



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

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Structured dialogue on financing

Structured dialogue on financing the gender equality and women's empowerment results of the UN-Women strategic plan, 2018–2021

Summary

The present report is submitted, in line with decisions 2014/6, 2015/5, 2016/4, 2017/7 and 2018/5 of the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women). The ongoing structured dialogue on financing supports organizational effectiveness and efficiency in the implementation of the strategic plan, 2018–2021. The overarching objective of the dialogue is to ensure that the integrated budgets of UN-Women for the bienniums 2018–2019 and 2020–2021 are fully financed in support of the comprehensive implementation of the strategic plan, 2018–2021.

In 2018, total UN-Women revenue increased by 7.0 per cent to \$404.7 million. Regular resources increased by 1.8 per cent, to \$149 million, and other resources increased by 9.8 per cent, to \$235 million, with the remaining funding received as assessed contributions and other revenue. Despite revenue increases compared with 2017 levels, there was a voluntary contribution revenue shortfall of \$55.7 million against the integrated budget projections, with regular resources accounting for the largest proportion of the gap, equivalent to a 25 per cent deficit against the integrated budget for 2018 that was endorsed by the Executive-Board. A resource mobilization strategy that aligns with the commitments of the funding compact is in place to close the gap.

The Executive Board may wish to: (a) take note of the present report and encourage UN-Women to continue engaging in a structured dialogue with Member States, with a view to tracking, assessing and following up on the level of funding it receives, as well as the predictability, flexibility and alignment of the financial resources provided for the implementation of the strategic plan, 2018–2021; (b) urge Member States to prioritize flexible and predictable funding, including of regular resources and by making multi-year commitments to UN-Women; (c) encourage Member States to support UN-Women in further investing in individual giving; (d) call



for gender equality and the empowerment of women to be a key objective in United Nations system pooled funding, with UN-Women playing a central role in promoting the gender equality and empowerment of women; and (e) support the establishment of thematic funding windows, in alignment with the funding compact, the preferential cost-recovery inter-agency policy and a harmonized approach with other United Nations funds and programmes.

I. Strategic context

1. UN-Women is the only United Nations entity fully dedicated to supporting efforts to achieve gender equality and the empowerment of women. Its strategic plan, 2018–2021 ([UNW/2017/6/Rev.1](#)), underpins a longer-term mission of support to Member States for the gender-responsive implementation of the 2030 Agenda for Sustainable Development and the achievement of the Sustainable Development Goals. It is particularly relevant for the achievement of Sustainable Development Goal 5, for which UN-Women plays a leading role, as recognized in the latest assessment by the Multilateral Organization Performance Assessment Network.

2. The year 2020 represents a pivotal moment for gender equality and the empowerment of women. In its seventy-fifth year, the United Nations will continue undergoing reforms to enhance its relevance, effectiveness, transparency and accountability, at a time when commitment to addressing global challenges through multilateralism is as important as ever. The year also marks the twenty-fifth anniversary of the adoption of the Beijing Declaration and Platform for Action, the twentieth anniversary of the adoption of Security Council resolution [1325 \(2000\)](#) on women and peace and security and the tenth anniversary of the establishment of UN-Women by the General Assembly. Moreover, in 2020, the global community begins the countdown of the final 10 years in which to achieve the Sustainable Development Goals.

3. In the light of the foregoing, the ability of UN-Women to drive action towards gender equality and the empowerment of women will be critical. Those efforts are hampered by the low level of investment in those areas, in particular in the United Nations development system, in which just 2 per cent of all expenditures are allocated to gender equality work.¹ UN-Women must be fully resourced to be fit for purpose, provide global leadership, including in the context of United Nations reform, and meaningfully contribute to global efforts to achieve the Sustainable Development Goals.

4. The High-Level Task Force on Financing for Gender Equality, established by the Secretary-General and chaired jointly with UN-Women, reviewed United Nations budget allocations and expenditure and explored options to strengthen system-wide financing for gender equality, including through potential innovative financing approaches. The Task Force is currently finalizing its report containing recommendations to the Secretary-General for galvanizing action across the United Nations system for increased, well-targeted human resources and structural financing for gender equality and accurate, comparable tracking of those enablers.

5. The structured dialogue on financing is a key opportunity for Member States to take the lead in supporting the direction of increased and more predictable and flexible resource flows to the Entity. In the period since the dialogue held in September 2018, UN-Women has taken action in response to Executive Board decision 2018/5, including through:

(a) An informal structured dialogue on financing held with the Executive Board in May 2019, informed by the funding compact, in which transparent communications on funding is encouraged, and the assessment conducted by the Multilateral Organization Performance Assessment Network for the period 2017–2018, which contained insights on organizational effectiveness;

¹ Dalberg Advisors, “System-wide outline on the functions and capacities of the UN development system”, consultant’s report (June 2017).

(b) Informal regional briefings to the Executive Board with a view to raising awareness of the results of the programmes of UN-Women in the field and strengthening engagement and partnerships with Member States;

(c) Publishing, for the first time in 2018, the core resources report, which contains financial analysis that is focused on the results and efficiencies that were enabled by the availability of unrestricted regular resources. A new compendium of financial partner contributions to UN-Women for 2018 will be issued in August 2019. It will highlight the results that were enabled by regular resource and other resource contributions. The compendium sets out the rationale in support of advocacy for increased regular resources and flexible and predictable other resources, detailing how UN-Women achieves results through the complementarity of both funding streams and giving recognition to its funding partners for enabling those joint results;

(d) Continued work with United Nations funds and programmes to improve collaboration and harmonize approaches on structured dialogues on financing, including joint planning meetings and information-sharing with the United Nations Development Programme (UNDP), the United Nations Children's Fund (UNICEF) and the United Nations Population Fund (UNFPA), with a view to enhancing harmonization through common planning and approaches in areas of shared interest and commitment, such as a standardized approach to tracking and reporting on the implementation of the funding compact (see annex I) and the development of the compendium of financial partner contributions, for which UN-Women drew upon the good practices of UNDP and UNICEF.

6. The present report includes information from inputs received during the informal dialogue on financing held in May 2019, the informal regional briefings held on 21 June and various discussions and exchanges with members of the Executive Board and other resource and implementation partners.

II. Financing situation

7. The present section contains an overview of the financial position of UN-Women as at the end of 2018, with a review of the period from 2014 to 2018 in order to compare revenue trends over the five-year period, which comprises the period of the previous strategic plan and the first year of the strategic plan, 2018–2021.

8. UN-Women receives three forms of revenue from contributions: (a) assessed contributions, also known as assessed resources; (b) regular resources, also known as core resources or unearmarked voluntary contributions; and (c) other resources, also known as non-core resources or earmarked voluntary contributions. In addition, UN-Women generates “other revenue” from investment income, exchange transactions and other sources.

9. UN-Women is grateful to all of its contributing partners for making 2018 a successful year for resource mobilization, with total revenue from all sources reaching \$404.71 million, the highest level since UN-Women was established in 2011.

Table 1
UN-Women revenue, 2014–2018

(Millions of United States dollars)

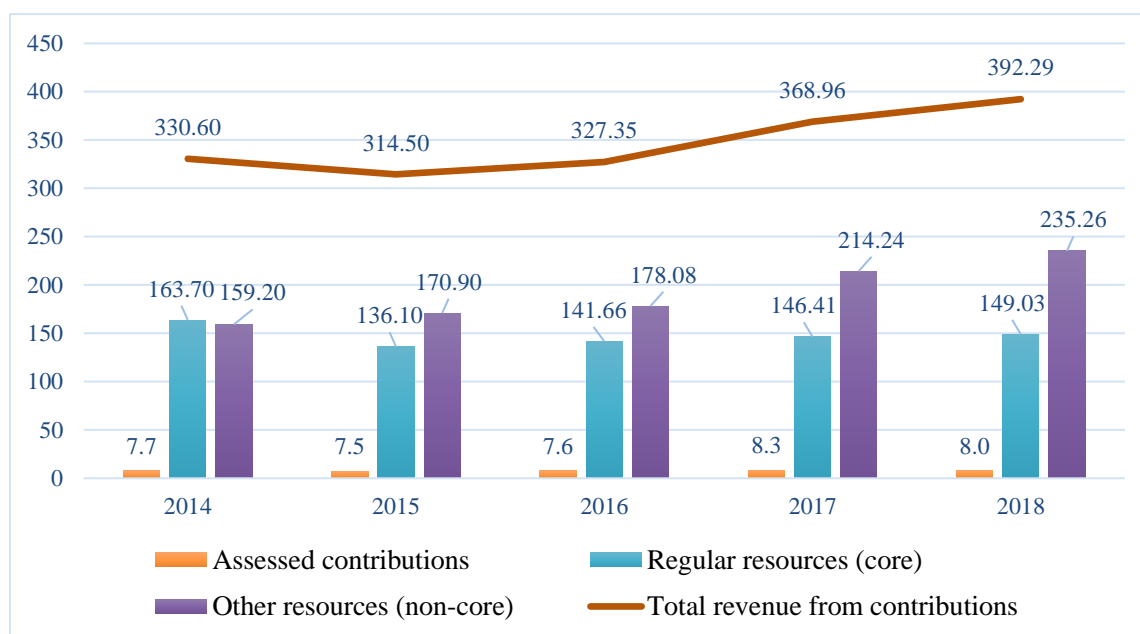
	2014	2015	2016	2017	2018
Assessed resources	\$7.65	\$7.51	\$7.61	\$8.31	\$8.03
Regular resources	\$163.66	\$136.05	\$141.66	\$146.4	\$149.03
Other resources	\$159.16	\$170.93	\$178.08	\$214.24	\$235.26
Other revenue	\$2.41	\$4.5	\$7.22	\$9.28	\$12.39
Total revenue	\$332.89	\$318.99	\$334.57	\$378.25	\$404.72
Annual growth (percentage)		-4.2	+4.9	+13.1	+7.0

A. Growth in revenue from contributions

10. Revenue from contributions, including assessed resources, regular resources and other resources, grew by 6.3 per cent between 2017 and 2018, from \$368.96 million to \$392.29 million.

