accepted	Implemented	Yes	The Office has launched a new mandatory online ethics course, as well as a mandatory refresher ethics training to be taken every three years. These operate in synergy with additional tailored training and other awareness raising activities delivered by the Ethics Officer.

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		seniority, category and level, every three years, from 2023 onwards.					
JIU/REP/2021/5: Review of the ethics function in the United Nations system	4	The executive heads of the United Nations system organizations who have not yet done so, supported by the ethics functions of their respective organizations, should, at the latest by 2025, evaluate the effectiveness and efficiency, including “value for money”, of their financial disclosure and declaration of interest programmes and, on the basis of the findings, propose changes to the relevant policies where appropriate.	Enhanced effectiveness	Accepted	Implemented	Yes	The Ethics Officer, in collaboration with the Treasurer and Financial Comptroller (TR/CF), undertook a review of the ILO register of financial interests and related party disclosures (RFI) in 2022-2023. The review concluded that the RFI can be considered both effective and efficient, as well as providing good “value for money” and ensuring a compliance rate of 100%. It also recommended changes (currently being implemented) in light of the JIU reports and recommendations, including: (a) enabling the participation of the Ethics Officer in the administration the RFI with TR/CF, focusing on the identification and prevention of potential conflicts of interest, giving advice and providing an additional layer of review; and (b) expanding the scope of the RFI to include a broader question to disclose involvement in any activity, whether or not it is subject to approval/remunerated, that could have an impact on the objectivity or independence of the staff member in the

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
							performance of duties, affect the image or reputation of the Organization, or otherwise lead to potential conflicts of interest.
JIU/REP/2021/6: Business continuity management in United Nations system organizations	1	The executive heads of the United Nations system organizations should, by the end of 2023, review their business continuity management framework and ensure that the core elements identified in the present report are established and owned by relevant stakeholders to enable effective coordination of business continuity processes and practices, build coherence in their implementation and promote accountability at all levels.	Enhanced effectiveness	Accepted	Implemented	Yes	The JIU report concluded that nine of the 11 core elements of Business Continuity are fully reflected in the ILO, with the remaining two partly reflected. The ILO uses the 11 core elements within its corporate planning for business continuity plan (BCP) as a reference point for continual improvement.
JIU/REP/2021/6: Business continuity management in United Nations system organizations	2	The executive heads of the United Nations system organizations should, by the end of 2023, ensure that the maintenance, exercise and	Enhanced control and compliance	Accepted	Implemented	No	The maintenance, exercise and review components are included within the corporate planning for BCP.

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		review components of their business continuity plans are applied through a consistent and disciplined approach to confirm that the plans remain relevant and effective.					
JIU/REP/2021/6: Business continuity management in United Nations system organizations	3	The executive heads of the United Nations system organizations should, by the end of 2023, strengthen their learning mechanisms to contribute to organizational resilience by requiring after-action reviews following disruptive incidents and periodic internal management reviews of their business continuity management frameworks.	Enhanced effectiveness	Accepted	Implemented	No	Lessons learnt exercises have routinely been undertaken. The latest edition of the field BCP contains guidance on undertaking BCP lessons learnt exercises.
JIU/REP/2021/6: Business continuity management in United Nations system organizations	4	The executive heads of the United Nations system organizations should, by the end of 2024, report to their legislative organs and governing bodies on progress	Enhanced transparency and accountability	Accepted	In progress	N/A	The IGDS on ILO’s organizational resilience management framework (ORMF) has been drafted and submitted for final approval by the Director-General.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		towards the implementation of the policy on the organizational resilience management system and its revised performance indicators, and highlight good practices and lessons learned, especially in the area of business continuity management.					
JIU/REP/2021/6: Business continuity management in United Nations system organizations	5	In 2023, the executive heads of the United Nations system organizations should conduct an internal management assessment of the continuity of business operations during the COVID-19 pandemic to identify gaps, enablers, good practices and lessons learned and adjust policies, processes and procedures, in particular in areas such as human resources, information and communications technology management and occupational safety and	Dissemination of good/best practice	Accepted	Implemented	No	An Independent High-Level Evaluation of ILO’s COVID-19 response 2020-22 was undertaken in the course of 2022 and submitted to the Governing Body at its 346 th Session in Oct/Nov 2022.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		health, and indicate necessary measures to better prepare for and respond to future disruptive incidents.					
JIU/REP/2023/3: Review of accountability frameworks in the United Nations system organizations	3	The executive heads of the United Nations system organizations should, starting from 2025, present to their legislative organs and/or governing bodies a regular report on the implementation of the accountability framework and on the costs of its key components.	Enhanced transparency and accountability. Enhanced coordination and cooperation.	Not accepted	N/A	N/A	There are currently a number of annual reports to the Governing Body, including: the Financial Report and Statement on Internal Control (SIC) of the Director-General; the audited financial statements and External Auditor’s long form report; the report of the Chief Internal Auditor; the evaluation report; the report of the Ethics Officer; the report of the Independent Oversight Advisory Committee; and the progress reports on IT and HR strategies etc., apart from the biennial Programme and Budget and the corresponding (biennial) programme implementation report. The Office is of the view that these reports that are already in place are sufficient to meet the reporting requirements.

