



## **INTERNAL AUDIT DIVISION**

**OFFICE OF INTERNAL OVERSIGHT SERVICES**

# **AUDIT REPORT**

---

## **Audit of United Nations Trust Fund on Contemporary Forms of Slavery**

**1 June 2007**

**Assignment No. AE2006/331/01**

---

**United Nations**  **Nations Unies**  
INTEROFFICE MEMORANDUM      MEMORANDUM INTERIEUR  
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE  
OIOS · BSCI

TO: Ms. Louise Arbour  
A: High Commissioner for Human Rights

DATE: 1 June 2007

IAD:07-00228

REFERENCE: AUD/01835/07

FROM: Dagfinn Knutsen, Acting Director  
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AE2006/331/01 – Audit of United Nations Trust Fund on**  
OBJET: **Contemporary Forms of Slavery**

1. I am pleased to present the report on the above-mentioned audit, which was conducted from November 2006 to February 2007.

2. Based on your comments, we are pleased to inform you that we will close recommendation 21 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.

3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 1, 9, 10, 14, 16, 18 and 19) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

4. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

cc: Ms. Kyung-wha Kang, Deputy High Commissioner for Human Rights  
Mr. Ibrahim Wani, Chief, Research and Right to Development Branch, OHCHR  
Mr. Kyle Ward, Chief, Programme Support and Management Services, OHCHR  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-kun Min, Programme Officer, OIOS  
Ms. Corazon Chavez, Acting Chief, Geneva Audit Service, OIOS

---

## INTERNAL AUDIT DIVISION

---

### FUNCTION

*“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).*

---

### CONTACT INFORMATION

**ACTING DIRECTOR:**

Dagfinn Knutsen, Tel: +1.212.963.5650, Fax: +1.212.963.2185,  
e-mail: [knutsen2@un.org](mailto:knutsen2@un.org)

**ACTING DEPUTY DIRECTOR:**

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,  
e-mail: [ndiaye@un.org](mailto:ndiaye@un.org)

**ACTING CHIEF, GENEVA AUDIT SERVICE:**

Corazon Chavez: Tel: +41 22 917 2395, Fax: +41 22 917 0138,  
e-mail: [cchavez@unog.ch](mailto:cchavez@unog.ch)

---

## **EXECUTIVE SUMMARY**

### **Audit of United Nations Trust Fund on Contemporary Forms of Slavery**

OIOS conducted an audit of the United Nations Trust Fund on Contemporary Forms of Slavery (Fund) at the Office of the High Commissioner for Human Rights (OHCHR) from November 2006 and February 2007. The review was requested by the Board of Trustees of the Fund at their meeting held in February 2006. The Fund, financed entirely by voluntary contributions, was established by the General Assembly in 1991 to support organizations (i) that extend humanitarian, legal and financial aid to individuals whose human rights have been violated as a result of contemporary forms of slavery and (ii) that assist victims, to participate in deliberations of Working Group.

The main objectives of the audit were to review the impact of the Fund activities on the target groups and if the grants were awarded in accordance with the United Nations Regulations and Rules, and the Fund's guidelines, as well as to assess the effectiveness and efficiency of its reporting and monitoring mechanisms. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

OIOS' overall assessment is that the Fund is addressing its mandate and has a positive impact on victims of contemporary forms of slavery. It has certain unique characteristics such as outreach to small organizations working at grass roots level, its focus on issues that governments are often reluctant to recognize and the credibility it bestows on new initiatives which can then access other sources of funds to further grow and develop. Although the Fund is having an impact, there are areas that need improvement in order to enhance the efficiency and effectiveness of its activities. OIOS detailed findings are discussed below.

- Changes in prioritization, a focus on a longer-term strategy and strengthening of partnerships with all actors (OHCHR, UN system and NGOs) could enhance the impact of the Fund.
- As the definition of the term "slavery" is dynamic and in some cases it may be difficult to distinguish victims of slavery from other human rights violations, OHCHR needs to establish more detailed guidelines that include the key indicators of contemporary forms of slavery, for the selection of beneficiaries.
- The existing pre-screening, monitoring and evaluation mechanisms in place do not adequately ensure that funds are approved to credible organizations and are used in an efficient and effective manner. For instance in one case, five organizations from one particular district were managed by the same husband-wife team and there was no assurance that the funds had been used for the intended purpose.
- The Fund's current staffing and management information systems are no longer adequate to meet the increasing workload. The Fund

secretariat should further enhance its cooperation with the secretariat of other OHCHR trust funds by exchanging information on grantees, sharing best practices on pre-screening and monitoring, administrative and management tools in use or being developed. OHCHR can also explore the possibility of re-establishing a common secretariat for the trust funds to take advantage of a number of synergies, eliminate duplication and reduce the workload of the individual secretariats.

- The knowledge and experience of the Board of Trustees could be better leveraged to establish policies for fund-raising, monitoring, public awareness and capacity building of NGOs.
- The existing contractual arrangements with the grantees need to be improved to safeguard OHCHR interests.

## TABLE OF CONTENTS

<b>Chapter</b>	<b>Paragraphs</b>
I. INTRODUCTION	1-8
II. AUDIT OBJECTIVES	9
III. AUDIT SCOPE AND METHODOLOGY	10-11
IV. AUDIT FINDINGS AND RECOMMENDATIONS	
A. Evaluation of the Fund	12-41
B. Monitoring and Evaluation	42-54
C. Fundraising	55-57
D. Administration of the Fund	58-80
V. ACKNOWLEDGEMENT	81
ANNEX 1 – Actions needed to close audit recommendations	
ANNEX 2 – Table (Financial Statements)	
ANNEX 3 – List of Acronyms	

---

## I. INTRODUCTION

1. At its eleventh session in February 2006, the Board of Trustees (Board) of the United Nations Voluntary Trust Fund on Contemporary Forms of Slavery (Fund) recommended and requested a global review of the Fund<sup>1</sup>. OIOS conducted a review of the Fund between November 2006 and February 2007. The review of the Fund included both audit and evaluation approaches and was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as well as United Nations Regulations and Rules.

2. The Fund was established by the General Assembly (GA) in 1991 (Res. 46/122):“first, to assist representatives of non-governmental organizations ... to participate in the deliberations of the Working Group on Contemporary Forms of Slavery ... and secondly, to extend, through established channels of assistance, humanitarian, legal and financial aid to individuals whose human rights have been violated as a result of contemporary forms of slavery.” It provides two types of grants: (i) a maximum of US\$15,000 each for one year to projects that address contemporary forms of slavery; and (ii) travel grants to selected Non-Governmental Organization (NGO) representatives and to victims of contemporary forms of slavery to testify before the Working Group on Contemporary Forms of Slavery (Working Group) of the United Nations Human Rights Commission and participate in its deliberations. As a general practice, the Board has not supported projects more than twice, although the Board in 2007 began to develop longer-term relations with some of its most reliable grantees.

3. The Fund is administered by the Secretary-General in accordance with the Financial Regulations and Rules of the United Nations, with the advice of the Board composed of five experts on the subject, through the Office of the High Commissioner for Human Rights (OHCHR). The Board is assisted by a secretariat of two staff based in the Research and Right to Development Branch (RRDB) within the Indigenous Peoples & Minorities Unit.

