



# Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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## Decisions adopted by the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women at its 2013 sessions

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## Decisions

### 2013/1

#### Report on operational activities

*The Executive Board,*

1. *Takes note* with appreciation of the report of the Under-Secretary-General/Executive Director on the operational activities of the United Nations Entity for Gender Equality and the Empowerment of Women;<sup>1</sup>

2. *Decides* to transmit the report to the Economic and Social Council.

24 January 2013

### 2013/2

#### Road map towards an integrated budget, beginning 2014, and update on cost recovery

*The Executive Board,*

1. *Recalls* decision 2012/27 of the Executive Board of the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), decision 2012/20 of the Executive Board of the United Nations Children's Fund (UNICEF) and decision 2012/7 of the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), which requested further development of the harmonized conceptual framework and calculation methodology for cost-recovery rates, and also recalls the need to implement General Assembly resolution [67/226](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, in particular chapter II, section D, on ensuring full cost recovery, proportionally from core and non-core funding sources, and providing incentives to increase core funding;

2. *Recognizes* that full cost recovery, proportionally from core and non-core resources, will lead to fewer resources being drawn from core resources to finance the management costs of non-core contributions, and a larger share of core resources being allocated to programme activities, thereby providing incentives for core contributions;

3. *Approves* the harmonized methodology for calculating cost-recovery rates presented in document DP-FPA/2012/1-[E/ICEF/2012/AB/L.6](#),<sup>2</sup> which is further developed in document DP-FPA/2013/1-[E/ICEF/2013/8](#), and welcomes the increased transparency and proportionality in the new harmonized framework;

4. *Endorses* a general harmonized cost-recovery rate of 8 per cent for non-core contributions that will be reviewed in 2016, with the possibility of increasing the rate if it is not consistent with the principle of full cost recovery, proportionally from core and non-core funding sources, as mandated by the

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<sup>1</sup> UNW/2013/1.

<sup>2</sup> Joint review by the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund on the impact of cost definitions and classification of activities on harmonized cost-recovery rates.

quadrennial comprehensive policy review of operational activities for development of the United Nations system, and decides that the review of the cost-recovery rate will take place after the analysis and independent assessment of the reports mentioned in paragraphs 15 and 17 of the present decision;

5. *Underscores* that the principle of harmonized rates will also apply to differentiated cost-recovery rates, with the aim of promoting collaboration among United Nations organizations and avoiding competition in resource mobilization, and further endorses the following differentiated cost-recovery rate structure:

(a) A harmonized 1 per cent reduction for the thematic contributions at the global, regional and country levels for UNDP, UNFPA and UNICEF (8 per cent - 1 per cent = 7 per cent), with UN-Women maintaining the rate of 8 per cent as a temporary arrangement;

(b) Maintaining the existing preferential rates for government cost-sharing, South-South contributions and private-sector contributions;

6. *Decides* that existing agreements will be honoured using the previous cost-recovery rates and that new or renewed agreements will comply with the present decision;

7. *Also decides* that, on an exceptional basis and when the urgency of the circumstances requires, the Under-Secretary-General/Executive Director of UN-Women may consider granting a waiver of the cost-recovery rates on a case-by-case basis, taking into account specific priorities, modalities that incur lower management costs and harmonization goals, and that the Executive Board will be informed of such waivers in the annual financial reports;

8. *Further decides* that the new cost-recovery methodology and related rates will be applied as of 1 January 2014;

9. *Notes* the guiding principles of the integrated budget contained in: (a) the joint note of UNDP, UNFPA and UNICEF on steps taken towards the integrated budget and the mock-up of the integrated budget, submitted at the second regular session of 2012; and (b) the mock-up of the integrated resource plan, with a harmonized presentation of the cost-recovery amount, contained in table 6 of the joint review by UNDP, UNFPA and UNICEF;<sup>3</sup>