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
JIU/REP/2023/3: Review of accountability frameworks in the United Nations system organizations	4	The executive heads of the United Nations system organizations should prepare, by the end of 2024, through consultations held in the appropriate inter-agency mechanisms, a common United Nations system reference accountability framework maturity model, taking into consideration the updated JIU reference accountability framework.	Strengthened coherence and harmonization	Not relevant	N/A	N/A	The recommended action requires UN system-wide efforts and collaboration, it is thus not attributable to the action by ILO alone. Considering the need to coordinate with all the organizations, including in light of the current activities / priorities at the inter-agency level, a more achievable timeframe would need be considered and agreed UN systemwide. As noted in the CEB comments, consultations with the UN Representatives of Internal Audit Services are envisioned in the implementation of this recommendation. The fact that no such UN system-wide coordination and common action had taken place by the end of 2024 makes this time-bound recommendation become irrelevant in the context of reporting on the follow-up status against this specific JIU recommendation. The ILO will nevertheless continue to participate in relevant initiatives in this area.
JIU/REP/2023/3: Review of accountability	5	The executive heads of the United Nations system organizations should	Enhanced transparency	Not relevant	N/A	N/A	This recommendation is dependent on recommendation 4 above being adopted in a relevant timeline. In practical terms, a

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
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frameworks in the United Nations system organizations		prepare, by the end of 2025, an assessment of the maturity of their own accountability frameworks against the common United Nations system reference accountability framework maturity model and share the results with their respective legislative organs and/or governing bodies for information.	and accountability				framework should only be assessed after a complete programme cycle has been completed by the ILO i.e., the biennial period. The fact that no such UN system-wide coordination and common action had taken place by the end of 2024 makes this time-bound recommendation become irrelevant in the context of reporting on the follow-up status against this specific JIU recommendation. The Office will nevertheless continue its efforts in this area.
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	1	The executive heads of those United Nations system organizations that do not already participate on the Implementation Board of the United Nations System Mental Health and Well-being Strategy should nominate a representative to serve on the Board by its first meeting in 2024.	Strengthened coherence and harmonization	Accepted	Implemented	No	The ILO has been a member of the UN Implementation Board since 2018.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	2	Executive heads of United Nations system organizations, who have not already done so, should define an evidence-based and data-driven organizational approach to the mental health and well-being of their personnel and design, by the end of 2025, a workplace action plan and reflect its principles in their enterprise risk management process, their occupational health and safety framework and their human resources strategies.	Enhanced transparency and accountability	Accepted	Implemented	Yes	A three-year Action Plan that includes psychosocial risk assessment as one of the deliverables was launched at the beginning of 2024 and is being implemented. The ILO conducted a Psychosocial Risk Assessment in May 2026 and is committed to implementing a data-driven approach to promoting mental health and well-being, informed by the survey findings.
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	4	By the end of 2024, executive heads of United Nations system organizations should review the rules governing the return to work of personnel, including provisions for granting accommodations to facilitate the return process, in order to ensure the inclusiveness of mental	Enhanced effectiveness	Accepted	Implemented	Yes	The ILO Guidelines Concerning Return-to-Work & Reasonable Accommodation Following Extended Sick Leave have been presented to the ILO Committee on Safety and Health (COSH) and are now published on the ILO’s Intranet. The guidelines are well appreciated by the staff.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		health-related considerations, and develop standard operating procedures that clearly identify roles and responsibilities, including decision-making.					
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	5	By the end of 2024, executive heads of United Nations system organizations should assess and identify any gaps or areas to improve their counselling function in their organizational context, using the guidance on professional standards for counsellors prepared by the United Nations Staff/Stress Counsellors Group and endorsed by the Human Resources Network of the United Nations System Chief Executives Board for Coordination, as well as key elements highlighted by the Joint Inspection Unit in the	Strengthened coherence and harmonization	Accepted	Implemented	Yes	Counselling is provided by highly skilled Staff Welfare Officer in the ILO. A list of UN counsellors is available to all ILO Offices in the field. UN counsellors are called upon in case of need. The Office has also decided to engage additional staff welfare service to strengthen support for staff during the restructuring and downsizing process.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	