4. The operations of the Fund are determined by the annual grant cycle with September 15 as the deadline for receiving applications for travel and project grants. The applications for grants are reviewed and approved in February of the following year. The project funds are transferred to the approved NGOs in April/May who are required to submit the narrative and financial reports by the November 1 deadline of that year.

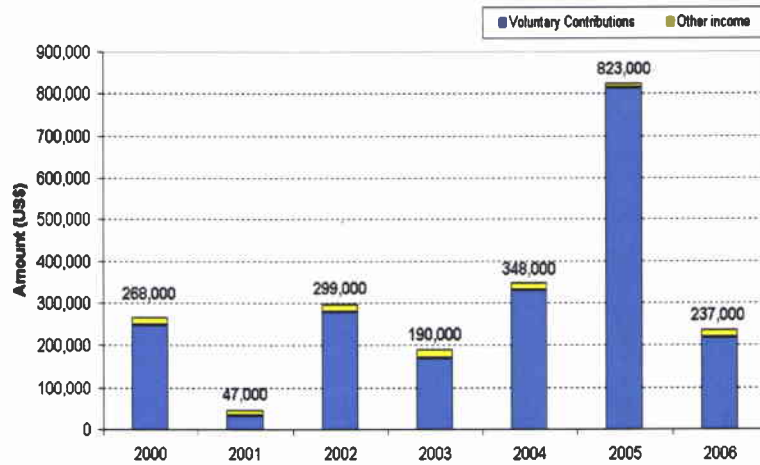
5. The Fund is financed entirely by voluntary contributions from public and private donors and does not receive funds from the United Nations regular budget. Over the past few years, the income of the Fund as well as the grants distributed have increased significantly as can be seen from the graphs below (complete figures of income and expenditure are attached as Annex 2).

---

<sup>1</sup> Based on the OIOS evaluation of the UN Voluntary Trust Fund for Victims of Torture (VFVT) in 2004.

---

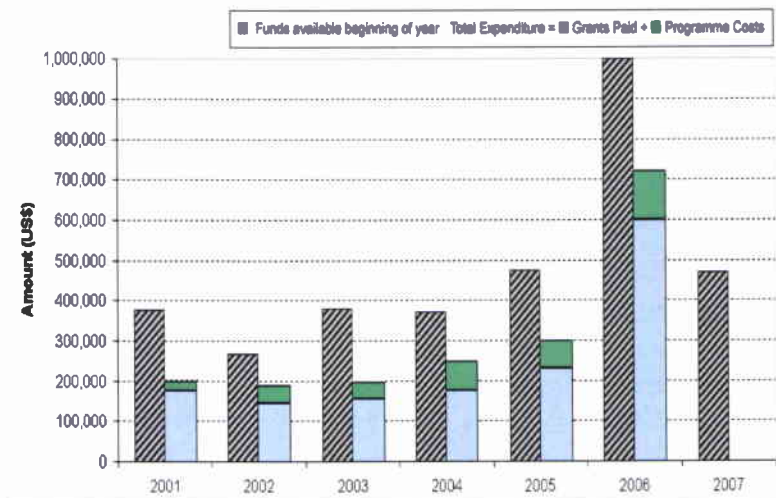
**Graph 1: Total Income of the Fund from 2000-2006**



Source: Financial Statements, United Nations Office at Geneva; as of 30 November 2006

6. The more active involvement of the Board of Trustees in fund-raising in the last biennium resulted in a substantial increase in the voluntary contributions in 2005. The Fund's secretariat informed that some donors postponed their contributions for 2006 until the OIOS review is completed.

**Graph 2: Funds available and total expenditure (grants paid and programme support costs)<sup>2</sup>**

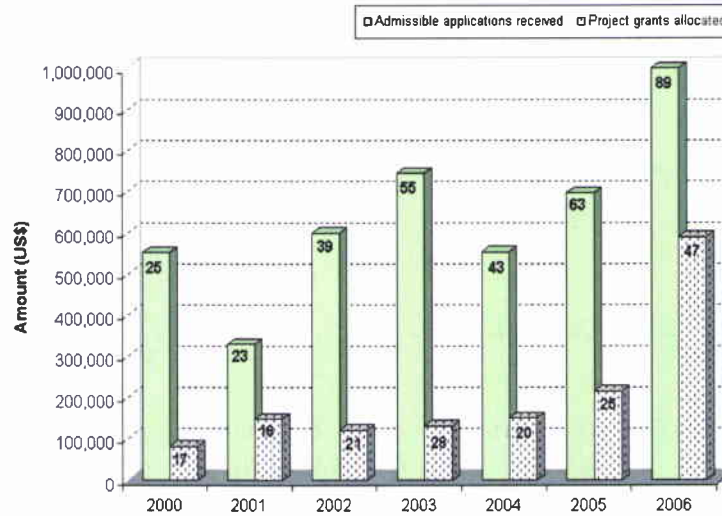


Source: Financial Statements, United Nations Office at Geneva; as of March 2007

<sup>2</sup> The Operating Cash Reserve of 15 percent is not included.



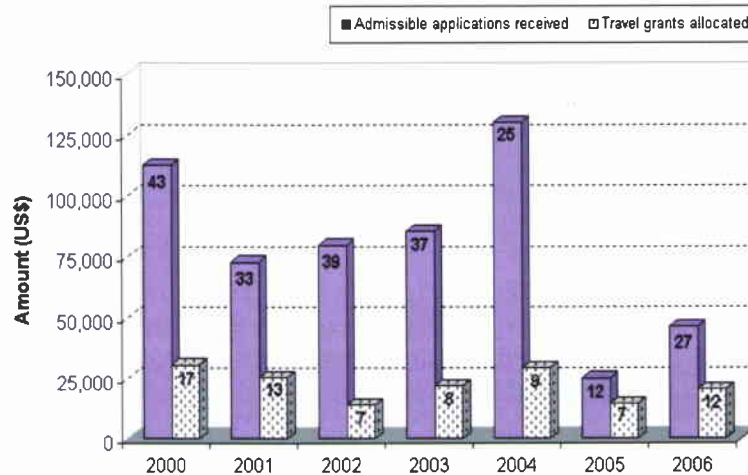
**Graph 3: Number & amount of project grants requested and approved from 2000 - 2006**  
 (The number of admissible and allocated grants are indicated in the respective columns)



Source: Reports and recommendations to the Secretary-General adopted by the Board at its 5th to 11th sessions

7. It would be observed in Graph 3 that the proportion of project grants approved has increased over the years while the travel grants have remained constant as can be seen from Graph 4. The graphs also illustrate that the demand for both project and travel grants is more than the grants approved.

**Graph 4: Number and amount of travel grants requested and approved from 2000 - 2006**  
 (The number of admissible and allocated grants are indicated in the respective columns)



Source: Reports and recommendations to the Secretary-General adopted by the Board at its 5th to 11th sessions

8. The audit findings and recommendations contained in this report were discussed with Chief RRDB during an Exit Conference on 01 February 2007 and with the Board on 12 February 2007. A draft of the report was shared with the

---

Deputy High Commissioner, OHCHR on 22 March 2007, whose comments, received on 24 April 2007, are shown in this final report in italics.

## **II. AUDIT OBJECTIVES**

9. The major objectives of the audit were to:
- (a) assess the impact of the Fund (i) on the target groups of the projects supported and (ii) of travel grants in giving voice to victims of slavery-like practices through participation in the Working Group on Contemporary Forms of Slavery;
  - (b) determine if grants are awarded to beneficiaries in accordance with UN Regulations and Rules and internal procedures and guidelines of the Fund, and
  - (c) assess the effectiveness and efficiency of the reporting and monitoring mechanisms established for the Fund administration and management.