10. *Reiterates* the need for regular consultations with the Executive Board on the integrated budget for UN-Women, 2014-2017, and requests UN-Women to present its informal draft integrated budget, including core and non-core resources, as a part of the discussion of its draft strategic plan, 2014-2017, for review at the annual session of 2013;

11. *Requests* UN-Women to provide fully transparent and consistent costing proposals that will enable contributors to understand those costs that are directly charged to programmes and projects, as well as the cost-recovery rate that is applied;

12. *Stresses* the need for increasingly efficient and transparent use of the cost-recovery resources, and requests that UN-Women provide, in its annual financial reports to the Executive Board, the amounts received from cost recovery and the use thereof;

<sup>3</sup> DP-FPA/2013/1-E/ICEF/2013/8.

13. *Requests* UN-Women to further pursue efficiency and cost effectiveness with a view to reducing management costs, in the effort to minimize the necessary cost-recovery rate, as mandated by the quadrennial comprehensive policy review of operational activities for development of the United Nations system, and to include information and analysis in this regard in the midterm review of its integrated budget;

14. *Also requests* UN-Women to prepare an integrated budget proposal, based on the above approved cost-recovery rates and the conceptual framework of the integrated budget;

15. *Requests* UN-Women, in collaboration with UNDP, UNFPA and UNICEF, to include, in the midterm review of their integrated budgets, information on the implementation of the approved cost-recovery rates, including the approved underlying calculation methodology and the inclusion of each cost category; their actual cost-recovery rates for the two previous financial years; and an analysis of compliance with the principle of full cost recovery, funded proportionally from core and non-core resources, as mandated in General Assembly resolution [67/226](#);

16. *Also requests* UN-Women, in the context of the midterm reviews of their integrated budgets, in collaboration with UNDP, UNFPA and UNICEF, to recommend adjustments to the approved cost-recovery rates, as required, to be presented at the annual session of the Executive Board for 2016;

17. *Requests* that an independent and external assessment be performed in 2016 on the consistency and alignment of the new cost-recovery methodology with the provisions of General Assembly resolution [67/226](#).

8 February 2013

*Note:* As a result of a joint facilitation process (with Hinke Nauta representing the Executive Board of UNDP/UNFPA/the United Nations Office for Project Services (UNOPS), John Mosoti representing the Executive Board of UNICEF, and Junichi Sumi and Roberto De León Huerta representing the Executive Board of UN-Women), similar decisions were adopted by the Executive Board of UNDP/UNFPA/UNOPS (decision 2013/9, 1 February 2013) and the Executive Board of UNICEF (decision 2013/5, 8 February 2013).

### **2013/3**

#### **Report of the Under-Secretary-General/Executive Director on progress made on the strategic plan, 2011-2013**

*The Executive Board,*

1. *Takes note* of the report of the Under-Secretary-General/Executive Director on the progress made on the United Nations Entity for Gender Equality and the Empowerment of Women strategic plan, 2011-2013 for the year 2012;<sup>4</sup>

2. *Welcomes* the progress made on the implementation of the UN-Women strategic plan, 2011-2013, as described in the report;

3. *Commends* UN-Women for the results focus in the report, and further encourages UN-Women to continue to improve its results reporting in the next

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<sup>4</sup> UNW/2013/3.

progress report on the implementation of the strategic plan, 2011-2013, to be presented at the annual session of 2014;

4. *Welcomes* the ongoing efforts to update the strategic plan, 2011-2013 for the period 2014-2017, in close consultation with Member States, building on the lessons learned from the implementation of the current plan;

5. *Takes note* of the efforts by UN-Women to include the mandates of the quadrennial comprehensive policy review of operational activities for development of the United Nations system<sup>5</sup> in the next UN-Women strategic plan, 2014-2017, and requests UN-Women to continue contributing to discussions with the United Nations funds and programmes towards developing a common approach to tracking implementation of the quadrennial comprehensive policy review.