Figure I
Growth in revenue from contributions, 2014–2018

(Millions of United States dollars)



11. Assessed contributions are generated through appropriations from Member States and are allocated to United Nations organizations from the United Nations regular budget, as approved by the General Assembly. In 2018, UN-Women received \$8 million in assessed contributions, representing 2 per cent of the Entity's overall resources. Based on data from the United Nations Chief Executives Board for Coordination from 2017, UN-Women received the second smallest amount of United Nations assessed resources, representing just 0.05 per cent of the almost \$14 billion

in United Nations assessed contributions distributed across 28 recorded receiving agencies.²

12. In 2018, UN-Women received \$149.03 million in regular resources, an increase of 1.8 per cent from the amount received in 2017. A total of 102 Member State contributors to regular resources comprised 88.6 per cent of all funding partner contributors thereto.

13. UN-Women received \$235.26 million in other resources in 2018, representing an increase of 9.8 per cent from the previous year. A total of 125 funding partners contributed other resources to UN-Women in 2018.

B. Funding gaps

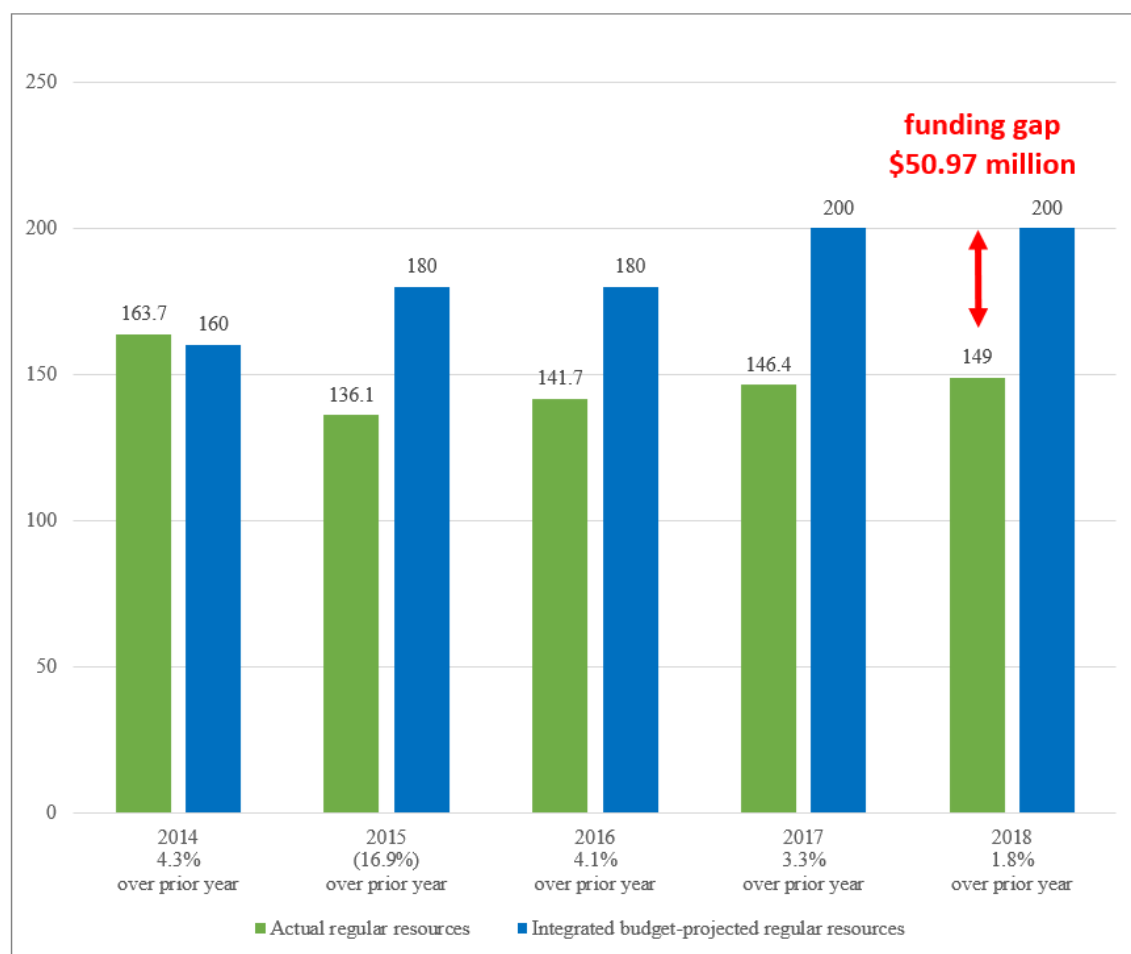
14. In 2018, UN-Women faced an overall revenue shortfall of \$55.7 million against the projections in the integrated budget. Of the \$440 million in total regular resources and other resources projected for the year, UN-Women received voluntary contribution revenue (regular resources and other resources) totalling only \$384 million.

15. Regular resources comprised the largest share of the revenue shortfall, representing \$50.9 million of the resources gap in 2018, or 25 per cent of the projection for regular resources for 2018 endorsed by the Executive Board – a marginal improvement from the \$54 million regular resources funding gap in 2017. In the period from 2014 to 2018, the integrated budget projection for UN-Women regular resources revenue was met only in 2014. In subsequent years, regular resources contributions fell short of the integrated budget projections that were presented to the Executive Board as the financing required to fully implement the strategic plans of UN-Women.

² See the website of the United Nations System Chief Executives Board for Coordination (www.unsceb.org/content/FS-A00-01?type=R01).

Figure II
Funding gap in regular resources, 2014–2018

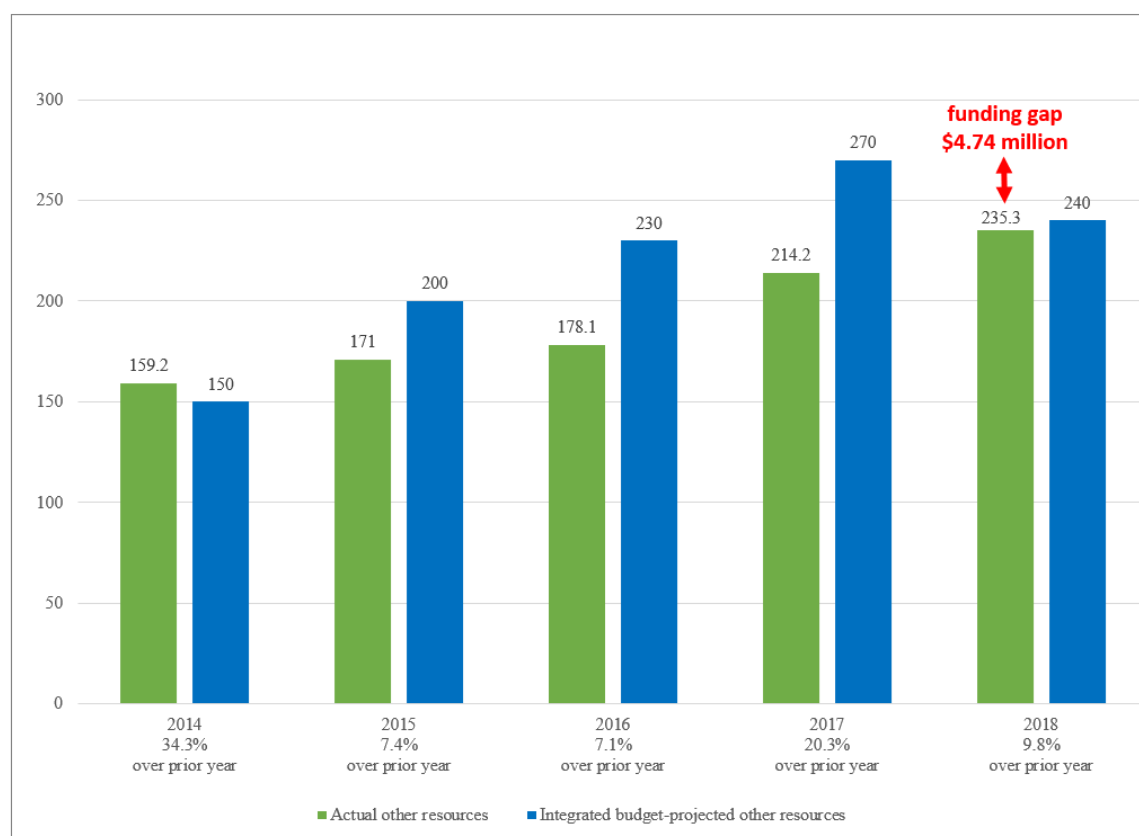
(Millions of United States dollars)



16. In 2018, revenue from other resources reached a peak of \$235.26 million, \$4.7 million short of the integrated budget target of \$240 million. With the strong support of its funding partners, the Entity has significantly narrowed the other resources revenue gap, from \$52 million in 2016 and \$36 million in 2017 to under \$5 million in 2018.