present report.

JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	8	Executive heads of United Nations system organizations should ensure that their organization collaborate on the mapping of psychosocial support capacity available in all locations and consider the system-wide capacity when designing their workplace action plans, capitalizing on shared services, cost-sharing and other models for cost-effective and efficient delivery.	Enhanced effectiveness	Accepted	Implemented	Yes	The ILO will expand its use of shared services and there are several successful examples that demonstrate the benefits of this approach.
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	9	Executive heads of United Nations system organizations should ensure that their workplace action plans on the mental health and well-being of their personnel, to be designed by the end of 2025, identify barriers to accessing psychosocial support services, including prioritizing stigma reduction through mental	Enhanced effectiveness	Accepted	Implemented	Yes	The ILO Mental Health and Well-being At Work Action Plan 2024- 2026 is in place and addresses the issues through a number of initiatives taking place on a regular basis including health-promotion measures, anti-stigma etc. The ILO has implemented a comprehensive Action Plan on Mental Health and Wellbeing incorporating the key elements

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		health literacy initiatives, outreach and health-promotion measures.					recommended in the ILO/WHO Mental Health at Work guidelines.
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	10	To maximize return on investment, executive heads of United Nations system organizations should, by 2026, ensure that well-being programmes and activities are embedded in and complement the evidence-based and data-driven approach of the organization to mental health and well-being and are routinely monitored and assessed.	Enhanced effectiveness	Accepted (Previously “Under consideration”)	Implemented	Yes	As key deliverables of the ILO’s Human Resources Strategy for 2026-29, the ILO Mental Health and Well-being Strategy (2027-29) will be developed and launched supported by counselling services, reasonable accommodation measures, return-to-work pathways and updates to training to integrate mental-health literacy, and a psychosocial risk assessment will be conducted across the Office to establish a baseline and inform prevention and mitigation measures, with a follow-up assessment in 2028 to review progress and impact.
JIU/REP/2023/4: Review of mental health and well-being policies and practices in United Nations system organizations	11	Executive heads of United Nations system organizations should explore integrating, by the end of 2024, mental health and well-being considerations into training programmes, in particular for managers, as a means to	Enhanced effectiveness	Accepted	Implemented	Yes	The ILO has mainstreamed mental health and well-being into the training and development of managers.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		provide opportunities for facilitated discussions, enhanced learning and to support employees with mental health conditions.					
JIU/REP/2023/2: Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	1	The executive heads of United Nations system organizations who have not yet done so should, by the end of 2025, harmonize the time limits for their administrations’ response to requests for management evaluation or administrative review to a minimum of 45 calendar days and a maximum of 60 calendar days, irrespective of whether the request originates from a staff member at headquarters or in a field location; or propose this harmonization for decision by their legislative organs or governing bodies.	Strengthened coherence and harmonization	Not accepted	N/A	N/A	The ILO is compliant with part of the recommendation, in that there is no distinction between the treatment of staff at HQ or in the field in respect of the deadlines for the submission of or response to pre-tribunal complaints and JAAB appeals. The Office is not in the position to harmonize the time limit for a written response as recommended. In the ILO, it is set to be “within three months of the receipt of the grievance” – pursuant to a collective agreement and the ILO Staff Regulations (resolution of general grievances, Chapter XIII, Article 13.3.1).