27 June 2013

## **2013/4**

### **Report on the evaluation function, 2012**

*The Executive Board,*

1. *Takes note* of the report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women, 2012 and of the programme of work for 2013 proposed by the Evaluation Office;<sup>6</sup>

2. *Welcomes* the efforts made by UN-Women and progress achieved in upgrading the evaluation function;

3. *Commends* the efforts of UN-Women to lead system-wide gender evaluation efforts that promote learning and accountability;

4. *Requests* UN-Women to continue to strengthen its evaluation capacities and to allocate recommended human and financial resources to the Evaluation Office and the overall evaluation function;

5. *Also requests* UN-Women to ensure that its evaluation workplan for 2014 is fully aligned with the priorities of the next strategic plan, 2014-2017;

6. *Emphasizes* that programme countries should have greater ownership and leadership in the evaluation of all forms of assistance, and requests UN-Women, in cooperation with other United Nations system organizations, to continue its efforts to facilitate the building of national evaluation capacities, where applicable;

7. *Requests* UN-Women to address issues raised by past evaluations, and to continue to improve the rate of management response to evaluation reports, as well as the rate of implementation of follow-up actions, and to report thereon;

8. *Also requests* UN-Women to prepare a management response and to include such response where appropriate in its reporting to the Board in 2014;

<sup>5</sup> See General Assembly resolution 67/226.

<sup>6</sup> UNW/2013/4.

9. *Looks forward* to the peer review in 2014 and to the comprehensive external review of the evaluation policy in 2015 as originally mandated in the evaluation policy of UN-Women;<sup>7</sup>

10. *Welcomes* the active participation of UN-Women in joint evaluations as well as its leadership in coordinating the implementation of the System-wide Action Plan on Gender Equality and the Empowerment of Women, and calls on UN-Women to further promote the use of joint evaluations for gender equality and for women's empowerment.

27 June 2013

## **2013/5**

### **Strategic plan, 2014-2017**

*The Executive Board,*

1. *Welcomes* the consultative efforts of UN-Women to update the strategic plan, 2011-2013 for the period 2014-2017 and endorses the UN-Women strategic plan, 2014-2017;<sup>8</sup>

2. *Reaffirms* that the goals set out in the Charter of the United Nations, in General Assembly resolution [64/289](#) of 2 July 2010, the Beijing Declaration and Platform for Action, the outcome of the twenty-third special session of the General Assembly and the Convention on the Elimination of All Forms of Discrimination against Women, as well as internationally agreed development goals, including the Millennium Development Goals, and in applicable United Nations instruments, standards and resolutions that support, address and contribute to gender equality and the empowerment of women, form the framework of the strategic plan;

3. *Takes note with appreciation* of the efforts by UN-Women to align its strategic plan, 2014-2017, with the mandates of General Assembly resolution [67/226](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations, including a common approach and indicators for monitoring and reporting on the implementation of the quadrennial comprehensive policy review;

4. *Underlines* that UN-Women, in implementing its strategic plan, will provide assistance in the field of gender equality and the empowerment of women, with the agreement and consent of the host country, in accordance with national priorities, and adopt a national ownership principle in field activities;

5. *Requests* UN-Women to implement the strategic plan, taking into account the guidance provided by the General Assembly in its resolution [67/226](#) and to continue to contribute to strengthening the accountability, effectiveness and coherence of the United Nations development system;

6. *Requests* the Under-Secretary-General/Executive Director to submit to the Executive Board, beginning at its annual session in 2015, an annual progress report on the implementation of the strategic plan, 2014-2017, and to provide updates at its regular sessions in 2015, 2016 and 2017;

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<sup>7</sup> UNW/2012/12.

<sup>8</sup> UNW/2013/6.

7. *Also requests* the Under-Secretary-General/Executive Director to undertake a midterm review of the UN-Women strategic plan, 2014-2017 that includes an assessment of results achieved, cost-effectiveness, evaluations and progress made in achieving the vision of the strategic plan, and report thereon to the Executive Board at its annual session in 2016.

