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UNITED NATIONS
HIGH COMMISSIONER FOR HUMAN RIGHTS

United Nations Voluntary Trust Fund on Contemporary Forms of Slavery
Guidelines of the Fund for the use of Grantees and Applicants[1]

(***Applicable for projects implemented from January 1st to December 31st, 2026***)

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[1] Version amended by the Board of Trustees at its 30th session (November 2025).

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I - MANDATE OF THE FUND

1. According to General Assembly resolution 46/122, grants from the United Nations Voluntary Trust Fund on Contemporary Forms of Slavery (hereafter referred to as "the Fund") shall be given to extend, through established channels of assistance, humanitarian, legal and financial aid to individuals whose human rights have been severely violated as a result of contemporary forms of slavery.

2. For the purpose of the present Guidelines, contemporary forms of slavery[2] include, but are not limited to, traditional slavery, serfdom, servitude, forced labour, debt bondage, the worst forms of child labour[3] (such as the sale of children, forced compulsory labour, including forced or compulsory recruitment of children for use in armed conflict, or any other work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children), forced and early marriage, the sale of wives and inherited widows, sexual slavery, forced prostitution, and trafficking in persons[4].

3. Projects that address other violations of human rights that exhibit the primary characteristics of ownership, control and violent coercion may also qualify for project grants, subject to the availability of funding.

II - ADMISSIBILITY OF PROJECTS

4. Only applications by civil society organizations and other channels of assistance (for example, hospitals and professional associations) (hereafter organizations) are admissible. Applications by governmental, parliamentary or administrative entities, political parties or national liberation movements are inadmissible.

5. Organizations applying to the Fund must have been registered and actively engaged in projects related to contemporary forms of slavery for at least two years prior to project implementation. Projects aimed at establishing a new organization are inadmissible.

6. Applications for projects concerning investigations, studies, research, and publication of newsletters or similar activities are inadmissible.

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[2] Factors upon the qualification of slavery is dependent include: the "control of someone's movement, control of physical environment, psychological control, measures taken to prevent or deter escape, force, threat of force or coercion, duration, assertion of exclusivity, subjection to cruel treatment and abuse, control of sexuality and forced labour", Kunarac, Kovac e Vulkovic, ICTY, Case nº. IT-96-23-A, IT-96-32/1-A, decided 12 June 2002, par. 118

[3] Under Article 3 of the C182 - Worst Forms of Child Labour Convention, 1999 (No. 182), the term the worst forms of child labour comprises: (a) all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict; (b) the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances; (c) the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties; (d) work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children. Under R190 - Worst Forms of Child Labour Recommendation, 1999 (No. 190) David Weissbrodt and Anti-Slavery International (Abolishing Slavery and its Contemporary Forms, OHCHR, 2002, HR/PUB/02/4); Special Rapporteur on Contemporary Forms of Slavery (A/HRC/18/30 and A/HRC/15/20); Special Rapporteur on the sale of children, child prostitution and child pornography (A/HRC/7/8); Committee on the Rights of the Child (Office of the Special Representative and Coordinator for Combating Trafficking in Human Beings, Occasional Paper Series no. 4 on trafficking in human beings for the purpose of domestic servitude); Worst Forms of Child Labour Convention, 1999 (No. 182), article 3.

[4] "'Trafficking in persons' shall mean the recruitment, transportation, transfer, harbouring or receipt of persons, by means of the threat or use of force or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation. Exploitation shall include, at a minimum, the exploitation of the prostitution of others or other forms of sexual exploitation, forced labour or services, slavery or practices similar to slavery, servitude or the removal of organs." (Protocol to Prevent, Suppress and Punish Trafficking in Persons Especially Women and Children, article 3 (a))

7. Projects should aim at reparation, empowerment and integration of victims of contemporary forms of slavery through the provision of direct assistance. Assistance may include medical, psychological, social, legal, humanitarian, educational support, vocational or skills training, or other support to their independent livelihood. Organizations that cannot provide all aspects of assistance may arrange to refer victims of contemporary forms of slavery to other organizations for appropriate support.

8. To address the root causes of exploitation and reduce vulnerability, organizations should, whenever possible, facilitate the economic independence of slavery survivors, including through referrals to specialized services. Proposals involving income-generating activities must ensure that beneficiaries are fairly compensated for their participation and include appropriate safeguards to prevent any risk of re-exploitation.

9. Projects should consider the victims' need for inclusion into society and their rights to dignity, security and education.

10. Project grants cannot serve the purpose of direct financial compensation to victims.

11. As a rule, the Fund will not support the capital costs of projects for construction work (e.g. for the building of shelters, schools, etc.).