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
JIU/REP/2023/2: Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	2	The executive heads of United Nations system organizations should, where applicable and by the end of 2025, establish terms of reference or similar instruments for the Chairs and secretaries of their peer review bodies that set out the required qualifications, including legal expertise, their functions and reporting lines, in order to provide the safeguards necessary for their structural independence and impartiality.	Enhanced transparency and accountability	Accepted	Implemented	No	The ILO is compliant with this recommendation. The required classifications are primarily set in the relevant job descriptions when it comes to the administrative staff dealing with formal grievances. However, the Office would like to retain the specific features regarding the Chairs of the JAAB – the ILO’s internal peer review body – given the specificities of its internal social dialogue system.
JIU/REP/2023/2: Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	6	The executive heads of United Nations system organizations who have not yet done so should, by the end of 2025, review the procedural rules governing formal internal appeal mechanisms regarding the time limits applicable to the administrations’ responses at different stages of the internal appeal processes, and	Enhanced transparency and accountability	Accepted	Implemented	No	The ILO procedures already have specific provisions in place to govern time limits and their possible extension. (ref. Article 13.3, Chapter XIII, and Annex IV of the Staff Regulations).

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		specify the conditions for extending the time limits, with a view to reducing associated delays and fostering legal certainty and accountability					
JIU/REP/2023/2: Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	7	The executive heads of the United Nations system organizations who have not yet done so should, by the end of 2025, adjust the regulatory frameworks of their organizations and remove all restrictions regarding legal representation of their staff in internal justice processes, with the aim of allowing staff to choose their legal counsel freely and without restriction.	Strengthened coherence and harmonization	Not accepted	N/A	N/A	The ILO has well established staff representation mechanisms in place and does not fully agree with the reasoning behind this recommendation, notably in respect of “Case for freedom of choice in legal representation” in paragraph 384 of the JIU report. The Office is of the view that staff members can be assisted in principle by any person of their choice when defending their case (drafting of the grievance, seeking advice etc.). However, the administrative review done by HRD and the process before the JAAB are not judicial processes. Therefore, the Office considers that the question of external “legal representation” (acting on behalf of the staff member) is not pertinent within this context.

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JIU/REP/2023/6 Flexible working arrangements in United Nations system organizations	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 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.	Enhanced effectiveness	Accepted	Implemented	Yes	The ILO has a policy on flexible working arrangements (Office Directive IGDS No. 640, Ver. 2 issued on 5 Dec 2023), which provides the definition of the flexible working arrangements and the other special arrangements.
JIU/REP/2023/6 Flexible working arrangements in United Nations system organizations	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	Enhanced efficiency	Accepted	In progress	N/A	Feedback from the implementation of the new policy launched in mid-2023 has been gathered from staff and managers through meetings and inclusion of relevant questions in the last (2024) Staff Survey Organizational Health Index (OHI).

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		teleworking modalities, to ensure that the arrangements in place are in the best interests of the personnel and the organization.					
JIU/REP/2023/6 Flexible working arrangements in United Nations system organizations	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.	Enhanced effectiveness	Accepted	In progress	N/A	The review of the Flexible Working Arrangements policy has been suspended in light of the ongoing liquidity crisis and downsizing exercise. At present, the Office is not in a position, due to financial and human resource constraints, to undertake further review of the policy in its current form. The matter has been subject to limited preliminary discussions within the Joint Negotiating Committee and remains on its workplan. However, no substantive progress is expected before the end of the year. The policy was extended on a yearly basis.
JIU/REP/2023/6 Flexible working arrangements in United Nations system	5	The executive heads of the United Nations system organizations who have not yet done so should ensure, by 2025, that a quantifiable	Enhanced control and compliance	Accepted	Implemented	Partially	The ILO has clear and quantifiable notion of a “reasonable daily commuting distance” which is “within a two-hour journey time”. The ILO’s FWA policy is based on the principle of equality of treatment between

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organizations		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.					staff members, irrespective of grade, service category or contract type – for headquarters and field duty stations. Whilst the Office believes a more coherent approach should be established between UN entities at the country level to help ensure that staff members are treated equally when it comes to the commuting distance and time, it is of the view that the ILO should maintain a policy that is consistent across the Office, especially if such definitions have impact on financial benefits and entitlements.
JIU/REP/2023/6 Flexible working arrangements in United Nations system organizations	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	Enhanced effectiveness	Accepted	In progress	N/A	Feedback on the implementation of the new FWA policy launched in mid- 2023 has been gathered from staff and managers through meetings and inclusion of relevant questions in the last (2024) Staff Survey Organizational Health Index (OHI). Globally,