## **III. AUDIT SCOPE AND METHODOLOGY**

10. The review focused on activities from the year 2000 onwards and included interviews with former and current staff of the Fund's secretariat and RRDB, with staff of other funds (VTVF, Voluntary Fund for Indigenous Populations and ACT), with Board members and donors; analysis of available programme data; and site visits to 16 projects<sup>3</sup>. OIOS reviewed 53 percent (93 out of 176) of approved project grants and 41 percent (31 out of 75) of approved travel grants from 2000 to 2006, and 43 percent (34 out of 80) of unapproved project grants in 2005 and 2006.

11. Survey questionnaires were also sent to 137 NGOs receiving project grants since 2000 and 40 travel grantees. OIOS received 49 responses to the project grants survey (representing 36 percent response) and 11 responses for travel grants were received (representing 28 percent response). Seven responses from NGOs which received project grants, were not included in the analysis as they were sent by NGOs suspected of fraud.

---

<sup>3</sup> The consultant visited 5 projects in India and 8 in Uganda, OHCHR field office staff visited 3 projects in Columbia.

---

## **IV. AUDIT FINDINGS AND RECOMMENDATIONS**

### **A. Evaluation of the Fund**

#### The Fund is having a positive impact on victims of slavery

12. Based on the site visits, project survey responses and other information reviewed, OIOS is of the opinion that Fund is addressing its mandate and has succeeded in reaching out to a number of small organizations that are rendering useful services to individual victims of contemporary forms of slavery. It has certain unique characteristics that are valued by the organizations it supports such as, outreach to small, community-based organizations working at grass roots level, its focus on issues that governments are often reluctant to recognize and credibility it bestows on new initiatives that can then access other sources of funds to further grow and develop. The Fund also offers a forum for international experts on slavery to share their knowledge, experience and expertise. Although the Fund is having an impact, there are areas that require improvement in order to enhance the efficiency and effectiveness of its activities. Our detailed findings are discussed below.

#### Interpretation of “slavery” requires greater clarity and precision

13. The Fund was established to contribute to the eradication of contemporary forms of slavery by drawing the attention of policy makers to the problem and by assisting NGOs that are addressing the problem. In order to direct funds solely to victims of slavery or individuals vulnerable to becoming victims of slavery, the Fund’s secretariat and the Board are faced with the challenge of operationalizing definitions of slavery and related practices that are found in several different international conventions. The main ones are:

- The Slavery, Servitude, Forced Labour and Similar Institutions and Practices Convention, 1926 of the League of Nations
- The UN Supplementary Convention on the Abolition of Slavery, the Slave Trade and Institutions and Practices similar to Slavery, 1956
- The ILO Forced Labour Convention, 1930 (No. 29) and Abolition of Forced Labour Convention, 1957 (No. 105)
- The ILO Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, 1999 (No. 182);
- The Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, supplementing the UN Convention on Transnational Organized Crime, 2000.

14. The definition of contemporary forms of slavery has been extensively discussed in the publication of the OHCHR entitled “Abolishing Slavery and its Contemporary Forms” (2002) by David Weissbrodt<sup>4</sup> and Anti-Slavery

---

<sup>4</sup> Publication Number: HR/PUB/02/4. Mr. Weissbrodt is currently also a member of the

---

---

International and that the definition can guide the Board and the secretariat in the matter. The Fund has also recently revised guidelines at its tenth session<sup>5</sup> for the selection of beneficiaries. In addition, various contemporary forms of slavery have also been summarized in the brochure describing the Fund that was published by OHCHR in September 2005 (HR/PUB/05/03).

15. The review of files and site visits showed that grants were generally approved for victims of contemporary forms of slavery. Site visits to five project partners in Andhra Pradesh found that all project partners were highly dedicated and were making good use of the grants. One of these was doing pioneering work on a particular traditional form of slavery. However, in a few cases, the grants were not strictly used for prevention of slavery or rehabilitation of its victims as provided for in the international conventions. Site visits in Uganda and India indicated that funds were used to assist individuals who had suffered some personal tragedy, such as orphans, victims of rape, persons affected by domestic violence or for AIDS patients. Funds were also used to address problems of child labour that are larger than what could be considered forced child labour.

16. The Board members note that the definition of the term “slavery” is dynamic and in some cases it may be difficult to distinguish victims of slavery from other human rights violations, and there is room for discussion on what is considered within the mandate. Therefore, OIOS is of the opinion that the existing guidelines are too broad and need to be developed further to enhance clarity and precision.

#### **Recommendation 1**

**(1) To ensure that grants are used only for victims of contemporary forms of slavery as stipulated in the international conventions, OHCHR should establish more detailed guidelines that include the key indicators of contemporary forms of slavery for the selection of beneficiaries.**

17. *OHCHR accepted recommendation 1.* Recommendation 1 remains open pending receipt of the detailed guidelines including the key indicators for the selection of beneficiaries.

#### **The Fund’s impact can be enhanced by focusing on certain forms of slavery**

18. Focusing more strategically on certain forms of slavery can increase the impact of the Fund. Within the spectrum of slavery-like situations, some are very much on the international agenda such as child labour and trafficking in persons and these problems are therefore being addressed by other international organizations with much larger resources. The International Labour

---

Board of Trustees.

<sup>5</sup> Guidelines of the Fund UNVTFCFS/BT/2006/7 dated 30 January 2006 and Criteria for the selection of beneficiaries and other requirements UNVTFCFS/BT/2006/6 dated 30 January 2006.

---

Organization's International Programme for the Elimination of Child Labour (ILO/IPEC), for example, allocates millions of dollars per year to programmes addressing child labour.

19. Three of the five project grantees visited in Andhra Pradesh were focusing on child labour or street children. The added value of grants from the Fund on issues on which other specialised agencies are active may be limited. On the other hand, certain slavery forms linked to cultural practices, such as forced marriage, child marriage, widow inheritance, or bonded labour are addressed by only a few organizations.

20. Although the Board recognizes that other international organizations such as ILO and UNICEF deal with these slavery issues, they stated that there is still a need for the Fund to also deal with slavery, in particular with regard to those geographic areas not focused on by other organizations. However, by narrowing the focus of the Fund to forms of slavery that are not a regular part of the mandate of more specialised organizations, the Fund can make a better contribution.

### **Recommendation 2**

**(2) The OHCHR should endeavour to prioritize certain forms of contemporary slavery, in particular those not addressed by other International Organizations, and also proactively seek organizations working on such prioritized forms of slavery.**

21. *OHCHR accepted recommendation 2.* Recommendation 2 remains open pending confirmation of the actions taken to prioritize certain forms of contemporary slavery.

#### The Fund's mandate is to provide direct assistance

22. In accordance with its mandate, the Fund is mainly oriented towards providing direct assistance to victims. The project grant survey responses revealed that 60 percent of the grants were allocated for direct assistance such as shelter, counselling, health care and vocational training for children withdrawn from child labour or for women victims of domestic violence. Grants had also been used for payment of school fees as well as purchase of uniforms and school materials for orphans and families who could not afford them. While direct assistance has the advantage of bringing immediate benefits to victims, interventions such as scholarships for victims or persons vulnerable to slavery may not be sustainable in the context of a one-year grant and may not help beneficiaries to defend their rights. On the contrary, it could create an unhealthy attitude of dependency on outside aid. As one respondent stated: "After rehabilitating them, they still wanted our organization to do everything for them...like Oliver Twist."