A. APPLICANTS

12. For the purpose of the present Guidelines, the Fund distinguishes between the following categories of applicant organizations:

- **First-time applicants**: organizations which have never received a grant from the Fund.
- **Returning applicants**: organizations which have received a grant from the Fund in the past but not in the previous year.
- **On-going applicants**: organizations which are currently receiving a grant from the Fund, divided in two sub-categories:
  - organizations submitting a continuation of a funded project proposal in the same country of implementation;
  - organizations submitting a different project in the same country of implementation or a project in a different country of implementation.

13. The present Guidelines are applicable to all categories of applicant organizations, unless otherwise specified.

14. As a rule, organizations should only submit one application under each call for applications. The project for which funding is sought may address the needs of more than one target group.

B. BENEFICIARIES

15. Beneficiaries of projects must be victims of contemporary forms of slavery.[5] Any support provided through the Fund's grants should be directly linked to the consequences of contemporary forms of slavery.

C. NON-DISCRIMINATION PRINCIPLE

[5] Family members of direct victims who are children, adolescents, or persons with disabilities, may also be eligible to receive services.

16. Organizations applying to the Fund must provide documentary evidence (for example, legal statutes or by-laws of the organization) that assistance is provided to beneficiaries without any kind of distinction, such as race, colour, sex, gender, sexual orientation, transgender identity, language, religion, political or other opinion, national, social or ethnic origin, property, birth, disability or other status. The Fund encourages applicants to take specific measures to foster equality and address discrimination, including by providing reasonable accommodation.

D. VICTIM-CENTRED APPROACH AND GENDER PERSPECTIVE

17. Projects should demonstrate a clear victim-centred focus and gender-sensitive approach.

18. A victim-centred approach systematically ensures that beneficiaries occupy a central place in the design and delivery of assistance from the outset of a procedure to its conclusion. Organizations should demonstrate how individual victims are being informed and consulted about available services and associated risks and benefits of the assistance enabling them to make fully informed decisions. The organizations should also explain how victims are involved in in-take process, execution of assistance plans, discharge and follow-up. Organizations should aim to provide, or coordinate the provision of, holistic assistance (medical, psychological, legal and social, etc.) while assessing victims' needs.

19. Professionals involved in the project should be guided by trauma informed practices, based on understanding, recognizing, and responding to the effects of all types of traumas to prevent possible risks of re-traumatization by victims and vicarious traumatization by staff and volunteers.

20. A gender perspective should be integrated in all stages of the project. The project should take into account the different impact that slavery may have on all victims but particularly on women, girls and LGBTI people. Organizations should propose adequate measures ensuring confidentiality to provide gender-sensitive assistance to victims. A gender perspective should also be reflected in the management of the project, including the composition of staff and volunteers involved in implementation.

21. Organizations should also explain how they assess and address the effects of slavery experienced by different beneficiaries (such as women, men, girls and boys, Lesbian, Gay, Bisexual, Transgender, and Intersex people (LGBTI), migrants, indigenous peoples, national, ethnic, religious and linguistic minorities, persons with disabilities, etc.).

22. Organizations should further clarify how they make a realistic assessment and manage victims' expectations as to what engagement with the legal system may involve, if and where applicable, and whether psychological and/or medical support is offered during the process.

E. PRINCIPLE OF CO-FUNDING

23. The amount requested to the Fund must not exceed two thirds of the total budget of the project. Exceptions to this rule will be considered, provided that the Fund's Board deems the justification satisfactory.

F. PROHIBITION OF SUB-GRANTING

24. The Fund provides direct support to organizations; it does not subsidize projects through intermediary organizations. This rule helps to prevent fees retention on the funds channelled and allows the Fund to monitor its use directly. The organization receiving the grant must implement the project directly; it may not provide sub-grants to one or more recipients to carry out the project activities. Payments to consultants, contractors or providers of services that routinely support the organization in the implementation of the project are not considered sub-grants.

G. PRINCIPLE OF NON-COMPLIANCE

25. Any application from an organization that has not complied with the present Guidelines for the use of previous grants (such as overdue reports or audits, unsatisfactory reports) will be considered inadmissible. No application will be accepted from such an organization in the following two years, and a refund of the previous grant may be requested under certain circumstances.

III - TYPES OF GRANTS

A. ANNUAL GRANTS

26. The Fund awards annual grants to projects providing legal, psychological, medical, educational, humanitarian, or other types of direct assistance to victims of contemporary forms of slavery.

27. Annual grants can be awarded on a yearly basis for a maximum of five consecutive years, subject to a satisfactory evaluation of the project and the availability of funds. After five years, applicant organizations are ineligible to apply for another annual grant for two years. After this period, the same organization may re-apply to the Fund.

28. Applications are received through an open call for applications open every year from 15 January to 1 March.

29. Applications are reviewed on a competitive basis, considering the merit of the application, geographic distribution of resources; the needs addressed; priorities set by the Board (if applicable; see para. 38), and satisfactory compliance with the Fund's Guidelines. The awarding of grants is subject to the availability of funds.