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		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.					the benefits of FWA at the ILO are positively recognized by staff and managers, and comments from managers are being considered with regard to applicability of the rules, participation in unplanned meetings, responsiveness and the challenge that FWA may pose at time of onboarding new hires. The review of the Flexible Working Arrangements policy has been suspended in light of the ongoing liquidity crisis and downsizing exercise. At present, the Office is not in a position, due to financial and human resource constraints, to undertake further review of the policy in its current form. The matter has been subject to limited preliminary discussions within the Joint Negotiating Committee and remains on its workplan. However, no substantive progress is expected before the end of the year. The policy was extended on a yearly basis.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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.	Strengthened coherence and harmonization	Under consideration	N/A	N/A	This recommendation concerns the adoption of “affiliate personnel” as “a more inclusive nomenclature” than “non-staff personnel”. The ILO does not employ any “non-staff personnel”. The new definition of the “affiliate personnel” is “Any individual engaged by a United Nations system organization to perform work or service for a limited period of time tied to a specific project and whose contractual relationship is not governed by a letter of appointment to the staff regulations and rules of respective organization.” Under the ILO current policy and practice, external collaborators – that is, independent contractors engaged by the ILO through an external collaboration contract, are covered by the definition. The Office would consider adopting the term “affiliate personnel” as and when applicable in light of the on-going strategic review of the ILO’s programme and operational model and the adoption of such a definition among the UN system organizations.

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JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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.”	Strengthened coherence and harmonization	Under consideration	N/A	N/A	Given that this recommendation concerns the adoption of a definition for “non-staff personnel” (or “affiliate personnel”), the same comments on recommendation 1 above apply.
JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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	Enhanced control and compliance	Accepted	Implemented	No	The ILO clearly distinguishes between employment contracts and the other contract type (external collaboration contracts), and it does not use the latter to perform core functions of a continuous nature. The choice of an appropriate

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Nations system organizations		critical positions of a continuous nature for the possible establishment of staff positions, funds permitting.					contract type is reviewed and validated each time when a contract is issued.
JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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.	Enhanced transparency and accountability	Accepted	Implemented	No	The ILO does not employ “non-staff personnel performing functions of a continuous nature”. As for the external collaborators, social security coverage is their responsibility while the ILO’s established fees already take into account any supplement from the ILO’s part to the mandatory contributions that the external collaborator may have to pay.
JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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	Enhanced transparency and accountability Enhanced control and compliance	Under consideration	N/A	N/A	The consultants engaged by the ILO through an external collaboration contract are independent contractors who act in their individual capacity, and not considered as ILO officials, hence they have not been included in the regular workforce assessment. In March 2025, the Office issued a new directive on the use of external collaboration contracts, effective as

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		and practices relating to the use of non-staff personnel.					of July 2025, as well as introduced an e-Sourcing platform to document the entire selection process.
JIU/REP/2023/8 Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	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	Strengthened coherence and harmonization	Under consideration	N/A	N/A	Given that this recommendation concerns non-staff contractual modalities commonly used by the UN system organizations, the Office would actively participate in the inter-agency discussion “to review and set minimum standards and principles” for the “affiliate personnel”, should the CEB members decide to do so.

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by the end of 2028.

JIU/REP/2023/9 Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	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 unrelated household members, and the practice of mutualizing their risks with those of primary members.	Significant financial savings	Accepted	Implemented	No	The ILO has been compliant with this recommendation for at least the last 24 years.
JIU/REP/2023/9 Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	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	Significant financial savings	Under consideration	N/A	N/A	This requires a change in the Staff Health Insurance Fund (SHIF) regulations and is therefore not only a prerogative of the ILO Administration.

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		Nations contributory health insurance scheme, without prejudice to duly justified exceptions based on life events.					
JIU/REP/2023/9 Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	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.	Enhanced control and compliance	Accepted	Implemented (Previously In progress)	No	SHIF Executive Secretary is responsible for maintaining the privacy of personal data obtained in the course of SHIF’s claims processing operations and for complying with applicable ILO regulations regarding the protection of personal data (i.e. Office Directive, “Protection of personal data”, IGDS, No. 457 of 15 January 2016; and Office Directive, “Classification of ILO Information Assets”, IGDS No. 456 of 5 January 2016).