Figure III
Funding gap in other resources, 2014–2018

(Millions of United States dollars)



C. Impact of funding gaps

17. Funding gaps translate into missed opportunities to empower women and girls and achieve gender equality. For example, despite evidence that investing in gender-responsive peacebuilding and economic recovery improves outcomes, investment in women and peace and security has remained inadequate.³ The insufficient regular resources inhibited the ability of UN-Women to respond to the urgent needs and demands of women in crisis settings in Venezuela (Bolivarian Republic of) and Yemen in 2018, which limited opportunities for UN-Women to contribute to the meaningful participation of women in preventing conflict and violent extremism and sustaining peace and to ending sexual violence in conflict. National action plans on women and peace and security are a key indicator of a country's commitment to the women and peace and security agenda and serve to consolidate efforts to promote the leadership of women and their playing a meaningful role in peace and security at the national and local levels. With an additional \$5 million in 2018, UN-Women could have responded to requests from Member States for support in the development of effective initial national action plans and in the renewal and adjustment of existing national action plans whose time frames have run their course, as well as support for

³ In the 2018 report of the Secretary-General on women and peace and security (S/2018/900), it was indicated that only 5 per cent of bilateral aid to fragile contexts was allocated to gender equality initiatives.

national action plan implementation strategies. Only 42 per cent of Member States have adopted a national action plan on women and peace and security, to date.

18. UN-Women has built a comprehensive approach to ending all forms of violence against women and girls, which includes: strengthening legislation and policies; improving the quality of services for survivors; and addressing social norms with a view to preventing violence against women and girls in private and public spaces. However, the lack of funding has limited the ability of UN-Women to address emerging areas related to the prevention of and response to violence against women and girls, such as the development-humanitarian nexus associated with everyday forms of violence in humanitarian settings, the use of information and communications technologies to end violence against women and girls and improving women's safety in rural communities and their roles throughout the agricultural value chains. It has also prevented UN-Women from undertaking a deeper analysis of existing priority areas and improving policy and programming action, including with regard to intersectionality and violence against women and girls, the prevention of and response to sexual harassment and other forms of violence against women and girls in public spaces and building partnerships, including with the private sector, to prevent violence against women and girls. With an additional \$12 million, in 2018, UN-Women could have addressed gaps in safe cities programmes in two regions and provided seed support for safe rural community initiatives, which would have facilitated the goal of UN-Women to reach 67 cities by 2020. With an additional \$8 million, UN-Women could have expanded efforts beyond the 48 countries reached in 2018 to improve the quality of essential health, justice and policing and social services, through improved protocols and improved access to services. With a further \$12 million in 2019, the recently launched framework, "RESPECT Women: Preventing Violence against Women", and additional prevention guidance could be rolled out in at least three regions.

19. To inform transformative country programming, UN-Women relies on regular resources to conduct its activities in pursuance of spurring innovation, codifying knowledge and providing timely practical policy advice. In five large-scale thematic evaluations⁴ and one regional architecture evaluation, which together assessed a decade of contributions to the implementation of strategic plans, it was indicated that the use of knowledge and policy advice to inform evidence-based country programming are among the greatest assets of UN-Women that add value to the United Nations development system. In 2018, the low level of investment in policy expertise, capacity development and knowledge management hampered the achievement of impact-level indicators in those areas. With an additional \$5 million in 2018, UN-Women could have launched a global technical support facility on gender-responsive budgeting that would have strengthened capacities of ministries of finance in over 40 countries.

20. With an additional \$17 million in 2018, UN-Women could have significantly strengthened the impact of its global research at the regional and country levels by producing context-specific analysis and policy recommendations aimed at positioning UN-Women as a thought leader, supporting regions and countries to improve the production and use of gender statistics and consolidating UN-Women as a knowledge

⁴ Informed by extensive consultations with staff and stakeholders in the field and United Nations partner agencies to consider the relevance, effectiveness, efficiency and sustainability of the policy work UN-Women, they included evaluations on the following themes: a corporate evaluation of UN-Women contributions to governance and national planning, 2011–2017; women's political participation and leadership, 2011–2017; increasing women's leadership and participation to peace and security and humanitarian response, 2008–2012; prevent violence against women and expand access to services, 2008–2013; women's economic empowerment, 2011–2014.

hub on gender equality and the empowerment of women, with a view to informing high-quality policies and programmes that help to achieve better outcomes for women and girls.

21. The priorities of UN-Women on the economic empowerment of women could have been met with an additional \$20 million in 2018. Had those resources materialized, the Entity would have expanded programming on gender-responsive, climate-smart agriculture, supporting legal and policy change to secure women's rights to land and land tenure security across regions, building on work piloted at the country level, including mobilizing women farmers and their organizations. UN-Women would have expanded the roll-out of the methodology on costing the care economy from the seven countries in which this was undertaken successfully to the global level, responding to demand from countries, in line with the Entity's strategic priorities on decent work and unpaid care work. Another underfunded area that merited investment was enhancing access to finance and gender-responsive financial products and services, including capacity development for local and national financial institutions and strengthening financial literacy among women. UN-Women was well-positioned to support gender-responsive migration governance in 2018, but the lack of resources inhibited the completion and broad dissemination of the policies and practice, including the UN-Women guide for the gender-responsive implementation of the Global Compact for Safe, Orderly and Regular Migration, with a view to their adoption. In addition, emerging issues in the strategic priority area of support for the economic empowerment of women, such as integrating a gender perspective into investing, the blue economy, the green economy and gender equality in the transition to sustainable energy, could have been pursued across regions.

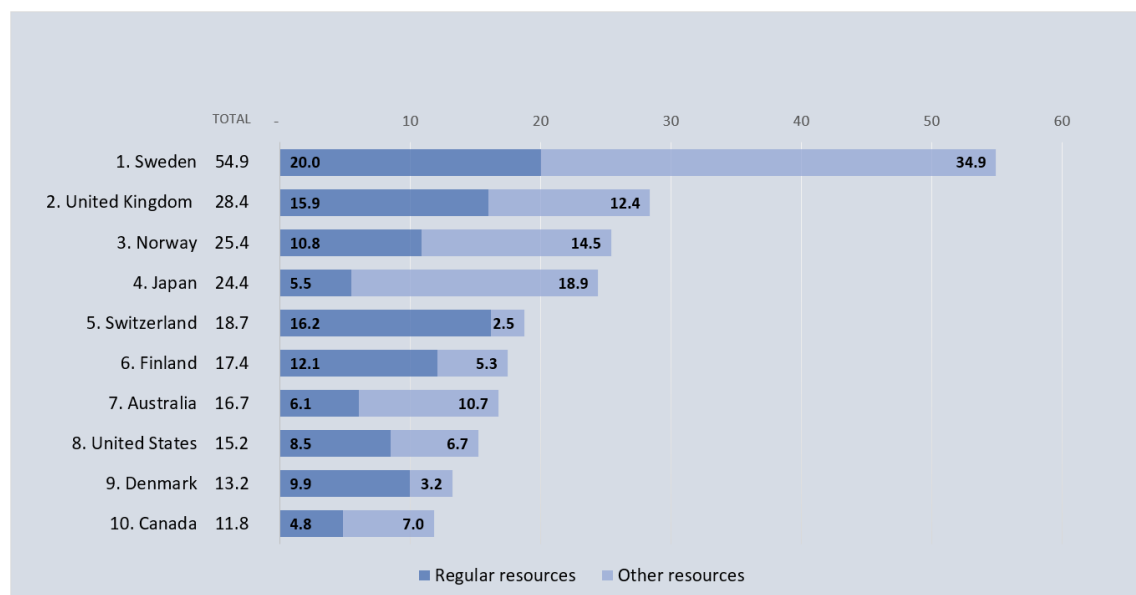
22. To improve transparency and accountability, UN-Women is developing a data portal in order to provide partners with transparent information on how and where UN-Women uses resources, showcase the results achieved through the implementation of strategic plans at the global level and strategic notes at the country level and allow users to search, filter, group and generate information by attribute, including programming area, thematic focus, Sustainable Development Goal, funding source and geographical location.