23. The Fund has also supported a number of projects that provide skills and capital for income generating activities that correspond to market demand. This is

---

more sustainable than direct assistance alone and is an area where the Fund could focus more in the future.

24. OIOS observed from site visits that the projects funded were more sustainable, and had greater impact on the problem when partners adopted a holistic approach, combining community organization, advocacy, awareness raising and prevention, in areas such as school drop-out among girls from marginalized groups. Reinsertion was most successful where it included psychosocial counselling, medical care as well as education, skills training and job placement or facilitation of self-employment. In the case of Vedika in India, dalit rights<sup>6</sup> were advanced through creation of village committees and mobilisation against corrupt practices that deprive the dalit community of the benefits of the government-sponsored programme that would, if delivered, significantly increase their resource base.

25. One of the advantages of the Fund is that it allows small NGOs to decide how to address the problem of slavery in their area. OIOS noted from most project grant survey respondents and the site visits conducted that the impact of the Fund can be improved if it encourages organizations providing direct assistance accompanied by action to address the root cause of the problem – discrimination, social hierarchies, low status of women, poverty, unemployment – through increasing the voice and representation of those directly affected by these practices.

26. In addition, longer-term grants<sup>7</sup>, covering two or three years, would allow grantees to plan their operations more efficiently enhance their capacity-building as well as reduce the administrative workload of both the secretariat and grantees. The grantees will have to appreciate that the multiple year grants would be subject to adequate donor support.

### **Recommendations 3 and 4**

#### **The OHCHR should:**

**(3) Empower victims of contemporary forms of slavery through support projects adopting, to the extent possible, a strategy that addresses the root cause of the problem, combined with direct assistance and income generating activities that assist victims of contemporary forms of slavery; and**

**(4) Consider building a longer-term relationship with the organizations that give direct assistance by providing funding to them over a period of two to three years.**

27. *OHCHR accepted recommendations 3 and 4. Regarding recommendation 4, OHCHR indicated that a period of 2 years in line with*

---

<sup>6</sup>Known as untouchables in India, the dalits are the lowest social caste.

<sup>7</sup>VFVT proposes to consider grants for multiple year periods in certain cases.

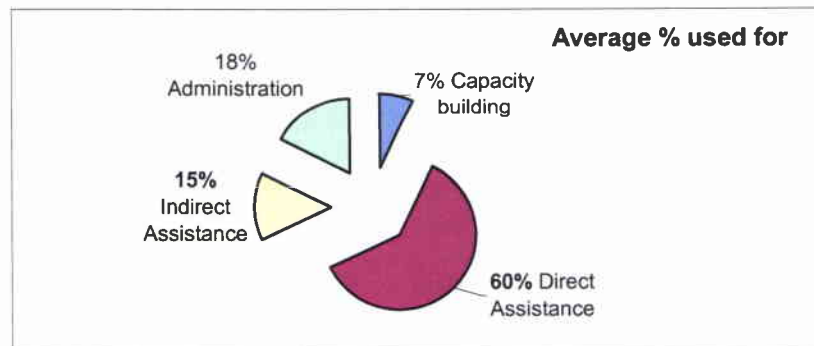
*biennial budgets would be appropriate.* Recommendations 3 and 4 remain open pending receipt of the documentation regarding implementation of projects addressing root causes, direct assistance and income generating activities and the policy of funding for 2-year periods.

Limited focus is given to capacity building of grantees

28. Small grassroots organizations rarely have access to funds administered by the United Nations. One advantage of the Fund is its outreach to small and community-based organizations that are sometimes just starting up. For example, the Women and Youth Services (WAYS), an organization in Uganda that is now at the forefront of action at the national level on child domestic labour, stated that it was the \$7,000 grant from the Fund in 2001 that helped plant the seed that has now grown into a full-fledged movement.

29. As improving organizational capacity assists organizations to achieve their goals, the eradication of contemporary forms of slavery depends to a large extent on the capacity of organizations concerned with the issue. However, the Fund has primarily focused on direct assistance to victims, and therefore has given capacity building low priority. According to the project survey responses received, grantees used an average of 7 percent of the grants for capacity building.

**Graph 5: Use of project grants based on survey responses received**



Source: Analysis of 41 responses received from project grant beneficiaries

30. Considering the expertise and the regional knowledge of the Board members, and that available within RRDB, it would be useful to leverage this knowledge base to strengthen capacity of the partners who may not otherwise have access to such resources. To the extent feasible, partners should be encouraged to use a part of the grant for capacity building such as human rights education, project management training and bookkeeping. Tools and other best practices developed by partners, or other international organizations<sup>8</sup>, could also be disseminated through the Fund and through the members of the Board. Although the Board indicated that capacity building would require additional funds, OIOS believes this activity could add considerable value to the Fund's

<sup>8</sup> The Inter-governmental Contact Group on Human Trafficking and Smuggling chaired by OHCHR is a good source of information on resources developed on human trafficking.

---

impact. Finally, information gathered from grantees could also constitute a knowledge base that can orient action by governments and civil society on the problem, thus increasing the multiplier effect of the Fund.

#### **Recommendations 5 and 6**

**(5) To enable the NGOs to achieve their goals effectively, the Fund, through its Board of Trustees, should encourage applicants to focus their project proposals on capacity building through activities such as technical assistance or training.**

**(6) The OHCHR should improve access to information available on the Fund website, facilitate establishment of partnerships and sharing of best practices among grantees. OHCHR may incorporate information obtained from narrative reports of grantees into its work as relevant, thus constituting a knowledge base on particular slavery practices that can be of use to OHCHR field offices, other organizations dealing with the issue.**

31. *OHCHR accepted recommendations 5 and 6.* Recommendation 5 remains open pending confirmation of the actions taken to encourage capacity building. Recommendation 6 remains open pending information on the improved access to information, establishment of partnerships and sharing of best practices among grantees.

#### Travel grants

32. Travel grants from the Fund are meant to give victims a voice in an international forum and encourage concerned governments to recognise the problem of slavery and to adopt laws and policies to eliminate it. The testimonies before the Working Group have in most cases nourished deliberations within the Group and contributed to the knowledge of the participating experts. NGO representatives who have received travel grants are generally satisfied with the outcome of their visit, and consider that the Working Group is an appropriate forum for giving voice to victims.

33. Greater media coverage of the beneficiaries and the Working Group would increase the value of the travel grants by using the opportunity to increase awareness of the problem worldwide. This could be addressed with the recently created OHCHR Communications Unit. The media attention received by Anita Khadka, an illicitly trafficked girl, is indicative of the greater media attention that may be given to victims of slavery. There was limited dissemination of information by the Working Group, and there was limited evidence that the testimonies and resolutions of the Working Group have brought about recognition of the problem and adoption of new laws or policies by the respective governments. Given the uncertainty of the future of the Working Group within the Human Rights Council, consideration should be given to using the travel grants to strengthen networking at the regional level.