18 September 2013

## 2013/6

### Integrated budget for the biennium 2014-2015

*The Executive Board,*

1. *Welcomes* the integrated budget of the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2014-2015,<sup>9</sup> which presents a single integrated budget that includes all budgetary categories, to complement the strategic plan, 2014-2017 and responds to the request contained in its decision 2011/1<sup>10</sup> to collaborate closely with the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund towards the harmonization of budget and results methodologies, including in their work towards achieving an integrated budget in 2014;

2. *Commends* the continued focus on results and the enhanced linkages with the results and harmonized methodology in the strategic plan, 2014-2017, including with regard to cost classification, attribution and recovery;

3. *Takes note* of the details included within the integrated budget estimates, the supportive report of the Advisory Committee for Administrative and Budgetary Questions thereon,<sup>11</sup> and the related response of UN-Women to the report of the Committee;<sup>12</sup>

4. *Also takes note* of the results and resource requirements in the UN-Women integrated budget estimates for 2014-2015, and welcomes progress on linkages between results and resources;

5. *Notes* that UN-Women is maintaining a two-year budget cycle and requests UN-Women to keep the Executive Board informed of steps towards the move to a four-year budget cycle;

6. *Approves* gross resources in the amount of \$176.9 million to support organizational effectiveness and efficiency and requests the Under-Secretary-General/Executive Director to report comprehensively on measures to improve organizational efficiency and effectiveness, including information on timeframe and benefits that accrue to the Entity, in the report on progress made on the UN-Women strategic plan, to be submitted to the annual session of the Executive Board;

7. *Notes* that in the event that actual cost recovery is higher than the estimates included in the budget proposal, the additional amount may be used for management activities to allow more regular resources to be used for programme activities, requests the Under-Secretary-General/Executive Director to report to the

<sup>9</sup> UNW/2013/7.

<sup>10</sup> UNW/2011/13.

<sup>11</sup> UNW/2013/8.

<sup>12</sup> UNW/2013/CRP.6.

Executive Board on its utilization in the context of the next budget proposal, and asks UN-Women to further strive for an overall reduction of the ratio of its management costs;

8. *Takes note* with concern of the current and projected funding gap for the period 2014-2015, urges all countries in a position to do so to increase their voluntary contributions, especially in regular resources, and welcomes UN-Women proposals to enhance its resource mobilization strategy.

18 September 2013

## **2013/7**

### **Report on internal audit and investigation activities for the period 1 January to 31 December 2012 and report of the Audit Advisory Committee for the period 25 October 2012 to 31 May 2013**

*The Executive Board,*

1. *Takes note* of the report on internal audit and investigation activities for the period 1 January to 31 December 2012<sup>13</sup> and the report of the Audit Advisory Committee for the period 25 October 2012 to 31 May 2013,<sup>14</sup> as well as the management response thereto;<sup>15</sup>

2. *Expresses* its support for strengthening the capacity of the UN-Women Audit Unit within the Office of Audit and Investigations;

3. *Welcomes* the establishment of the Audit Advisory Committee and its role as an independent and external adviser to the Under-Secretary-General/Executive Director in fulfilling her oversight functions;

4. *Notes* the importance of the internal audit function, and in this regard, requests UN-Women to ensure that the Audit Unit has the level of resources, including staffing, to respond adequately to the needs for internal audit and advisory services;

5. *Requests* UN-Women to continue its efforts in implementing the recommendations of the Audit Unit and the Audit Advisory Committee, which will contribute to strengthening business processes and operations management;

6. *Notes with appreciation* the intensified efforts by UN-Women to implement outstanding recommendations from previous reports and encourages UN-Women management to achieve the timely, full, complete and sustained implementation of all outstanding and new audit recommendations, particularly those ranked as high priority;

7. *Encourages* UN-Women to work collaboratively with the funds and programmes to find opportunities for joint audits, where appropriate.

18 September 2013

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<sup>13</sup> UNW/2013/9.

<sup>14</sup> UNW/2013/9/Add.1.

<sup>15</sup> See UNW/2013/9, annex and UNW/2013/9/Add.1, annex.