D. Deeper and broader partnership base

23. Member States continue to be the most valuable funding partners of UN-Women. The Entity received 99 per cent, or \$147.5 million, of the \$149 million in regular resources mobilized in 2018 from Member States. Those contributions represent broad-based commitment to the pursuance of the Entity's mandate. In 2018, the 10 Member States contributing the greatest amounts to UN-Women accounted for three quarters of all regular resources funds raised and the 34 Member State contributors to other resources accounted for 66 per cent of all other resources revenue.

Figure IV
Member State contributors to UN-Women by amount, 2018

(Millions of United States dollars)

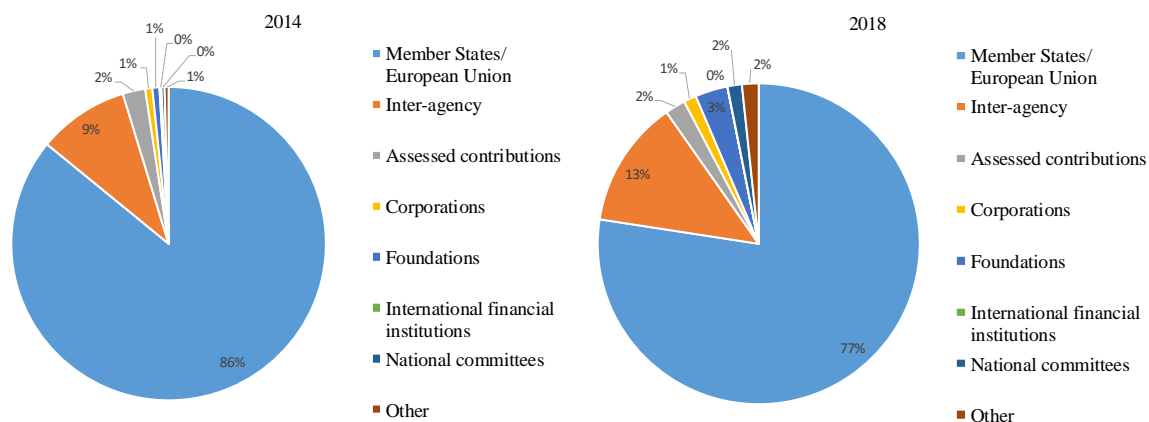


Note: Contributions above are for the 10 Member States contributing the highest amounts and total \$226.1 million, which comprises 58 per cent of total contributions to UN-Women.

24. Although Member States have been and are anticipated to continue to be the most significant funding channel to UN-Women in the short term, the Entity is pursuing engagement across various donor streams to reduce the concentration of its financing (see figure V below). However, the Entity's ability to pursue alternative funding channels, such as individual donors, has been affected by resource constraints that limited investment.

25. In 2018, of the total revenue from contributions, 77 per cent was received directly from Member States and intergovernmental organizations such as the European Union; 13 per cent through inter-agency arrangements, mainly financed by Member States; 2 per cent from assessed contributions; and 6 per cent from the private sector. Since 2014, UN-Women has more than tripled the value of private sector revenue and increased revenue from inter-agency funding arrangements, from \$30.9 million in 2014 to \$50.4 million in 2018, representing growth of over 60 per cent in five years.

Figure V
Contributions by funding channel, 2014 and 2018



III. Complementarity between regular resources and other resources

26. Regular resources are unearmarked voluntary contributions that can be spent flexibly to support the implementation of the strategic plan of UN-Women, including for its institutional budget. They are the foundation upon which programming is built and determine the level of impact that the Entity is able to achieve in implementing its programming and its strategic development priorities.

27. The institutional budget, financed through regular resources, covers a wide range of essential structures and functions.⁵ It supports organizational effectiveness and efficiency in the implementation of strategic priorities, in line with the integrated results and resources framework, allowing UN-Women: (a) to enhance coordination, coherence and accountability of the United Nations system to commitments made in pursuance of gender equality and the empowerment of women; (b) to increase the engagement of partners in support of the mandate of UN-Women; (c) to produce high quality programmes through knowledge-generation and innovation; (d) to conduct results-based management and evaluation; and (e) to improve the results-oriented management of financial and human resources.

28. After financing the institutional budget, the remaining regular resources are allocated to programme activities. The distribution of regular resources among programme activities is made by applying a percentage share to approved programming categories, such as geographical regions, thematic and cross-regional programmes, outreach and business development, special programming needs and emerging issues. The programmable core is directed to activities for which it is most needed, in a timely manner, to finance priority areas of work, including underfunded and emergency needs, with a view to reaching the most marginalized and those left furthest behind.

29. In its decision 2018/5, the Executive Board recognized the crucial role of regular resources in ensuring that UN-Women had adequate capacity to fulfil its mandate and noted that regular resources enabled UN-Women to plan ahead, be responsive and strategic, to strengthen its oversight functions, including evaluation, audit and

⁵ Including leadership, representation, independent assurance, strategic technical and programme direction, operations and fiduciary duties, corporate communications resource mobilization, external relations, corporate security and coordination within the United Nations system.

investigation, and its accountability, to contribute to strengthening coherence and coordination in the United Nations system and to leverage other resources to advance gender equality and the empowerment of women.

30. Regular resources facilitate the role of UN-Women as the leading advocate, catalyst and coordinator in the United Nations system for gender equality and the empowerment of women. Regular resources, especially multi-year contributions, create a reliable financing environment that allows UN-Women to plan ahead and deliver programming more strategically and at lower operational costs, such as through streamlined monitoring and reporting and reduced fund management. They also act as seed money for mobilizing other resources through programme strategy development and programme formulation.

31. Other resources are earmarked funding that is directed to particular geographical locations, thematic programming areas or specific types of activities and operations. In line with the five outcome areas of the strategic plan, other resources funding supports the achievement of programmatic results, including through flagship programming initiatives, the Fund for Gender Equality and the United Nations trust fund to end violence against women.

32. In its resolution [71/243](#), on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, the General Assembly noted that non-core resources were a complement to, and not a substitute for, core resources. Regular resources enable UN-Women to be fit for purpose and other resources allow UN-Women to scale up programmable interventions based on the foundation that regular resources provide.

33. Programme implementation through earmarked other resources drives results and enables the expansion and replication of best practices in programming and the development of capacities for the realization of gender equality and the empowerment of women in countries and with partners, leading to tangible improvements for women and girls around the world and the provision of direct support to Member States to translate global standards into policies and practices.

34. In 2018, the largest proportion of other resources and programmable regular resources contributions (31 per cent) was directed towards peace, security and humanitarian programming, followed by ending violence against women (27 per cent), leadership and governance (21 per cent), the economic empowerment of women (15 per cent) and global norms and standards (6 per cent). Those expenditures are mostly in line with the anticipated allocations set out in the integrated results and resources framework.

Table 2
Expenditure of other resources and programmable regular resources by outcome area, 2018

<i>Strategic plan, 2018–2021, outcome area</i>	<i>Thematic area</i>	<i>Expenditure</i>		<i>Projection from the integrated results and resources framework (percentage)</i>
		<i>Millions of United States dollars</i>	<i>Percentage</i>	
Outcome 1	Global norms and standards	16.26	6	2
Outcome 2	Leadership and governance	60.43	21	17
Outcome 3	Economic empowerment	42.03	15	20
Outcome 4	Ending violence against women	77.52	27	29
Outcome 5	Peace, security and humanitarian	89.44	31	32
Total		285.67	100	100

35. Investment, funded by regular resources, in programme development, alongside efforts to strengthen programmatic focus and significantly improve systems, processes, structures and the focus on results, in line with the findings of the Multilateral Organization Performance Assessment Network in its assessment of UN-Women (see box below),⁶ has propelled growth in other resources. Table 3 below illustrates how this has translated into a 53 per cent increase of UN-Women programming portfolio over the last five years and a 15 per cent increase from 2017. In 2018, total programme expenditure reached a record high of \$285.67 million.

Assessment of UN-Women by the Multilateral Organization Performance Assessment Network for the period 2017–2018

Identified areas of strength

1. Clear strategic vision and priorities aligned to its mandate
2. Decentralization to regions and country levels has increased
3. New systems for managing results, projects and financing have been introduced
4. Roll-out of the flagship programming initiatives
5. Reputation for providing high-quality and valued inputs to policy dialogue and advice at the country, regional and global levels
6. Contribution to the Sustainable Development Goals
7. Improved alignment of UN-Women interventions with national development goals
8. Strong and well-developed evaluation function

Identified areas for improvement

1. Low capacity at the country level negatively affects the quality and effectiveness of interventions
2. Partner engagement is not always effective
3. Weaknesses in the organizational and thematic theories of change make it difficult for UN-Women to demonstrate its contributions to global results
4. Country presence is based largely on historical factors and has no clear rationale
5. Drive to mobilize resources risks reducing focus on priority activities and/or countries

⁶ The Multilateral Organization Performance Assessment Network is a network of 18 States members that assess the organizational effectiveness of the organizations they fund. Assessment findings inform network members' decisions regarding support, including financial support. Its assessment of UN-Women for the period 2017–2018 is available at: www.mopanonline.org/assessments/unwomen2017-18/UN%20Women%20Brief-Final.pdf.