---

34. While many of the grantees visited were working with local governments, none of them had joined forces with other grantees in their region to bring about change. For example, grantees from Andhra Pradesh, such as Curie Education Society and Arya Samaj, who were working on the problem of 'devadasis'<sup>9</sup>, or who wished to do so, were not in contact with each other. The sharing of experiences and best practices between partners at such regional meetings would substantially increase the impact of the Fund, as each one would not need to "reinvent the wheel". However, *the use of the funds for this purpose was beyond the mandate of the Fund*. OIOS agrees with this concern and suggests that OHCHR consider alternative approaches to share experience and best practices as proposed in Recommendation 6 above.

Improvement is needed on public outreach and awareness of the Fund

35. OHCHR and the Board have taken certain steps to increase the visibility of the Fund, such as publishing a brochure describing the work of the Fund in 2005. Further, the creation of a web page on the Fund, and the reports of the Board and of the Secretary-General, contribute to disseminating information on the achievements of the Fund.

36. The survey results revealed that most NGOs (70 percent) had learned about the Fund through other NGOs, only two through a Board member and five from the web site. This contributed to a number of applications being received from the same region.

37. OIOS notes that public outreach and awareness of the Fund could be improved as the existing web page is not very user friendly and has limited information. Furthermore, the brochure could be disseminated to a wider audience. The report of the Secretary-General on the status of the United Nations Voluntary Trust Fund on Contemporary Forms of Slavery prepared in August 2006 had not yet been submitted to the General Assembly. While the secretariat submitted the report in time, the Department of Conference Services could not present the report due to technical problems.

38. As the Fund is small compared to the extent and gravity of the problem of slavery, donations to the Fund would be greatly facilitated if more attention is paid to raising awareness of the problem and publicising the Fund's achievements. Though donors are generally satisfied with the information conveyed, they stress the importance of more publicity regarding the Fund's impact on combating contemporary forms of slavery.

---

<sup>9</sup> A woman dedicated by any act or ceremony to the service of a Hindu deity temple or place of worship. Dedication of women is unlawful and the women are considered prostitutes as they engage in dancing or a musical performance for a procession or other ceremony (Diwan, P. and Diwan, P., *Women and legal protection : indecent representation of women, equal remuneration, sati, devadasi system* ..New Delhi : Deep & Deep Publications, 1995, pp.49-54).

---

## Recommendation 7

(7) The OHCHR should further raise awareness of the problem of slavery and publicise the achievements of the Fund. These could include involving the media, improving the website of the Fund, linking the web page of the Fund to that of other organizations working on slavery issues (UNODC, ILO, UNICEF) and issuing information material such as newsletters, emails and disseminating the brochure describing the Fund's work.

39. OHCHR accepted recommendation 7. Recommendation 7 remains open pending receipt of documentation on actions taken to raise awareness of the Fund.

### Geographic distribution of project grants

40. Fund guidelines state that projects should be selected from all geographic regions in order to provide the widest possible view of contemporary forms of slavery in the world. The geographic distribution of approved project grants during 2004-2006 is provided in the table below:

**Table 1: Geographic distribution of approved project grants from 2004-2006**

Year	2004		2005		2006	
	Amount US\$	%	Amount US\$	%	Amount US\$	%
Asia	65,000	43	127,700	59	314,296	53
Africa	37,200	24	35,630	17	123,700	21
Americas	33,000	22	42,000	19	88,680	15
Europe	16,500	11	10,000	5	63,400	11
<b>TOTAL</b>	<b>151,700</b>	<b>100</b>	<b>215,330</b>	<b>100</b>	<b>590,076</b>	<b>100</b>

Source: Reports and recommendations to the Secretary-General adopted by the Board at its 9<sup>th</sup> to 11<sup>th</sup> sessions

41. Approximately 50 percent of projects approved were in Asia. A further analysis reveals that there is concentration of grants in some countries. For instance, in Asia 66 percent (\$209,732) in 2006 and 51 percent (\$65,800) in 2005 of grants were approved for organizations based in India. Similarly, in Africa, 62 percent of the funds were approved for organisations based in Uganda and Nigeria in 2005. One Board member explained that if the application form was available in more languages, small organisations from regions not conversant with the three available languages would be able to apply. However, in view of the small size of the secretariat, and the additional translation costs, this may not be feasible. While OIOS appreciates that a larger proportion of population exists in Asia, OIOS is of the opinion that documented evidence of the extent of contemporary forms of slavery in the different regions is necessary in order to address the issue of geographic distribution of grants.

---

## **B. Monitoring and Evaluation**

### Governance can be enhanced

42. According to the GA Resolution 46/122, the Fund is administered “*with the advice of a Board of Trustees composed of five persons with relevant experience in the field of human rights and contemporary forms of slavery in particular, who will serve in their personal capacity.*” The Board members are appointed with due regard to equitable geographical distribution.

43. The recent selection of the Board members in 2004 was conducted in accordance with established procedures. All Board members selected are established experts in contemporary forms of slavery and represent the required geographical distribution.

44. The Board is involved in the administration of the Fund and has a good working relationship with the secretariat. Its members attend the annual Board sessions, select the grantees, adopt guidelines and the cost plans, make recommendations and are involved in fundraising activities.

45. OIOS is of the view that the knowledge and expertise of the Fund’s Board members could be leveraged to a greater extent to develop a long-term strategic framework for addressing slavery issues. With the implementation of the recommendations discussed (Rec. no 1, 10, 14, and 16 ) such as, key indicators, management information systems and pre-screening, the Board may be able to devote a greater proportion of its time to policy and strategic issues, fund-raising, monitoring, and technical expertise to NGOs than on the review and approval of applications.

46. The issue of the future viability of the Fund within OHCHR was raised with OIOS. OIOS acknowledges that OHCHR’s coordinated fund-raising activity with contributions flowing into a common fund/pool provides greater flexibility in managing the programs. Furthermore, the existing Project Review Committee could also review applications for grants for contemporary forms of slavery. However, the Fund, with the existing separate structure, represents certain advantages. Above all, the Fund allows donors to demonstrate concern for the specific issue of slavery and the work conducted by grass roots NGOs through their donations to the Fund. The Board brings with it the knowledge and expertise on the complex subject from the various regions along with the ability to raise resources. Within a more general funding strategy, if the Fund is absorbed within OHCHR, the Fund could run the risk of losing the interest of donors who wish to fund slavery projects specifically. The effect could also be a reduction in general interest for the specific issue of contemporary forms of slavery. Considering that the Fund only covers travel expenses of the Board (approximately six percent of the total expenditure during 2006), and considering the credibility that the Fund brings to the OHCHR, OIOS believes that the Fund has a role to play in combating slavery at the grass roots level, and maintaining a separate fund allows OHCHR to attract funding for this purpose.

---

### Recommendation 8

**(8) The Board of Trustees should focus to a greater extent on the policy issues such as establishing priorities for the future development of the Fund, fund-raising, monitoring and technical expertise to NGOs, etc. in order to better address the needs of victims of slavery over the long term.**

47. *OHCHR accepted recommendation 8.* Recommendation 8 remains open pending information on the focus adopted by the Board of Trustees.

#### Monitoring and evaluation could be strengthened

48. It is important to establish an adequate monitoring and evaluation framework to ensure that grants are being used efficiently. Some Board members conducted monitoring activities by visiting projects in combination with private or other business travel. The secretariat also monitors the grants approved, the financial and narrative reports from the grantees and the financial reports from OHCHR administration. The response from OHCHR and UNDP field offices to assist in evaluation has been limited. While there was provision for travel expenses for project visits in the 2005 and 2006 cost plans, monitoring visits were not approved considering the travel costs compared to the limited size of the grants.