30. Annual grants cover project implementation for a given 12-month calendar year (1 January to 31 December).

31. Organizations must apply annually for an annual grant. Grants are not automatically renewed but are subject to a competitive review process and the availability of funds.

32. Organizations must use the awarded grant within the given implementation period. Unspent amounts or carryovers equal to or above USD 150 will have to be refunded. Under exceptional and unforeseen circumstances, no-cost extensions may be granted by the Fund's Secretariat.

B. EMERGENCY GRANTS

33. On an exceptional basis and subject to funding availability, the Board may decide to activate the emergency grants mechanism for projects that provide direct assistance to slavery survivors.

34. On an exceptional basis and subject to funding availability, the Board may issue thematic or geographic special calls to address exceptional circumstances that require an emergency response, for applications to organizations a) delivering direct assistance to victims of contemporary forms of slavery underrepresented in the current grants portfolio of the Fund (thematic); or b) providing such assistance in countries underrepresented in the current grants portfolio of the Fund (geographic).

35. Details about eligibility criteria, grant amounts, the period covered by the grant, and submission procedures for emergency grants will be communicated promptly if the emergency funding mechanism is activated.

IV - PROCESS TO SUBMIT PROJECT APPLICATIONS

36. The Fund accepts applications for annual grants through an annual call for applications open every year from **15 JANUARY to 1 MARCH**. All applications must be submitted to the Fund using the Grants Management System (GMS). The applicant organization is solely responsible for submitting the application within the deadline. Application submitted after the deadline will not be considered. Awarded grants will be used between **1 JANUARY and 31 DECEMBER** of the following year.

37. The Fund's Board may decide to set priorities in the annual call for applications, which focus on a) specific geographic regions, taking into consideration existing patterns of slavery, gaps in assistance to survivors and high needs, and/or b) thematic areas.

A. GRANTS MANAGEMENT SYSTEM (GMS)

38. By applying for a grant, organizations abide by the present Guidelines. Applications should be submitted through the GMS in either English, French or Spanish.

39. A Users' Manual to assist organizations to access and use the GMS is available in English, French and Spanish on the Fund's website.

40. New applicants (organizations wishing to apply to the Fund for the first time) must submit a request to register through the GMS before they can apply. Organizations will receive an automatic notification by e-mail of the approval of their registration as well as the link valid for limited time that allows them to create a password to access the online account.

41. Any application that does not provide the required information in all fields of the project application template, or in any other manner does not comply with the present Guidelines, will not be considered.

B. INFORMATION AND DOCUMENTS TO BE PROVIDED BY ORGANIZATIONS

a) Information about beneficiaries

42. Applicant organizations must provide detailed and comprehensive information about how they identify project beneficiaries and how they ensure their involvement in project design and implementation. Organizations should also describe their in-take and discharge procedures.

43. Applicant organizations must also provide detailed and comprehensive information about the type of direct services they provide to project beneficiaries, that address the effects of slavery. They should also explain how they monitor project implementation and evaluate results, in particular the positive impact of services on slavery survivors.

44. Applications must include five case studies of beneficiaries recently assisted or to be assisted with the grant from the Fund, drafted according to the template provided in the GMS. The information included therein will remain confidential and serve only for the Fund's internal use. The purpose of these case studies is to assess, through examples of individual cases, whether the project beneficiaries and the services provided by the organization fall within the mandate of the Fund.

45. The names of beneficiaries may be anonymized and replaced by the internal registration number used by the organization. Organizations should request the free and informed consent of beneficiaries prior to the transfer of any personal data to the Fund.

46. The case studies must include the following information:

- Facts of the case (including abuses and exploitation suffered by the victim): what happened, when and where; who was the perpetrator
- When and how the beneficiary was referred to and/or identified by the organization
- Services provided to beneficiaries under the project (including nature, duration and frequency)
- Results obtained or expected

b) Budget proposal

47. Organizations can request yearly grants ranging from **US$ 15,000 to US$ 35,000**. Grants awarded by the Fund may be lower than the amount requested by organizations.

48. Organizations must submit budget proposals based on realistic costs and salaries. Project applications with over-budgeting will not be considered.

49. Funding requested from the Fund may cover different types of expenditures clearly linked to the provision of direct assistance to victims of contemporary forms of slavery. Administrative costs may include only direct costs (those readily and directly attributable to project operations, where a direct link between the cost and the project can be identified). Administrative costs should be limited to the strict minimum and may not exceed 13% of the total cost of the budget requested to the Fund. Indirect costs (those that cannot be traced specifically to the direct assistance), should not be included. Salaries of professional staff providing direct assistance to victims are not considered administrative costs and can be requested under other types of expenses.