Table 3
Other resources and programmable regular resources growth by outcome area of expenditure, 2014–2018

(Millions of United States dollars)

<i>Outcome area</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
Global norms and standards	9.1	9.41	6.05	2.64	16.26
Leadership and governance	28.8	29.93	39.36	31.5	60.43
Economic empowerment	37.9	49.23	53.65	50.44	42.03
Ending violence against women	46.4	59.78	73.62	78.38	77.52
National planning and budgeting ^a	17.8	22.93	16.92	10.78	
Peace, security and humanitarian	30.3	41.68	64.42	75.68	89.44
Cross-cutting	9.1	9.41	6.05	2.64	16.26
Total	186.4	225.27	254.02	249.31	285.67

^a Gender-responsive budgeting and planning was integrated into the leadership and governance outcome area in the UN-Women strategic plan, 2018–2021.

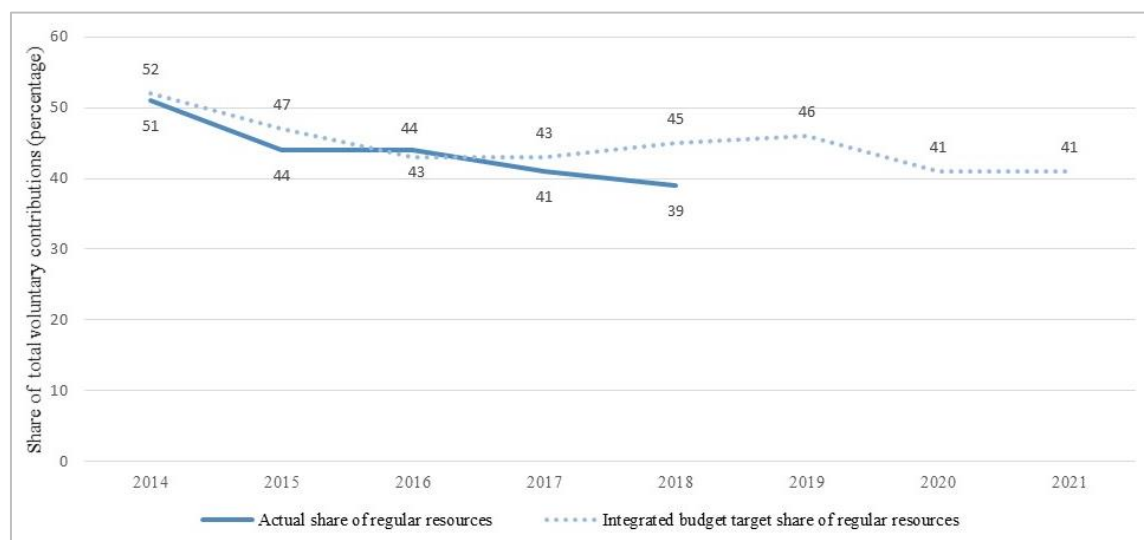
Proportionate share of regular resources to other resources

36. Regular resources contributions to UN-Women are declining as a total share of revenue, a trend which many United Nations funds and programmes are experiencing.⁷ Under the funding compact, Member States commit to bringing regular resources to the level of at least 30 per cent in the next five years, among other commitments, which encourages renewed Member State investment in regular resources contributions given the challenging environment for revenue mobilization.

37. In 2018, regular resources represented 39 per cent of voluntary contribution revenue of UN-Women, compared with 51 per cent in 2014. Organizations that are heavily reliant on other resources are faced with the challenge of maintaining their impact in normative support functions as they instead focus on implementing programme activities associated with grant agreements. Given the role that regular resources play in enabling UN-Women to effectively perform its three-pronged mandate (normative, coordination and operational), the proportionate share of regular resources to other resources is of particular importance to the Entity. As a newer multilateral institution undertaking normative support and United Nations coordination roles at the country, regional and global levels, UN-Women requires the right balance of regular resources to other resources funding in order to maintain a balanced focus in the implementation of the Organization's full mandate.

⁷ In a 2017 study, Dalberg Advisors found that 81 per cent of all funding is now other resources. See Dalberg Advisors, consultant's report (June 2017).

Figure VI
Target and actual regular resources revenue as a proportion of total voluntary contributions, 2014–2021



38. UN-Women is expected to further enhance its normative support and coordination functions within the United Nations development system, in line with the United Nations reform agenda. Whether engaging in new United Nations sustainable development cooperation frameworks, helping to implement the programmes of a new set of United Nations country teams or working towards aligning joint programming on gender equality, UN-Women will require consolidated capacities and a strategic field presence that must be underpinned by the right balance of regular resources and flexible and predictable other resources.

IV. Flexible and predictable other resources

39. In its resolution [67/226](#), the General Assembly encouraged Member States making non-core contributions to reduce transaction costs, assign resources, as much as possible, at the beginning of the annual planning period, while encouraging multi-year duration of implementation of development-related activities, streamline and harmonize requirements related to reporting, monitoring and evaluation and give priority to pooled, thematic and joint funding mechanisms.

A. Multi-year funding agreements

40. The share of multi-year funding commitments is on the rise, a positive trend that improves the predictability of revenue streams and strengthens longer-term programme planning and implementation. In 2018, the share of regular resources multi-year commitments reached 74 per cent, from 13 per cent in 2016, and other resources multi-year programme funding agreements was 79 per cent, up from just 7 per cent in 2016. The drivers of this transformational change include the funding of higher-level results, including through the flagship programming initiatives aligned with the strategic priorities of UN-Women, country-level strategic notes and pooled funding mechanisms that support multi-stakeholder partnerships, such as the European Union-United Nations Spotlight Initiative, developed on the basis of the leadership and expertise of UN-Women in the area of ending violence against women and girls.

Figure VII
Proportion of multi-year funding agreements by resource type, 2016–2018



Note: In the figure above, the total amount of an agreement is reflected under the year in which the agreement was signed. For regular resources, this includes multi-year agreements signed with Member States, as well as pledges. In cases in which an agreement is concluded for an amount in a currency other than United States dollars, the future revenue is calculated on the basis of the United Nations operational rate of exchange as at December 2018.

Abbreviations: OR=other resources; RR=regular resources.

B. Scale of funding investments

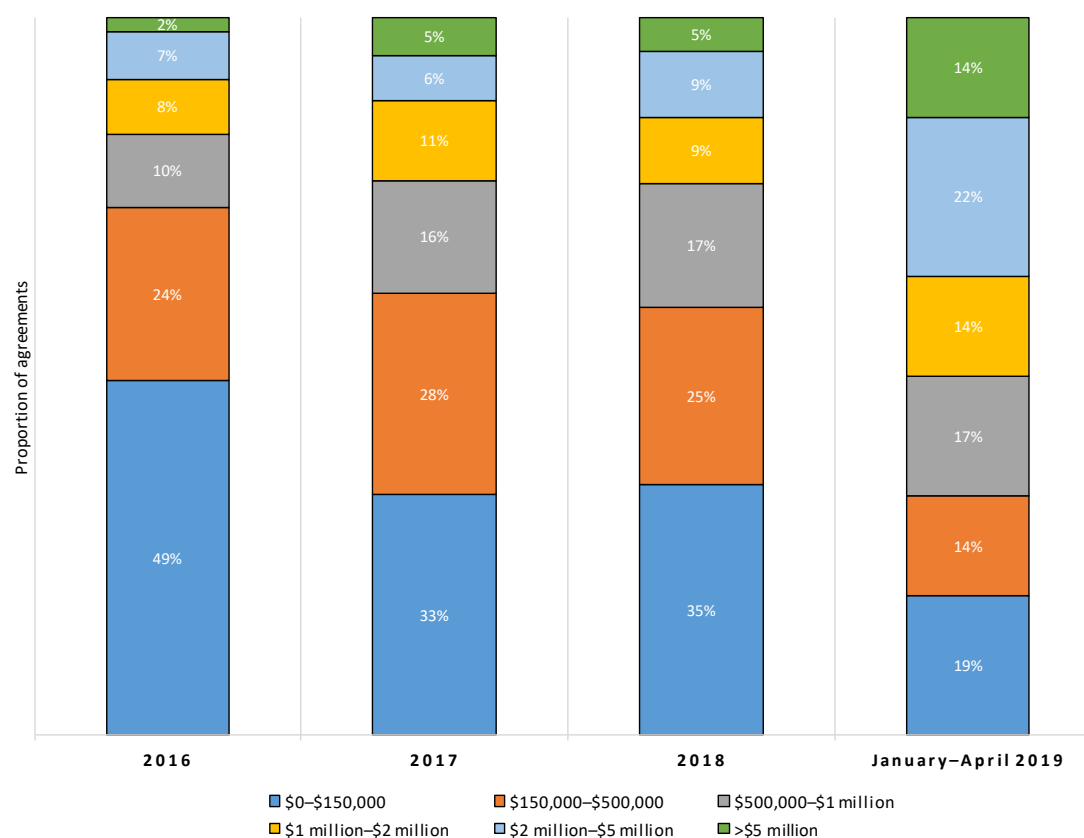
41. The average size of regular resources and other resources agreements are increasing over time. The trend provides UN-Women and funding partners with economies of scale, allowing, among other things, for fixed costs to be distributed over a larger programming base. Throughout the contribution management value chain, from negotiating a grant to donor reporting, transaction costs are spread across a larger size programme, for both UN-Women and its funding partners. Larger scale grants also are in line with higher-level, strategic results. In 2018, the average regular resources commitment to UN-Women was \$3.4 million, up from \$1.4 million in 2016, whereas the average other resources agreement value reached \$1.2 million in 2018, up from \$0.7 million in 2016.