49. OIOS recognises that the Fund was monitoring grants approved, but these monitoring activities were not being undertaken in the context of any approved monitoring framework with regard to effective oversight, costs involved, staff requirements, data collections, etc. For instance, the final financial and narrative reports are frequently not received on time. As of 2006, 31 final narrative and financial reports were long overdue (2 were from 2001, 8 from 2003, 7 from 2004 and 14 from 2005). Although reminders are sent to the grantees requesting the necessary reports, there is no policy regarding the frequency of reminder letters or the required follow-up action for write-off of long-term pending cases.

50. The secretariat explained that the Board and the secretariat were aware of some of the limitations and that monitoring needed to be improved, and for that reason the Board requested an independent review of the Fund.

### Recommendation 9

**(9) The OHCHR should establish a formal monitoring and evaluation mechanism that is cost effective and ensures that the grants approved are used for the purposes intended. OHCHR could leverage resources available in the United Nations Voluntary Fund for Victims of Torture, OHCHR field and UNDP offices. It should also establish guidelines for project evaluation.**

---

51. *OHCHR accepted recommendation 9.* Recommendation 9 remains open pending receipt of the formal monitoring and evaluation mechanism established and the guidelines for project evaluation.

Management information systems need to be improved

52. The Fund currently utilises guidelines on administration contained in the “Cycle of Works of the three Voluntary Funds in the Indigenous and Minorities team (RRDB)” updated in May 2006. However, there is a need for a comprehensive manual containing details such as guidelines for analysing applications and reports, for conducting pre-screening and evaluation visits, maintenance of data on NGOs, applications, etc. This would enhance the functioning of the Fund and ensure continuity.

53. The Fund secretariat maintains working lists (as word files and/or excel sheets) or hard copies of documentation. The current manual system may have been appropriate when it was originally developed, however, it now needs to be revised considering the increasing workload and technical developments. A more effective information system would enable a comprehensive analysis of trends, transfer of lessons learned and more efficient management.

**Recommendations 10 and 11**

**(10) The OHCHR should establish a management information system to enable effective monitoring and follow-up on grants and to reduce the workload. For this purpose, the Fund should review if the system being developed by the United Nations Voluntary Fund for Victims of Torture could possibly be adapted for its use.**

**(11) The OHCHR should prepare and adopt a comprehensive manual on Standard Operating Procedures providing detailed guidelines on the operation and administration of the Fund.**

54. *OHCHR accepted recommendations 10 and 11.* Recommendations 10 and 11 remain open pending documentation relating to the management information system and a comprehensive manual on Standard Operating Procedures.

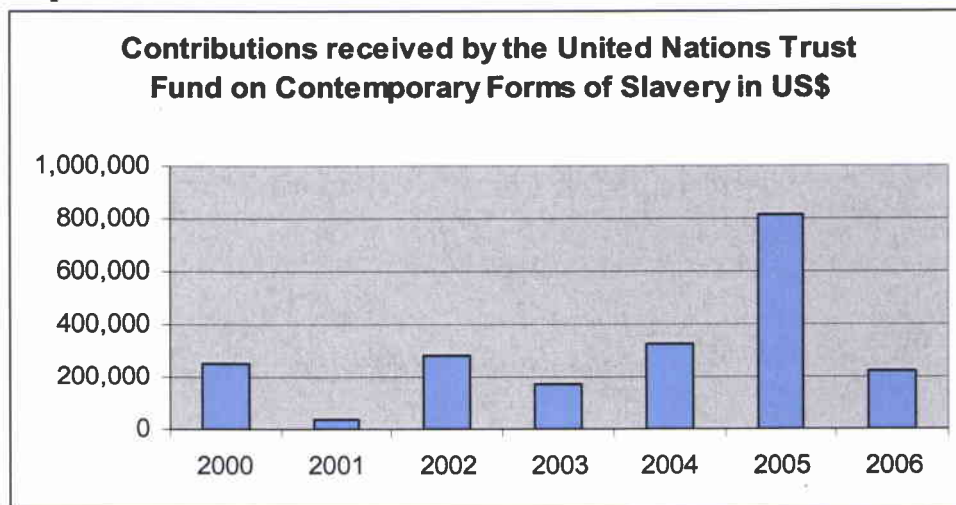
**C. Fundraising**

Fundraising efforts could be enhanced

55. According to the GA resolution establishing the Fund, Member States are encouraged to contribute to the Fund. In addition, the Board members have a mandate to raise funds. In practice, fundraising is conducted through various means, such as annual letters of appeal sent out by OHCHR to all permanent missions, meetings with donors, other reports and publications. Furthermore, OIOS was informed that the active involvement of some Board members resulted

in additional funds in 2005. The contributions made to the Fund are shown in the graph below:

**Graph 6:**



Source: Financial Statements, United Nations Office at Geneva; as of 30 November 2006 (in \$US)

56. Although the Fund was able to increase the amount of contributions since 2003, the number and amount of applications received were more than the applications approved<sup>10</sup>. For example, in 2005 against 63 applications for project grants received amounting to \$696,000, only 25 applications amounting to \$215,330 were approved. Increased dissemination of the purpose and impact of the Fund's work could help in the Fund's fund-raising.

#### **Recommendation 12**

**(12) The OHCHR should further strengthen its fund-raising efforts by increasing the dissemination of the purpose and impact of the Fund's work.**

57. *OHCHR accepted recommendation 12.* Recommendation 12 remains open pending information on the fund-raising efforts by OHCHR.

### **D. Administration of the Fund**

#### Modification of the grant cycle

58. Although NGOs generally apply for project funding to cover a 12-month period, the effective duration of projects is six to eight months between receipt of funds and reporting, since the grant is generally paid in April/May and the narrative report is due by 01 November. The short duration affects the partners who may not have other sources of funding. Several survey respondents, who had

<sup>10</sup> Refer Graphs 3. and 4.

---

received their grants in two instalments, indicated that they had to take a loan in the interim period. As expenditure to be spread over the year has to be incurred within a short time span, this also leads to budgeting and planning problems. It was due to similar issues that the VFVT changed its funding cycle to that of the calendar year.

59. In their response to the survey, the majority of NGO respondents suggested that support from the Fund be extended for a longer duration. Two of the NGOs visited in India and one in Uganda had assumed that the grant was automatically renewed for the following year and had to curtail their activities and reduce staff when they realized that this was not the case.

### **Recommendation 13**

**(13) The OHCHR reformulate the processing and funding cycle, so that the approval of grants is communicated before the start of the year, funds are transferred by January, the grantees have a longer time frame to implement the project and deadlines for narrative reports to be submitted within one month of the end of the grant period.**

60. *OHCHR accepted recommendation 13.* Recommendation 13 remains open pending confirmation of the modification of the processing and funding cycle.