50. Project proposals may include a skills-building and/or institutional development component, which may cover in-house training for staff and volunteers directly involved in project implementation to develop professional skills in assisting slavery survivors, improving self-care, and preventing vicarious trauma. It can also encompass institutional policies and internal procedures, such as safeguards against sexual exploitation and abuse. Advocacy and awareness-raising activities, aimed at addressing root causes and social factors that foster or perpetuate slavery (such as discrimination, social hierarchy, poverty, gender inequalities and unemployment) may also be covered. Eligible expenses include the salary of external expert(s) and course fees and related materials. Expenses related to training external professionals are ineligible. The portion of the grant assigned to the institutional development component should not exceed 15% of the budget requested to the Fund.

51. The proposed budget must reflect the total cost of the project and not only the amount requested to the Fund. It should indicate in detail the items and sub-items of expenditure to be covered with the grant requested from the Fund. Organizations should explain and provide additional information about each individual budget line, type of expense and calculation behind the cost per unit indicated.

52. Applicant organizations must indicate other confirmed and/or pledged sources of project funding. Where possible, organizations should provide proof (for example, copies of applications, pledges, agreements, bank statements of recent contributions). Secured sources of funding must be distinguished from those merely envisaged. Organizations should also indicate the form of the contribution (cash or in-kind).

53. In order to verify organizations' compliance with the co-funding principle, the Fund's Secretariat may contact other donors to confirm the authenticity of the information provided by applicant organizations without prior consultation.

c) Contact details and banking information

54. Applicant organizations must ensure that all contact information (mailing address, contact persons and contact numbers) and banking information is accurate, since it is essential for communication with the Fund's Secretariat and for the payment of grants. Organizations are responsible for promptly updating information in the online system and for informing the Secretariat about any changes as soon as they occur. Failure to do so may lead to the cancellation of a grant.

55. Applicant organizations must provide all banking details (including IBAN and SWIFT, if applicable) using the UN banking information form, available in the GMS, and a bank statement or letter to verify the provided bank details.

56. Grants are paid in United States dollars (US$) through bank-to-bank transfer; the organization's bank account must be able to receive foreign payments in that currency. In certain cases the grant may be paid locally in domestic currency, subject to approval by the Financial Services of the United Nations. The name of the beneficiary of the bank account must be the same name as the applicant organization. Applications submitted with a bank account in the name of a private individual will not be considered.

57. Organizations that have received grants in the past must inform the Fund's Secretariat of any change in their banking information by submitting an updated UN banking information form, and a bank statement or letter to verify the provided bank details. Failure to provide updated banking information may jeopardize the payment of the grant. The Fund will not cover any banking fees originated from delays in or rejection of payments caused by outdated or incorrect banking information.

d) Additional documents (applicable only to new applicants)

58. New applicants (organizations applying to the Fund for the first time) should provide:

- Background information about the organization
- Copy of the statutes of the organization
- Copy of the legal registration of the organization (if available)
- Organizational structure (organigram) indicating positions and names of staff involved in project implementation
- One reference letter (from an organization/expert in the field of assistance to survivors of contemporary forms of slavery)
- Banking information

59. All supporting documents should be submitted to the Secretariat through the GMS.

V - ON-SITE VISITS TO GRANTEES AND APPLICANTS

60. Members of the Fund's Board and/or UN staff shall conduct on-site visits to applicant organizations for the purpose of project evaluation and/or verification of project implementation. The visits allow for greater understanding about the work of the organization, in particular their project operations and grant management systems.

61. As a general rule, the Fund's Secretariat will inform organizations of the visit in advance. Exceptionally, unannounced visits may take place. On-site visits generally last one day. Applicant organizations have

the obligation of facilitating the visit, including arranging meetings with project staff, volunteers and beneficiaries, and providing access to administrative and financial files.

62. Occasionally, non-UN staff (for example, auditor, translator, doctor, etc.) may also accompany a visit. All members of the visiting delegation are bound by UN rules of non-disclosure of information and organizations are expected to fully cooperate with them.

63. A confidential report about the visit will be drafted for internal purposes. Should the result of the on-site visit be unsatisfactory (including inter alia due to limited access to files, staff and/or beneficiaries), the Fund may decide not to award a new grant, cancel a pending grant or request a refund of a disbursed grant.

64. The Fund's Secretariat may exchange information about applicant organizations with representatives of other UN agencies, funds or programmes, in particular those based in the same country of project implementation, as well as the Special Rapporteur on contemporary forms of slavery, including its causes and consequences; the Special Rapporteur on the sale and sexual exploitation of children; and the Special Rapporteur on trafficking in persons, especially women and children.

VI - FINANCIAL AND ADMINISTRATIVE OBLIGATIONS OF ORGANIZATIONS RELATED TO THE USE OF THE GRANT

65. Organizations awarded a grant are notified about the approval by e-mail, followed by conclusion of a grant agreement. Upon signing the agreement, the awarded organization agrees to comply strictly with the present Guidelines, the UN Financial Regulations and Rules, administrative obligations related to the use of the grant, and with any additional conditions outlined in the agreement.