Table 4
Average value of regular resources commitments and other resources agreements, 2016–2018

		2016	2017	2018
Regular resources	Commitment value (agreement and pledges)	\$114.9 million	\$163.5 million	\$258.2 million
	Total number of commitments	83	85	76
	Average commitment value	\$1.4 million	\$1.9 million	\$3.4 million
Other resources	Agreement value	\$173.5 million	\$245.8 million	\$306.4 million
	Total number of agreements	248	235	250
	Average agreement value	\$0.70 million	\$1.05 million	\$1.2 million

42. Contributors and UN-Women are signing higher-value other resources agreements. For example, agreements valued at \$5 million or more represented 2 per cent of total agreements in 2016, grew to 5 per cent in 2017 and 2018 and reached 14 per cent as at April 2019, whereas agreements valued at between \$2 million and \$5 million increased from 6 per cent in 2017 to 9 per cent in 2018 and 22 per cent as of April 2019.

Figure VIII
Proportion of other resources agreements by amount, 2016–April 2019



43. The Executive Board of UN-Women can encourage Member States to make resource contributions more predictable and flexible through multi-year commitments

and agreements and more efficient through grants at scale that also support higher-level results.

C. Inter-agency pooled funding

44. United Nations inter-agency pooled funds, such as joint programmes, “one United Nations” funds and trust funds, are a financing mechanism that provide the United Nations system with more flexible and predictable earmarked funding for jointly agreed priority programming areas. Pooled mechanisms are important drivers of coordinated action and can be strategic and unifying mechanisms, create economies of scale and incentivize Governments, donors and partners to finance gender equality work.⁸

45. The revenue growth of over 60 per cent in inter-agency arrangements between 2014 and 2018 is the result of effective input into and development of joint programmes, including through the leadership and coordination efforts of UN-Women. Pooled funds offer UN-Women significant revenue growth potential and have been prioritized in the United Nations reform agenda, including in the funding compact, with a view to growing pooled funds by 70 per cent, from \$1.99 billion in 2017 to \$3.4 billion by 2023.

46. Investment in joint programming on gender equality remains low, however. In a report from 2018, the Organization for Economic Cooperation and Development (OECD) found that only 4 per cent of bilateral aid financing was directed to programming with gender equality and the empowerment of women as the principal objective, and the High-Level Task Force on Financing for Gender Equality found that multi-partner trust funds that primarily addressed gender equality and the empowerment of women received significantly lower contributions.⁹ Gender equality must be both well represented and well funded, including as a principal objective of programming financed through pooled funding mechanisms. The Peacebuilding Fund, for example, has effectively integrated a gender perspective into its programming by setting conditions for fund access, such as excluding gender-blind projects from funding consideration and tracking gender-mainstreaming in funded projects.

47. The Executive Board may consider promoting gender equality and the empowerment of women as a well-funded principal objective within pooled funding, in particular joint programming, with UN-Women as the primary driver of the agenda.

D. Thematic funding windows at the outcome level to complement the flagship programming initiatives at the output level

48. Thematic funds are mechanisms designed to support high-level outcomes and cross-cutting areas within a United Nations entity’s strategic plan. Through thematic funding, partners apply contributions to the strategic plan’s high-level result areas, allowing UN-Women the flexibility to allocate funds according to priority needs.

49. In establishing thematic funding windows aligned with the outcomes and cross-cutting areas of the strategic plan, 2018–2021, UN-Women will harmonize its funding

⁸ High-Level Task Force on Financing for Gender Equality.

⁹ OECD, Development Assistance Committee Network on Gender Equality, “Aid to gender equality and women’s empowerment: an overview” (July 2018). Of the \$4.23 billion in pooled funding transfers administered by the Multi-Partner Trust Fund Office since 2015, UN-Women received 2.6 per cent (\$113.3 million) for programming focused on gender equality and the empowerment of women.

instruments with those of other United Nations funds and programmes, such as UNDP, UNICEF and UNFPA. Doing so would:

- (a) Allow for greater predictability of softly earmarked other resources contributions and the flexibility to allocate resources to areas of highest need over the duration of the strategic plan;
- (b) Facilitate programme funding in a more strategic manner, supporting longer-term planning and programme sustainability;
- (c) Simplify contribution management and reporting processes, leading to efficiencies and savings through lower transaction costs, including in the areas of programme development, monitoring, reporting and fund management, allowing for a reduced cost-recovery rate so that more funds are channelled to programming;
- (d) Strengthen results-based management, enabling UN-Women to deliver results to achieve the greatest impact, with a reporting commitment of one consolidated annual report on results per thematic window and geographical area.

50. Thematic funding windows would complement the series of already existing flagship programming initiatives that UN-Women established in 2015 (see annex II). Although those initiatives deepen efforts to achieve transformative results, in line with the changes that UN-Women seeks to bring about at the output level through its strategic plan, thematic funding windows would more directly facilitate contributions to change at the outcome level and in cross-cutting areas and enable UN-Women to scale up successful practices and leverage its comparative advantage, including by balancing investments across the initiatives.

51. Thematic funds align with the principles of good multilateral resource partnerships outlined in the Paris Declaration on Aid Effectiveness and the commitment under the funding compact to double the level of resources channelled through single-agency thematic funds. The Executive Board may wish to consider supporting the establishment of thematic funding windows for strategic plan outcome and high-level cross-cutting areas.

V. Investment in private sector fundraising

52. Funding for UN-Women from the private sector has increased over time, with contributions received through various channels, including: (a) corporations and corporate foundations; (b) private foundations; (c) individual donors; and (d) high-net-worth individuals. National committees for UN-Women act as platforms for advocacy and fundraising with the private sector, channelling funds to UN-Women. In 2018, 45 private sector partners directed \$23 million in revenue to UN-Women, compared with \$17.9 million in 2017 and \$11.4 million in 2016.

53. Contributions to UN-Women from private foundations grew significantly between 2014 and 2018 (see figure IX below). The Entity intends to build on that positive trend, in particular given the potential of the private sector to support and invest in programming for gender equality and the empowerment of women. An analysis conducted by OECD on 2017 financial flows from 26 of the world's largest foundations found that \$0.9 billion was invested in foundation-sponsored programming in which gender was the primary or secondary objective.¹⁰

54. Successful partnerships with private foundations are contributing to important progress for women and girls. UN-Women is working with the Bill and Melinda Gates

¹⁰ OECD, Global Network of Foundations Working for Development, "Insights on philanthropy for gender equality", policy note (2019: OECD Development Centre, Paris).

Foundation and Alwaleed Philanthropies to ensure that national statistics take gender-related considerations into account and that data is available for the Sustainable Development Goal indicators related to gender equality, with Zonta International to prevent violence against women and girls and with the Alibaba Foundation to connect women producers with markets.

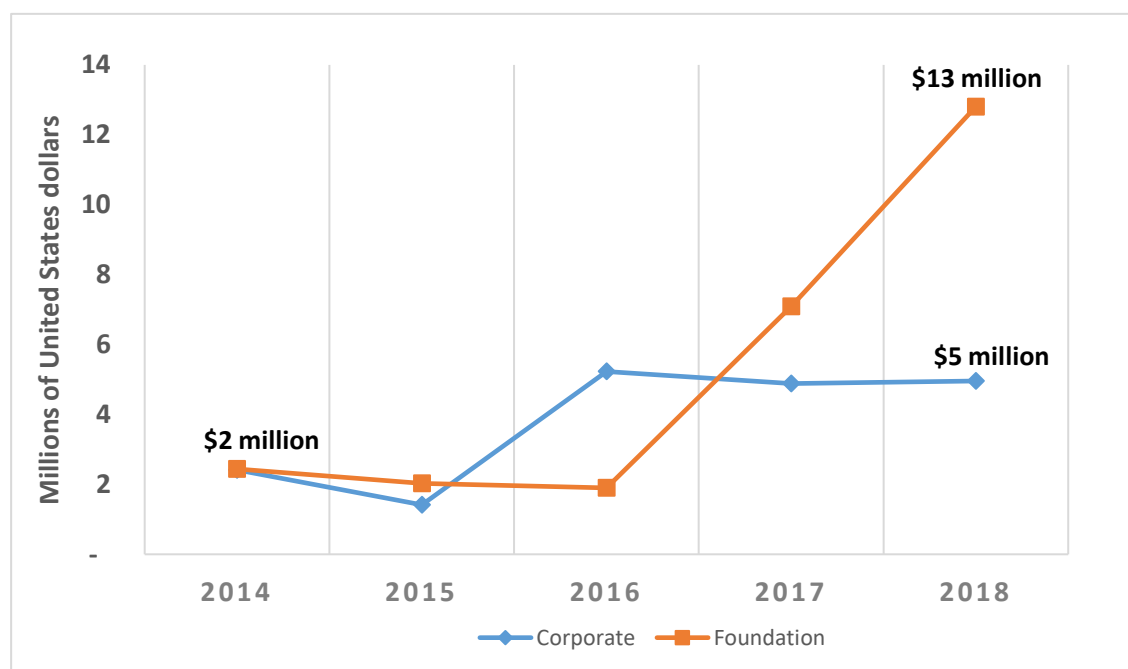
55. Revenue from corporate partners has grown to a lesser extent, with contributions increasing from \$2 million in 2014 to \$5 million in 2018.