### Pre-screening procedures are limited

61. The existing procedures to screen applications and validate the credentials of the applicants are limited. While occasional checks are made through the internet, or through requests to OHCHR and UNDP field offices, applications are evaluated mainly on the basis of the statements made by applicants. The Fund does not request documented evidence to verify the statements made in application forms, such as bank statements and sources of other funds and in most cases, the Fund does not perform reference checks. As a result, there is a risk that unscrupulous applicants can succeed in obtaining funds, as observed by OIOS. The examination of files and site visits conducted as part of this review revealed that some NGOs suspected of fraud might have obtained grants repeatedly from the Fund. Six organizations in Fort Portal, Uganda received eight project grants totalling \$59,220 since 2001. Enquiries with the bank revealed, that the same husband-wife team were the bank signatories for four of the organizations. In addition, the bank accounts of the remaining two organisations were personal accounts, one of which was also used by the husband. Furthermore, there was limited evidence that the grants paid to these organisations were utilised for the victims of contemporary forms of slavery. OIOS brought this to the attention of OHCHR who promptly approached the Office of Legal Affairs for advice on action to be taken.

62. Similarly, although VFVT had concerns on the utilization of funds by three NGOs in Nigeria, the Fund approved grants to one of them. The survey responses received from four organisations in Andhra Pradesh, India, also raised

---

concerns since the responses were very similar and hence may be managed by the same persons. Furthermore, the secretariat's review of applications received for grants for 2007 revealed that a large number of the projects from India were identical or very similar in certain aspects. In February 2007, the Board decided that no further funds would be allocated to these organizations.

63. The VFVT and the ACT<sup>11</sup> project have a pre-screening policy requiring that a new applicant be verified and that every application be processed further only in the case of a positive verification.

#### **Recommendations 14 and 15**

**The OHCHR should establish a more comprehensive and cost effective pre-screening policy that could include:**

**(14) Requesting applicants to provide documented evidence, such as registration certificate of the organisation, list of bank signatories, copy of bank statements, and sources of other funding. The Fund should also make reference checks to verify the statements made in the application and**

**(15) Coordinating with the OHCHR and UNDP field presences, other relevant partners, as well as the Voluntary Trust Fund for Victims of Torture and the Assisting Communities Together project, to verify the actual existence of new applicants.**

64. *OHCHR accepted recommendations 14 and 15.* Recommendation 14 remains open, pending documentation relating to the evidence requested of applicants and relevant reference checks. Recommendation 15 remains open pending information on activities undertaken for verification of the applicants.

#### **Recommendation 16**

**(16) To ensure efficient and effective use of funds, the OHCHR should take the appropriate action against the six organisations identified in Uganda, which are managed by the same team and do not appear to have used the grants for the purpose for which they were approved.**

65. *OHCHR accepted recommendation 16.* Recommendation 16 remains open pending communication of the action taken against the six organisations in Uganda.

#### Grantee selection not consistently based on clear and transparent criteria

66. The selection criteria for project and travel grants are stipulated in the

---

<sup>11</sup> ACT gives grants of \$5,000 only



---

GA resolution establishing the Fund<sup>12</sup> and the revised guidelines adopted by the Board and approved by the High Commissioner in January 2006<sup>13</sup>.

67. As applications received are more than the funds available, the Board usually makes its selection decisions for project grants based on an A, B, C grading system of the applications. "A" indicates acceptance for funding, "B" indicates cases that required a more in-depth review and "C" for cases not to be proposed for funding. The Board members are all highly qualified and have extensive experience and expertise on a wide variety of contemporary forms of slavery. Their advice and guidance have been useful. However, as the criteria for classifying applications into these three categories are not clear, it was sometimes not easy to appreciate the justification for selection of beneficiaries as well as the amount approved. Greater transparency would be useful for donors and other partners.

68. OIOS is of the opinion that once the recommendations made above (Rec. 1, 10 and 11) regarding detailed guidelines, key indicators and pre-screening have been implemented, a more detailed and documented justification for the selection or rejection of the grants would assure greater transparency.

#### **Recommendation 17**

**(17) To ensure greater transparency, OHCHR should consider documenting the reasons for the selection or rejection of grantees as well as the amount approved.**

69. *OHCHR accepted recommendation 17.* Recommendation 17 remains open pending documentation of the reasons for the selection or rejection of grantees.

#### Current contractual arrangements are not adequate

70. The current arrangements do not adequately safeguard the interests of the Fund. While the secretariat requires all grantees to undertake and sign that they agree to "all the conditions concerning the use of this grant are accepted," no conditions are stipulated.

#### **Recommendation 18**

**(18) OHCHR should require grantees to sign a comprehensive agreement that safeguards the interests of the Fund and includes the obligation to cooperate with project evaluations, submit reports, maintain documentation as to how the grant was spent, and to refund the grant in cases of fraud, misuse or mismanagement.**

71. *OHCHR accepted recommendation 18.* Recommendation 18 remains

---

<sup>12</sup> GA Res. 46/122 of 17 December 1991.

<sup>13</sup> Guidelines of the Fund UNVTFCFS/BT/2006/7 dated 30 January 2006 and Criteria for the selection of beneficiaries and other requirements UNVTFCFS/BT/2006/6 dated 30 January 2006

---

open pending receipt of copy of the agreement signed by the grantees.

A greater proportion of funds available can be utilized

72. An analysis of total expenditures and funds available from the year 2000 to 2006 revealed that not all funds available were utilized (refer Graph 2), partially due to the fact that the Fund is required to maintain a 15 percent Operating Cash Reserve. Furthermore, OIOS observed that, although the Revised Cost Plan for 2005 and 2006 included amounts of \$67,500 and \$77,500 respectively for “Project grant reserve for intercessional period and for emergency period” and “Travel and other expenses to visit subsidized projects by Board/Staff,” the amounts were not actually spent. The Board was of the opinion that a greater proportion of funds could have been spent for project grants during these periods. OIOS noted that in its 12th session<sup>14</sup>, the Board recommended that if funds become available because particular grants are not made or travel is not possible, the secretariat should reallocate these funds to organizations to support projects that were approved but received less than the full amount requested because of lack of resources.

Secretariat of the Fund

73. Up to 2002, there was a common secretariat for four OHCHR trust funds (the Fund, VFVT, the Voluntary Fund for the International Decade of the World’s Indigenous People and the Voluntary Fund for Indigenous Populations) when the secretariats were separated to place them closer to each of their substantive divisions. Currently, two core staff, one P2 and a G5 staff service, form the secretariat of the Slavery Fund. As of November 2006, both staff are also managing the requirements of the Voluntary Fund for Indigenous Populations.

74. The survey responses revealed that organisations are satisfied with the responsiveness of the secretariat to their demands. The Board has also established a good working relationship with the secretariat and is satisfied with the interaction. As the number of project grant applications has increased from about 60 in 2005 to over 150 in 2007, this has increased the workload of the secretariat. The secretariat explained that they have limited time to invest in the substantive work of the Branch, the reason for which the restructuring was undertaken in 2002. However, as the workload indicators had not been established, it was not possible to assess the adequacy of the staffing requirements.

75. Changes are urgently required in the functioning of the secretariat for two reasons. First, there is a need for close coordination with the secretariat of other trust funds to facilitate pre-screening as well as on-site visits to partners (VFVT visits all its grantees once in three years). The organisations financed by the Fund sometimes also apply for grants from other trust funds or projects managed by OHCHR (such as the VFVT and ACT). For instance, OIOS noted that three NGOs from Nigeria received grants of \$68,200 from the Fund as well as from the VFVT. As there were shortcomings in the funds utilization by these

---

<sup>14</sup> Held from 12 to 16 February 2007

---

NGOs, VFVT stopped funding them and informally shared the results with the Fund secretariat. However, the Fund allocated \$20,800 to this NGO in 2005 and 2006.