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
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	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.	Enhanced transparency and accountability	Not accepted	N/A	N/A	The issue was discussed among the JIU Focal Points including from the CEB Secretariat, in the follow-up to the Focal Points meeting held in 2023, and it was agreed to maintain the current CEB terminology relating to JIU recommendations. Joint efforts were made among the Focal Points to clarify what “CEB comments” are (or not), as well as the associated process, and a guidance note was developed to ensure the shared understanding in this regard among all the JIU participating organizations. As also noted in the CEB comments, the Office does not see the need to reopen the discussion nor to revise the guidance note developed in a consultative, collaborative manner.

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
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	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.	Enhanced transparency and accountability	Accepted	Implemented	No	The ILO’s current practice is fully aligned with the recommendation.
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	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	Enhanced transparency and accountability	Accepted	Implemented	No	The ILO’s current practice is fully aligned with the recommendation.

Report	Rec.	Recommendation	Intended	Acceptance	Implementation	Impact	Remarks
	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		periodic reporting to their legislative organs and governing bodies.					
JIU/REP/2024/3 Budgeting in organizations of the United Nations system	1	The executive heads of the participating organizations, in coherence and 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.	Strengthened coherence and harmonization	Under consideration	N/A	N/A	This recommendation is essentially addressed to CEB. The ILO would participate in undertaking the recommended action if the collective agreement to accept and implement this recommendation is reached timely among the members of the Finance and Budget Network .
JIU/REP/2024/4 Review of the implementation of the principle of mutual recognition within the United Nations system	2	The executive heads of United Nations system organizations, through the United Nations System Chief Executives Board for Coordination, should, by the end of 2025, task the Community of Practice on Mutual Recognition and the network of mutual recognition champions with coordinating system-wide efforts to operationalize mutual	Strengthened coherence and harmonization	Under consideration	N/A	N/A	The ILO supports this recommendation in general and will participate in these collective efforts led by CEB. However, there are concerns over two elements of this recommendation: a. The Community of Practice on Mutual Recognition and the network of mutual recognition champions are two bodies mentioned in the recommendation to be tasked with system-wide MR coordination. More consideration would be required to

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	No		impact	“Accepted”; “Not accepted”; “Under consideration”; And “Not relevant”	“Not started”; “In progress”; and “Implemented”	achieved “Yes”; “Partially” and “No”	
		recognition and developing comprehensive operational guidelines to guide the signatory organizations in the operationalization of the principle. The guidelines should be aimed at increasing the operationalization of mutual recognition in relation to the organizations’ current baseline activities.					define the relationship between them and their respective roles. As also noted in the CEB comments, these informal groups are not designed nor resourced to assume a formal system-wide coordination role. Practical alternatives to enhance coordination could include leveraging existing inter-agency mechanisms, including through the HLCM and the UNSDG Business Innovation Group. b. Depending on the decision on the coordination body, the timeframe of “end of 2025” will need to be extended (also reference to the update on Recommendation 5).
JIU/REP/2024/4 Review of the implementation of the principle of mutual recognition within the United Nations system	3	The executive heads of United Nations system organizations should, by the end of 2029, take every opportunity to revise existing policies and regulations and explicitly embed the principle of mutual recognition into their regulatory frameworks in	Strengthened coherence and harmonization	Accepted	Implemented	No	The principle of mutual recognition is already embedded in ILO operations at a corporate policy level, such as procurement, human resources, financial management, information technology, facilities management, to the extent possible and provided that the ILO’s internal rules and procedures are compatible with it. The ILO has already engaged in a number of global

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	No		impact	"Accepted"; "Not accepted"; "Under consideration"; And "Not relevant"	"Not started"; "In progress"; and "Implemented"	achieved "Yes"; "Partially" and "No"	
		order to reinforce its importance for aligning inter-agency gaps and facilitate its wider implementation across the United Nations system.					initiatives such as the UN Fleet and UN Booking Hub. The Office will continue to do more in the future to promote and support further implementation of mutual recognition at the field level, in coordination with the local UN community.