56. UN-Women is of the view that there is greater potential for resource mobilization from the corporate sector. The Entity is building and coordinating capacities to engage on several corporate social responsibility partnership options, including grants, cause-related marketing, employee giving, sponsorships, in-kind services and innovative financing, such as monetizing the women's empowerment principles.

57. UN-Women is engaging in corporate partnership spaces as a convener and facilitator, roles that offer the potential to raise resources for programming on gender equality and the empowerment of women. In that regard, UN-Women leads the Unstereotype Alliance to address the role of advertising, marketing and communications in changing gender-based stereotypes, generating revenue of \$300,000 in 2018. Beyond financing, but complementary to it, UN-Women engages with the business sector as influencers and champions of the empowerment of women. In that regard, the Entity is working with corporate partners to: improve conditions for women in the workplace through the women's empowerment principles, which now have over 2,200 corporate signatories; strengthen access for women, the participation of women and their capacity to innovate through the Global Innovation Coalition for Change; and grow a movement for solidarity for gender equality through the "He for she" (#heforshe) campaign.

Figure IX

Corporation and private foundation revenue, 2014–2018



Individual giving as a source of regular resources

58. A proven successful means of generating regular resources in the United Nations system has been through individual giving, as demonstrated by UNICEF and the Office of the United Nations High Commissioner for Refugees (UNHCR). The impressive levels of growth in regular resources revenue from the individual donors that UNICEF and UNHCR have acquired is based on significant investments, over decades in the case of UNICEF and over many years in the case of UNHCR. Investments in this donor channel have been increasing in recent years; according to UNICEF, the critical driver of success in individual giving is continued investment and national committee and country office reinvestment from revenue generated nationally (see [E/ICEF/2017/AB/L.6](#)).

59. Once acquired, individual donors have proven to be loyal, reliably contributing regular resources, usually through monthly giving, with many giving for over a decade, even during economic downturns. Individual donors are also advocates that act as a support base for the Entity.

60. Given the significant potential for raising regular resources funds through individual giving strategies and based on benchmarking with other United Nations system partners, in 2017, UN-Women piloted small-scale investments in national committees in Australia, Finland and Iceland, with a view to acquiring individual donors through telemarketing and face-to-face canvassing. Pilot investments of \$30,000 in each market led to a return on investment in the first year of 1.2 in Australia, 0.7 in Finland and 0.5 in Iceland.

Table 5

Return on investment for individual giving pilot investments made in 2017

<i>National committee campaign</i>	<i>Investment^a</i>	<i>Year 1 revenue^b</i>	<i>Year 1 return on investment</i>	<i>Estimated year 3 return on investment</i>
Australia: face-to-face canvassing	UN-Women: \$30 000	\$36 864	1.2	2.9
Finland: face-to-face canvassing	UN-Women: \$30 000	\$114		
	National committee: \$133 930	665	0.7	3.3
Iceland: telemarketing	UN-Women: \$30 000			
	National committee: \$61 368	\$44 408	0.5	3.0

^a United States dollars calculated on the basis of the United Nations operational rate of exchange as at 1 February 2017 (€0.937; \$A 1.324).

^b United States dollars calculated on the basis of the United Nations operational rate of exchange as at 1 February 2018 (€0.805; \$A 1.236).

61. Return on investment from individual giving traditionally requires a long lead time, with established organizations typically seeking to break even on their investment after 18 months. As indicated in the table above, in each market in which UN-Women invested, the national committee broke even and recouped an average of around two thirds of its investment within the investment year, with breaking even and moving into profitability projected in the second year. It suggests that, even with minimal investment in individual giving, UN-Women national committees can break even and move into profitability, generating regular resources, at most within 18 months and potentially sooner.

62. The Executive Board may wish to consider supporting the strategy of UN-Women to attract greater investments in growing private sector individual giving, building on pilot successes, in line with benchmarking with industry leaders, such as UNICEF and UNHCR.

VI. Conclusions

63. With important milestones taking place in 2020 – 25 years since the adoption of the Beijing Declaration and Platform for Action, 20 years since the adoption of Security Council resolution [1325 \(2000\)](#) and 10 years since the establishment of UN-Women by the General Assembly – and the deadline for the achievement of the Sustainable Development Goals in 2030 quickly approaching, UN-Women and Member States must work together to ensure that the Entity is adequately resourced and positioned to implement United Nations reforms and meet growing demands worldwide, in particular given that gender equality and the empowerment of women is underresourced in the multilateral development context.

64. Improved coherence and planning and reduced transaction costs are some of the key benefits for the United Nations system and Member States of more predictable regular resources and of more flexible and predictable other resources. Adequate levels of flexible and predictable resources will allow UN-Women to better support efforts by Member States to address global challenges and deliver on national and global agendas for the empowerment of women and girls.

65. The present report contains the rationale in favour of, and requests Executive Board support in, the following: (a) prioritizing flexible and predictable funding, including increased contributions of regular resources and multi-year commitments of regular resources and other resources; (b) facilitating further investment by UN-Women in individual giving, building on the identified successes and high potential demonstrated in pilot initiatives; (c) promoting gender equality and the empowerment of women as a key objective in United Nations system pooled funding, with UN-Women as the lead driver of the efforts for the realization of gender equality and the empowerment of women; and (d) establishing thematic funding windows, in alignment with the funding compact, the preferential cost-recovery inter-agency policy and a harmonized approach with other United Nations funds and programmes.

Annex I

Progress on entity-specific commitments related to UN-Women

<i>Commitment</i>	<i>Indicators</i>	<i>Monitoring mechanism</i>	<i>Funding compact baselines and targets</i>	<i>UN-Women baseline (2018)</i>
Aligning funding to entity requirements				
1. Increase core resources for the United Nations development system	(a) Core resources as share of voluntary funding for development related activities	QCPR reporting	Baseline (2017): 19.4% Target (2023): 30%	37.99% (\$149.0 million/\$392.3 million)
	(b) Core share of funding for development-related activities (including assessed contributions)	QCPR reporting	Baseline (2017): 27.0% Target (2023): 30%	36.8% (\$149.0 million/\$404.7 million)
2. Double share of non-core contributions provided through development-related pooled and thematic funds	(a) Percentage of non-core resources for development-related activities channelled through inter-agency pooled funds	QCPR reporting	Baseline (2017): 5% Target (2023): 10%	13.74% (\$32.3 million/\$235.3 million)
	(b) Percentage of non-core resources for development related activities channelled through single agency thematic funds	QCPR reporting	Baseline (2017): 3% Target (2023): 6%	7.09% (\$16.7 million/\$235.3 million)
Providing stability				
3. Broaden the sources of funding support to the United Nations development system	(a) Number of United Nations Sustainable Development Group entities reporting an annual increase in the number of contributors of voluntary core resources	QCPR reporting	Baseline (2017): 12/18 66% Target (2023): 100%	2018: 115 contributors to regular resources 2017: 120 contributors to regular resources
	(b) Number of Member State contributors to development related inter-agency pooled funds, single agency thematic funds and the RC system budget	Multi-Partner Trust Fund Office and Development Coordination Office	Baseline (2017): 59 and 27 Target (2023): 100 and 50	13 Member State contributions to the United Nations trust fund to end violence against women and the Fund for Gender Equality

<i>Commitment</i>	<i>Indicators</i>	<i>Monitoring mechanism</i>	<i>Funding compact baselines and targets</i>	<i>UN-Women baseline (2018)</i>
4. Provide predictable funding to the specific requirements of United Nations Sustainable Development Group entities as articulated in their strategic plans and to the United Nations Development Assistance Framework funding needs at the country level	<p>(a) Funding gaps in United Nations Sustainable Development Group strategic plan financing frameworks</p> <p>(b) Funding gaps in the United Nations Development Assistance Framework financing frameworks</p> <p>(c) Fraction of United Nations development system entities indicating that at least 50 per cent of their contributions are part of multi-year commitments</p>	<p>Development Coordination Office</p> <p>Development Coordination Office</p> <p>QCPR reporting</p>	<p>Baseline (2018): to be determined</p> <p>Target (2021): to be determined</p> <p>Baseline (2018): to be determined</p> <p>Target (2021): to be determined</p> <p>Baseline (2017): 12/25 or 48%</p> <p>Target (2023): 100%</p>	<p>Based on the integrated budget for 2018–2019, the regular resources funding gap for 2018 is as follows:</p> <p>Total planned regular resources: \$201.8 million</p> <p>Total regular resources received: \$151.0 million</p> <p>Total regular resources funding gap: \$50.8 million (25.2%)</p> <p>Total planned other resources: \$356.4 million</p> <p>Total other resources budgeted (via ATLAS enterprise resource planning platform): \$283.3 million</p> <p>Total other resources funding gap 2018: \$73.1 million (20.5%)</p> <p>Joint indicator</p> <p>2018: 36 of 102 contributions to regular resources were part of multi-year commitments (35%); for earmarked resources, of 250 agreements signed, 91 were multi-year (36%)</p>
Facilitating coherence and efficiency				
5. Fully comply with cost recovery rates as approved by respective governing bodies	Average No. of cost recovery support fee waivers granted per United Nations development system entity per year	QCPR reporting	<p>Baseline (2017): to be confirmed</p> <p>Target (2019 onwards): 0</p>	UN-Women 2018: 10