76. Second, the Fund is not self-sustaining in terms of costs. The Fund charged \$62,847 as Programme Support Costs (13 percent of the total direct expenditure) during 2004-2005. However, this cost does not reflect the total cost of supporting the Fund since OHCHR incurred staffing costs of approximately \$500,000 during this period. It is therefore necessary to explore opportunities to reduce costs.

77. One option is to explore the feasibility of the re-establishment of a common secretariat. A regrouping of the administration of the trust funds under one common secretariat would allow the Fund to take advantage of synergy such as economies of scale, sharing of pre-screening and monitoring techniques, exchange of information and best practices, utilisation of a common database and operating procedures. Savings would also be achieved in terms of better staff training, staff to rotate services between the funds in times of peak activity and reduced reliance on a few key staff.

#### **Recommendations 19 and 20**

**(19) The OHCHR should review the feasibility of re-establishing a common secretariat for the trust funds (Voluntary Trust Fund for Victims of Torture, the Voluntary Trust Fund on Contemporary Forms of Slavery and the Voluntary Fund for Indigenous Populations) with shared procedures and a common database for more efficient and effective functioning of the Fund secretariat.**

**(20) If a common secretariat is not considered feasible, the OHCHR should establish procedures to ensure efficient and effective coordination between the secretariats of the trust funds managed by OHCHR to share best practices, pre-screening and monitoring techniques and resources, databases, etc.**

78. *OHCHR accepted recommendations 19 and 20.* Recommendations 19 and 20 remain open pending further communication from OHCHR on the re-establishment of a common secretariat for the trust funds or establishment of procedures for efficient and effective coordination between OHCHR trust funds secretariats.

#### Other financial issues

79. The Fund's secretariat is responsible for the financial administration of the Fund, for example in requesting allotments and payments and preparing the cost plans. Nonetheless, the secretariat has no direct and regular access to expenditure reports. Although the OHCHR Finance and Budget Section continuously updates the secretariat on all financial matters of the Fund, the

---

efficiency and effectiveness of the financial administration can be enhanced if monthly expenditure reports are made available to the secretariat. This would also enable the secretariat to review if inappropriate expenses are being charged to the Fund.

**Recommendation 21**

**(21) To ensure effective monitoring of expenses charged to the Voluntary Trust Fund on Contemporary Forms of Slavery, the OHCHR should ensure that a copy of the detailed expenditure report from Integrated Management Information System is made available to the Fund's secretariat every month.**

80. *OHCHR accepted recommendation 21 and stated that it was implemented immediately.* Based on the action taken by OHCHR, recommendation 21 has been closed.

**V. ACKNOWLEDGEMENT**

81. We wish to express our appreciation to the Management and staff of OHCHR for the assistance and cooperation extended to the auditors during this assignment.

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	O	Detailed guidelines including the key indicators for the selection of beneficiaries	April 2008
2	O	Confirmation of the actions taken to prioritize certain forms of contemporary slavery	April 2008
3	O	Information regarding implementation of projects addressing root causes, direct assistance and income generating activities and the	April 2008
4	O	Documentation on the policy of funding for 2-year periods	April 2008
5	O	Confirmation of the actions taken to encourage capacity building and improve access to information, establishment of partnerships and sharing of best practices among grantees.	April 2008
6	O	Documentation on improved access to information, establishment of partnerships and sharing of best practices among grantees.	April 2008
7	O	Information on the actions taken to raise awareness of the Fund	October 2007
8	O	Information relating to the focus adopted by the Board of Trustees	April 2008
9	O	Documentation relating to the formal monitoring and evaluation mechanism established and the guidelines for project evaluation	July 2008
10	O	Documentation relating to the management information system for the Fund	August 2008
11	O	Comprehensive manual on Standard Operating Procedures for the Fund	July 2008
12	O	Information relating to the fund-raising efforts by OHCHR	April 2008
13	O	Confirmation of the modification of the processing and funding cycle	April 2009
14	O	Documentation relating to the documented evidence requested of applicants and relevant reference checks	April 2008
15	O	Information on activities for verification of the applicants	April 2008
16	O	Communication of the action taken against the six organizations suspected of fraud in Uganda	April 2008
17	O	Documentation of the reasons for the selection or rejection of grantees	October 2007
18	O	Provision of a copy of the comprehensive agreement signed by the grantees	October 2007
19	O	Further communication from OHCHR on the re-establishment of a common secretariat for OHCHR trust funds	December 2007
20	O	In case OHCHR decides not to have a common secretariat for its trust funds, information on establishment of procedures for efficient and effective coordination between the secretariats.	Will depend upon decision on Rec. no 19
21	C	Action completed	Implemented

1. C = closed, O = open

2. Date provided by OHCHR in response to recommendations.

Table 2 (Financial statements)

Year	2000	2001	2002	2003	2004	2005	2006
<b><u>Income</u></b>							
Voluntary Contributions	248,387	34,096	280,104	169,105	329,459	814,287	218,936
Other income	19,259	12,735	18,517	20,429	18,522	8,553	18,432
<b>Total income</b>	<b><u>267,646</u></b>	<b><u>46,831</u></b>	<b><u>298,621</u></b>	<b><u>189,534</u></b>	<b><u>347,981</u></b>	<b><u>822,840</u></b>	<b><u>237,368</u></b>
<b><u>Expenditures</u></b>							
Travel	67,023	35,968	44,349	37,553	69,288	45,949	60,613
Fellowships, grants	75,496	148,200	122,035	136,885	150,700	217,500	571,280
<b>Total direct expenditures</b>	<b>142,520</b>	<b>184,168</b>	<b>166,384</b>	<b>174,438</b>	<b>219,988</b>	<b>263,449</b>	<b>631,893</b>
Program support cost	18,528	23,941	21,630	22,677	28,599	34,248	82,146
<b>Total expenditures</b>	<b><u>161,048</u></b>	<b><u>208,109</u></b>	<b><u>188,014</u></b>	<b><u>197,115</u></b>	<b><u>248,587</u></b>	<b><u>297,697</u></b>	<b><u>714,039</u></b>
Balances: End of period	376,089	270,380	378,765	371,183	474,838	999,982	527,622

Source: Financial Statements, United Nations Office at Geneva; as of 30 November 2006 (in \$US)

---

## ANNEX 3

### LIST OF ACRONYMS

ACT	Assisting Communities Together Project
Board	Board of Trustees of the Voluntary Trust Fund on Contemporary Forms of Slavery
Fund	United Nations Voluntary Trust Fund on Contemporary Forms of Slavery
GA	General Assembly
ILO	International Labour Organization
NGO	Non-Governmental Organization
OHCHR	Office of the High Commissioner for Human Rights
RRDB	Research and Right to Development Branch, OHCHR
SG	United Nations Secretary-General
UNICEF	United Nations Children's Fund
UNDP	United Nations Development Programme
UNODC	United Nations Office of Drugs and Crime
VFVT	United Nations Voluntary Fund for Victims of Torture
Working Group	Working Group on Contemporary Forms of Slavery

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: UN Trust Fund on Contemporary Forms of Slavery

(AE2006/331/01)

	1	2	3	4	5
<b>By checking the appropriate box, please rate:</b>	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Your overall satisfaction with the conduct of the audit and its results.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

---

Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:  
 Director, Internal Audit Division-1, OIOS  
 By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA  
 By fax : (212) 963-3388