A. BUDGET REVISION

66. If awarded a grant, the organization must submit a revised budget adjusted to the awarded amount through the GMS by the deadline indicated in the e-mail or the agreement. Revised budgets must be submitted for all grants, even if the amount awarded matches the exact amount requested in the project application.

67. Grants will not be released until a satisfactory revised budget is submitted and approved by the Fund's Secretariat. Failure to do so will lead to the cancellation of the grant.

68. Revisions should be made only to the amounts of the existing budget lines of the project application. Organizations cannot add a new budget line unless otherwise authorized by the Fund's Secretariat. An organization wishing to add a new budget line (for example, for an audit report) must submit the request to the Fund's Secretariat by e-mail with a justification and detailed breakdown of the expense.

B. PAYMENT AND USE OF THE GRANT

69. The Financial Services of the United Nations processes the payments of grants at the request of the Fund's Secretariat. The disbursement of annual grants usually occurs during the first three months of the year of the grant's implementation. Any inaccurate or incomplete financial and banking information provided by the organization will result in a delay of payment.

a) Acknowledgment of funding

70. Within two weeks upon reception of the grant in their bank account, organizations must return the acknowledgment of receipt form, duly completed, signed and dated, to the Fund's Secretariat. The form is available on the Fund's webpage and can be requested to the Fund's Secretariat.

b) Pending installments

71. A grant for which certain conditions determined by the Fund's Board (usually complementary information) must be fulfilled before it can be paid is a "pending grant". These grants will be disbursed in two instalments. The second instalment will be paid only upon receipt of a satisfactory progress report about the use of the first instalment, due by 15 JULY.

72. A pending instalment may be cancelled if conditions are not satisfactorily met within the given deadline. The amount of the second instalment may be adjusted and reduced by the Fund's Secretariat on the basis of the progress report about the use of the first instalment. Organizations should never pre-pay budgeted expenditures or assume that a pending instalment will be paid.

c) Withholding of payments

73. Should information concerning over-budgeting, mismanagement or any other misuse emerge after a grant was approved, the Fund's Secretariat can decide, if needed upon consultation with the Chairperson of the Fund's Board, to withhold the payment of a grant or to request a project leader not to spend a grant already paid until the situation is clarified.

d) Budget amendments

74. The grant must be used in conformity with the project application and the revised budget submitted in the GMS. During project implementation, organizations requiring minor budget adjustments have the discretion to redeploy funds within existing budget lines, with a tolerance rate of up to 10% overspending on the total cost component, without prior approval from the Fund's Secretariat. Organizations can use the Budget Amendment tab in the GMS to simulate whether a budget redeployment falls within the 10% cost component discretion threshold. The Secretariat will not be liable for any expenditure incurred in excess of the awarded grant. For any other changes in the existing budget lines or the creation of new budget lines, organizations must seek authorization from the Fund's Secretariat, prior to incurring the unforeseen expenditure. Under exceptional and unforeseen circumstances, organizations may be granted additional discretion to redeploy funds within existing budget lines for up to 20% per cost component, upon an express written communication from the Secretariat to this effect. No budget redeployment shall result in administrative costs exceeding 13% of the awarded grant.

e) Financial support to beneficiaries

75. Direct assistance provided to survivors in cash should be limited and exceptional. When assistance is given in cash (e.g., for transportation), efficient monitoring mechanisms must be in place to ensure the money reaches the beneficiary and is used for the intended purpose. Organizations must provide the Fund's Secretariat with written policy and criteria on these monitoring mechanisms. This includes the minimum and maximum amounts that may be allocated, the purposes for which cash may be awarded, the system in place for the disbursement of monies, and the monitoring mechanisms to ensure the effective use of the grants awarded. Precise and separate records of such payments, along with the relevant supporting documents, must be kept by the organization and made available to the Fund's Secretariat at any time, upon request.

f) Procurement of goods

76. Organizations must have guidelines and procedures regarding the purchase, prescription, issuance, and storage of medicines and medical supplies financed by the Fund, enabling their tracking from the supplier to the final beneficiary. These policies must be submitted to the Fund's Secretariat upon request, along with supporting documents for specific purchases.

g) Other provisions

77. All savings on currency exchange rates and interest earned must be reinvested into the project during the ongoing implementation period, in accordance with the approved revised budget.

78. In cases where awards are received from national, regional, or international courts as a result of successful litigation, legal fees paid by the Fund do not need to be returned, in accordance with the conditions under which the grant was allocated. However, the Fund encourages organizations to use any such awards for the continued protection of victims of contemporary forms of slavery and to keep the Secretariat of the Fund informed about how they intend to use these future awards.

79. The Fund shall not be held responsible for the cost incurred if an organization is liable to pay tax on the grant received.