<i>Commitment</i>	<i>Indicators</i>	<i>Monitoring mechanism</i>	<i>Funding compact baselines and targets</i>	<i>UN-Women baseline (2018)</i>
Accelerating results on the ground				
6. Enhance cooperation for results at country level	Percentage of resident coordinators that state that at least 75 per cent of country programme documents are aligned with the United Nations Development Assistance Framework in their country of operation	QCPR reporting	Baseline (2017): to be determined Target (2023): 100%	Joint indicator
7. Increase collaboration on joint and independent system-wide evaluation products to improve United Nations support on the ground	Percentage of United Nations Sustainable Development Group evaluation offices engaging in joint or independent system-wide evaluations	QCPR reporting	Baseline (2018): 29% (joint evaluation), 20% (independent system-wide evaluations) Target (2021): 75% (joint evaluation), 50% (independent system-wide evaluations)	In 2018, UN-Women was engaged in joint evaluations; 12% of all evaluations completed in 2018 were joint evaluations.
Improving transparency and accountability				
8. Strengthen the clarity of entity specific strategic plans and integrated results and resources frameworks and their annual reporting on results against expenditures	Percentage of United Nations Sustainable Development Group entities that in their respective governing bodies held structured dialogues in the past year on how to finance the development results agreed in the new strategic plan cycle	QCPR reporting	Baseline (2017): 17/27 or 62% Target (2021): 100%	UN-Women held a strategic dialogue on financing in 2018
9. Strengthen entity and system-wide transparency and reporting, linking resources to Sustainable Development Goals results	(a) Percentage of United Nations development system entities individually submitting financial data to the United Nations Chief Executives Board for Coordination (CEB)	QCPR reporting	Baseline (2017): 69% Target (2021): 100%	UN-Women reports to CEB

<i>Commitment</i>	<i>Indicators</i>	<i>Monitoring mechanism</i>	<i>Funding compact baselines and targets</i>	<i>UN-Women baseline (2018)</i>
	(b) Percentage of United Nations development system entities publishing data as per the highest international transparency standards	QCPR reporting	Baseline (2017): 36% Target (2021): 100%	UN-Women reports to the International Aid Transparency Initiative
	(c) Percentage of United Nations development system entities with ongoing activities at country level that report expenditures disaggregated by country to the CEB baseline	QCPR reporting	Baseline (2017): 46% Target (2021): 100%	UN-Women reports to CEB
	(d) Percentage of United Nations development system entities that report on expenditures disaggregated by Sustainable Development Goal	QCPR reporting	Baseline (2017): 20% Target (2021): 100%	UN-Women reports to CEB
10. Increase accessibility of corporate evaluations and internal audit reports within the disclosure provisions and policies set by governing bodies at the time of report issuance	(a) Percentage of United Nations development system entities authorized within disclosure provisions and policies who have made their corporate evaluations available on the United Nations Evaluation Group website	Development Coordination Office	Baseline (2018): 21% Target (2021): 100%	UN-Women has requested the United Nations Evaluation Group to post on the Group's website all of its corporate evaluations of UN-Women for 2018
	(b) Percentage of internal audit reports issued in line with the disclosure provisions and policies set by the relevant governing bodies, which are available on a dedicated searchable United Nations Representatives of Internal Audit Services platform and website, pending the availability of resources	QCPR reporting	Baseline (2018): 0 Target (2021): 100%	All the 2018 UN-Women internal audit reports were published on the UN-Women website. As of June 2019, the United Nations Representatives of Internal Audit Services platform and website is not yet available.

<i>Commitment</i>	<i>Indicators</i>	<i>Monitoring mechanism</i>	<i>Funding compact baselines and targets</i>	<i>UN-Women baseline (2018)</i>
	(c) Percentage of inter-agency pooled funds posting evaluation reports on the United Nations Evaluation Group website	Fiduciary Management Oversight Group	Baseline (2018): 0% Target (2019): 100%	UN-Women initiated an inter-agency pooled fund in 2018 to conduct a joint evaluation of the implementation of the common chapter of the strategic plans of the United Nations Development Programme, the United Nations Children's Fund, the United Nations Population Fund and UN-Women. The joint evaluation will be finalized in 2020.
11. Increase visibility of results from contributors of voluntary core resources, pooled and thematic funds and for programme country contributions	(a) Specific mention of voluntary core, pooled and thematic fund contributors, and programme country contributions in United Nations country team annual results reporting and entity-specific country and global reporting	UN-Women	Baseline (2018): not applicable Target (2020): Yes	Public sector partners contributing to UN-Women and recognized in the annual report, funding compendium and on the UN-Women website
	(b) Specific mention of individual contributors in all results reporting by pooled fund and thematic fund administrators and United Nations Sustainable Development Group recipients	United Nations Sustainable Development Group, Multi-Partner Trust Fund Office and UN-Women	Baseline (2018): not applicable Target (2020): Yes	In the annual report on the United Nations trust fund to end violence against women and the Fund for Gender Equality
Increasing efficiencies				
12. Implement the strategic plan goals on operational consolidation for efficiency gains	(a) Consolidation of common premises (percentage)	QCPR reporting	Baseline: (2017) 430 common premises (17% of all premises) Target: (2021) 1,000 common premises (or 50% or all premises)	2018: 76%

<i>Commitment</i>	<i>Indicators</i>	<i>Monitoring mechanism</i>	<i>Funding compact baselines and targets</i>	<i>UN-Women baseline (2018)</i>
	(b) Percentage of United Nations country teams that have an approved business operations strategy in place, to enable common back offices where appropriate	QCPR reporting	Baseline (2017) 20% Target: (2021) 100%	Joint indicator
	(c) Percentage of United Nations Sustainable Development Group entities that report to their governing bodies on efficiency gains	QCPR reporting	Baseline (2017): 41% Target (2021): 100%	UN-Women reports regularly to its Executive Board on efficiency gains as part of its annual reporting
	(d) Percentage of United Nations Sustainable Development Group entities that have signed the High-Level Framework on Mutual Recognition	QCPR reporting	Baseline (2018): 28% Target (2021): 100%	The Executive Director signed the mutual recognition statement in December 2018
13. Fully implement and report on approved cost-recovery policies and rates	(a) Percentage of United Nations Sustainable Development Group entities that report annually on the implementation of their approved cost recovery policies and rates to their respective governing body	QCPR reporting	Baseline (2017): 51% Target (2021): 100%	UN-Women reports annually to its Executive Board on the implementation of its cost recovery policy and rate as part of the annual report

Abbreviation: QCPR, quadrennial comprehensive policy review.

Annex II

Contributions of UN-Women to the implementation of the Sustainable Development Goals through thematic funding windows and flagship programme initiatives

Strategic impact		Achievement of gender equality and the empowerment of all women and girls, including the full enjoyment by women of their human rights											
		Strategic plan, 2018–2021, outcome areas											
		Norms, policies and standards				Political leadership, planning and budgeting				Economic empowerment			
		Outcome 1: A comprehensive and dynamic set of global norms, policies and standards on gender equality and the empowerment of all women and girls is strengthened and implemented				Outcome 2: Women lead, participate in and benefit equally from governance systems				Outcome 3: Women have income security, decent work and economic autonomy			
										Ending violence against women			
										Outcome 4: All women and girls live a life free from all forms of violence			
										Peace, security and humanitarian			
										Outcome 5: Women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and from humanitarian action			
		Flagship programming initiatives											
		</											

Strategic impact			Achievement of gender equality and the empowerment of all women and girls, including the full enjoyment by women of their human rights												
			Strategic plan, 2018–2021, outcome areas												

Strategic impact		Achievement of gender equality and the empowerment of all women and girls, including the full enjoyment by women of their human rights											
		Strategic plan, 2018–2021, outcome areas											
		Norms, policies and standards				Political leadership, planning and budgeting				Economic empowerment			
		Outcome 1: A comprehensive and dynamic set of global norms, policies and standards on gender equality and the empowerment of all women and girls is strengthened and implemented				Outcome 2: Women lead, participate in and benefit equally from governance systems				Outcome 3: Women have income security, decent work and economic autonomy			