C. HUMAN RESOURCES

a) Staff and assimilated categories

80. Staff, consultants, collaborators, and other assimilated categories must be recruited on a competitive basis, bearing in mind gender balance and following open, transparent, and non-discriminatory procedures. Relevant and supporting documents may be requested by the Fund's Secretariat. Staff and assimilated categories regularly remunerated under the project and with the Fund's grant must have written contracts.

81. Adequate records of staff attendance and assignments must be maintained. Any change in the key information on human resources affecting the use of the grant must be communicated immediately to the Fund's Secretariat in writing.

82. Should the staff involved in the project and persons in charge of key functions regarding the financial management of the organization change during the period of project implementation, the Fund's Secretariat must be immediately informed of the changes in writing.

b) Volunteers and assimilated categories

83. Volunteers, interns, fellows, and other assimilated categories must be recruited following open, transparent, and non-discriminatory procedures. Relevant and supporting documents may be requested by the Fund's Secretariat. Organizations that are using volunteers shall have clear and consistent policies and procedures for the use of and payments made to volunteers or assimilated categories.

84. Organizations that are providing any form of payment to volunteers or similar categories of persons must keep records, including names, contact details, assignments undertaken, attendance, and the date, nature, and amount of payments.

D. COMMUNICATION WITH THE FUND'S SECRETARIAT

85. The Secretariat of the Fund must be informed immediately of changes of contact person or the person in charge of the project and their new contact details, in order to ensure that communication is maintained.

86. Organizations are responsible for ensuring regular and smooth communication with the Secretariat of the Fund by corresponding either with the person in charge of the project or by sending any queries to the general e-mail address of the Fund ohchr-slaveryfund@un.org

VII - REPORTING ON THE USE OF THE GRANT

A. GENERAL PROVISIONS

87. All organizations receiving a grant have reporting obligations. Organizations submitting reports are solely responsible for ensuring that the reports are submitted within the deadline.

88. All reports about the use of grants must be submitted through the GMS. Organizations should refer to the Users' Manual available on the Fund's webpage.

89. By submitting a report on the GMS, project leaders certify that all the information provided therein is true, complete and accurate. Failure to comply with this obligation could result in the refund of the grant.

90. The Fund will consider any report unsatisfactory if it is not submitted within the established deadline using the GMS, if it does not provide the required information in all fields of the reporting template indicating precisely how the grant was used to assist slavery survivors, or if it does not comply with the present Guidelines in any other manner.

91. Should a report be considered unsatisfactory, the organization will have to submit another report by the new deadline provided by the Fund's Secretariat. Failure to do so may lead to a request to refund the grant.

92. Failure to submit a satisfactory report within the established deadline will lead to the inadmissibility of a new project application for the following three consecutive years.

93. The Fund keeps records of organizations which have not complied with its reporting requirements, in particular those requested to refund a grant, and reserves the right to share this information with other donors and/or partners.

B. PROGRESS REPORTS

94. All organizations receiving an annual grant must submit a progress report by **15 JULY** reflecting the first six months of project implementation.

95. Organizations should download the progress report template from the GMS and submit it through the same online system. Organizations are expected to provide financial and narrative information about the progress on the use of the grant.

C. FINAL REPORTS

96. All organizations receiving an annual grant must provide a final financial and narrative report on the use of the grant for the calendar year 1 January to 31 December. Organizations must draft and submit the final report through the GMS by **1 MARCH** every year, unless otherwise authorized by the Fund's Secretariat.

97. Once submitted, final reports must be downloaded from the GMS, signed by the executive officer and the financial officer of the organization, and then uploaded again to the GMS.

98. Final reports must be accompanied by a financial certification. The financial certification template must be downloaded from the GMS, signed by the executive officer and the financial officer of the organization, and then uploaded again to the GMS.

99. Should an organization fail to comply with the above, no further applications will be accepted from that organization.

a) Narrative information

100. Final reports must provide comprehensive information about the outcome of project implementation, including information about key achievements, type of support provided and beneficiaries. Emphasis should be placed on the impact that the project has had on the lives of slavery survivors and their families. Final reports must include two case studies (the template should be downloaded from the GMS) concerning victims supported by the organization during the project reporting period.

b) Financial information

101. Financial information must be presented in US dollars (US$). If the funds were converted into another currency, the reporting of expenses should use the exchange rate applicable at the time the grant was received by the organization. The financial report must present the expenditures exclusively disbursed from the grant awarded by the United Nations Voluntary Trust Fund on Contemporary Forms of Slavery, specifically for implementing the approved project activities.

D. AUDITS

102. Organizations which have been randomly selected or otherwise selected for an audit will be notified by the Secretariat in the agreement.

103. The audit report must
- Be performed by an independent qualified auditor, in line with the International Standards on Auditing or Generally Accepted Auditing Standards
- Be presented in USD, specifically issued for the grant awarded by the Fund and reflecting each budget line as per the Fund's approved budget (rather than for overall financial statements of the organization)
- Be dated and signed by the auditor and include an opinion showing that the grant was received and that it was used for the purpose approved by the Fund
- Contain at least the following elements:
  - title indicating the auditor's independence (ex. "Independent Auditor's Report")
  - addressee
  - introductory paragraph
  - management's responsibility for the financial statements
  - auditor's responsibility
  - auditor's opinion on compliance with the terms of the Fund's grant
  - a full breakdown of expenses against the approved project budget; description of the information presented in the financial statement
  - description of the financial reporting framework under which the financial statements have been prepared; and
  - any other reporting responsibilities

104. Where applicable, the audit report is to be accompanied by a management letter issued by the auditor.

105. For annual grants, the audit report and the management letter must be submitted to the Fund's Secretariat by **1 AUGUST** of the following year.

106. For emergency grants, where applicable, the audit report and the management letter must be submitted to the Fund's Secretariat by the date specified in the agreement.

107. Audits must cover the implementation period of the grant and not the fiscal year of organizations, which differs from country to country. Audits are not performed by the Fund. It is the responsibility of the organization to directly hire an external auditor.

108. The Fund reserves the right to select or oversee the selection of the external auditor. The costs relating to the audit may be covered by the grant up to 8% of the total amount awarded. If the audit report is not drafted in one of the official languages of the United Nations, an English translation must be provided.

E. RETENTION OF RECORDS

109. Organizations are required to maintain separate records of expenses documenting how on-going and past grants are used, including:

- Financial records (all receipts/ invoices, including three suppliers' quotations for any purchase exceeding US$2,500)
- Beneficiaries' files with information about the specific assistance provided in the context of the project. Individual files must include direct or indirect records (i.e. reference to coded receipts/documents kept elsewhere) on the following:
  - Personal details of beneficiaries (name and surname, date of birth, photocopy of ID, contact details)
  - Personal history of beneficiaries (including details of the human rights violations suffered)
  - Medical records, as relevant (diagnosis, list, dates and minutes of sessions with staff, receipts of medicines provided or prescribed, prescriptions, copies of laboratory reports, etc.)
  - Legal records, as relevant (complaints lodged to tribunals, powers of attorney, receipts of honoraria/legal fees for external or internal lawyers, receipts for expenses related to the case such as documents translation, forensic or ballistic expertise, etc.)
  - Social assistance records, as relevant (receipts of transport tickets for beneficiaries, copies of receipts for any purchase made on behalf and for the beneficiaries, telephone cards, clothes, food, rental payment, etc.)
  - Any other relevant information
- Records on the management of administrative and other resources

110. With due regard to any domestic legal restrictions, this information must be kept for a period of five years after the receipt of the grant. Organizations shall provide full access to these records to the Fund at any time during this period, including during on-site visits.

VIII - MISMANAGEMENT, FRAUD AND MISUSE OF FUNDS OF THE GRANT

111. For the purpose of these Guidelines, mismanagement, fraud and misuse of funds are defined as: the engagement of the organization in proscribed practices including, but not limited to, corruption, coercion, collusion, or any other unethical conduct; any other use of the funds of the awarded grant in activities different from the ones foreseen in these Guidelines and the agreement, or incompatible with the aims and objectives of the United Nations or the Fund's mandate to ensure the protection of their beneficiaries, staff and other persons of concern; the use of the grant, all or in part, in expenditures other than those mentioned in the proposal submitted to, and approved by the Fund; the submission of false information in the documentation requested, including but not limited to, the finance questionnaire; and failure to provide satisfactory supporting documents for the financial management of the grant(s) when requested.

112. In cases where the Fund receives allegations or otherwise learns about possible fraud, mismanagement or misuse of funds by a grantee, the Chairperson of the Board of Trustees will be informed. The Fund reserves the right to take actions oriented to determine the situation, including but not limited to: request clarification from the organization; contact other donors and partners; request an audit of the concerned organization, including its financial and administrative data; conduct an on-site visit to the organization at either short or no notice; and refer the case to the United Nations Office of Internal Oversight Services.

113. Where it is established that the organization mismanaged, embezzled or misused the grant, the Fund reserves the right to take any appropriate measures in the circumstances, including but not limited to: cancelling the grant; estimating the amount mismanaged, misused or embezzled and requesting a refund, and/or using all relevant legal procedures. No further application shall be accepted from the organization during the ten years following the refund or satisfactory settlement of the matter.

IX. ENSURING PROTECTION FROM SEXUAL EXPLOITATION AND ABUSE, AND FROM CHILD SAFEGUARDING VIOLATIONS

114. The Fund adheres to the United Nations policies and protocols on Safeguards against Sexual Exploitation and Abuse and the organizations that it supports are expected to have internal policies and practices to prevent such practices.

115. The Fund is also governed by the United Nations' zero tolerance policy on prohibited conduct. This policy requires that organizations cooperating with the United Nations adhere to the zero tolerance policy on prohibited conduct[6] and commit to taking adequate action if faced with allegations of prohibited conduct. The United Nations requires an effective response to any report of possible misconduct, from receiving a complaint to ensuring that appropriate disciplinary action is taken.[7]

116. In particular, the Fund adheres to the zero-tolerance policy towards sexual exploitation and abuse (SEA), defined as follows:

117. Sexual exploitation is any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes, including, but not limited to, profiting monetarily, socially or politically from the sexual exploitation of another.

118. Sexual abuse means actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.

119. The Fund does not cooperate with entities that fail to address SEA through appropriate preventive measures, investigation and corrective action. Such failures shall constitute grounds for the termination of the grant awarded by the Fund.[8]

120. United Nations staff are required to report allegations of SEA to the Secretary-General. It is the responsibility of the organizations supported by the Fund to report promptly allegations of SEA to the Fund's Secretariat, as part of their reporting obligations, and to investigate those allegations.

121. The Fund's Secretariat reserves the right to refer any SEA allegation involving an organization receiving a grant and its associated staff to the responsible United Nations institutions for investigation,

[6] Prohibited conduct is the collective term for discrimination, harassment (including sexual harassment) and abuse of authority: https://hr.un.org/page/what-is-prohibited-conduct

[7] Secretary-General's bulletins ST/SGB/2019/8 and ST/SGB/2003/13.

[8] For details on the entities cooperating with United Nations, please refer to the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners

notwithstanding any related investigations undertaken by the organization or national authorities. Where the United Nations does not conduct the investigation directly, the Fund reserves the right to seek further clarification and relevant information and to obtain the results of any investigations undertaken, in order to determine whether the organization has taken appropriate investigative and corrective actions including guarantees of non-repetition.

122. In the event of credible SEA allegations made against an employee(s) or associated staff and volunteers of the organization supported by the Fund and a failure of the organization to take adequate measures to prevent, investigate or correct SEA, including taking measures to avoid the repetition of these acts,[9] the Fund reserves the right to request a full or partial refund of any grant awarded to the organization. The Fund will also identify a number of conditions and corrective measures that need to be taken by the organization for any future grant applications to be considered in line with the UN Guidelines on Safeguards against Sexual Exploitation and Abuse, notwithstanding the reparations and remedies resulting from judicial or non-judicial procedures undertaken by national authorities.

123. The Fund further adheres to the zero-tolerance policy towards child safeguarding violations, which is defined as conduct by the employee(s) or associated staff and volunteers of the organization supported by the Fund that actually or likely causes significant harm to a child,[10] including any kind of physical, emotional or sexual abuse, neglect or exploitation. The above-mentioned paragraphs regarding preventive and response measures apply to all allegations of child safeguard violations.

X - REFUND OF GRANTS

124. In addition to the cases of mismanagement, fraud or misuse of funding indicated above, the Fund's Secretariat or Board may request organizations for a total or partial refund of a grant when:

- Organization did not fully implement the project
- Organization spent the grant on expenditures other than those declared in the approved revised budget
- Organization failed to comply with its reporting obligations
- Organization subject to an on-site visit receiving a negative evaluation
- Any other reason that may justify such refund according to the Fund's Guidelines and/or which contravenes the aims and objectives of the United Nations

125. If the organization does not refund the grant within the time limit indicated by the Fund's Secretariat, no new application from the organization concerned will be accepted and its United Nations Partner Portal (UNPP) certification will be cancelled.

XI - USE OF THE UNITED NATIONS AND OHCHR LOGOS

126. Organizations supported by the Fund must not use the United Nations logo for any purpose. Organizations supported by the Fund wishing to use the logo of the United Nations High Commissioner

[9] As a minimum, the organizations supported by the Fund that are facing credible SEA allegations should take the following steps:
a) Ensure the that appropriate actions are taken regarding staff of the organization involved in perpetrating SEA, including termination of the staff contract and/or referral for criminal accountability, if appropriate;
b) Withhold further cash and/or supply transfers to the organization, if appropriate;
c) Share information on the allegation with relevant authorities as appropriate, upon a protection risk assessment and in line with informed consent;
d) Immediate referral of the victim to safe and confidential victim assistance, including legal assistance, where available, based on their needs and consent.

[10] For the purposes of the present Guidelines, a child means every human being below the age of eighteen years. Sexual activity with any person less than 18 years of age, regardless of any laws relating to consent or age of majority, shall constitute the sexual exploitation and abuse of such person. Mistaken belief in the age of a child shall not constitute a defence under these Guidelines.

for Human Rights (OHCHR) should contact the Secretariat of the Fund for permission and instructions on how to proceed.

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