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# Structured Dialogue on Financing the Results of the UN-Women Strategic Plan 2022–2025

## Summary

This report responds to UN-Women Executive Board decisions on the structured dialogue on financing, the most recent being 2023/9. It supports an ongoing dialogue on financing the results of the UN-Women Strategic Plan 2022–2025, with the overall objective that the Executive Board-endorsed integrated budgets are fully financed for comprehensive implementation of the UN-Women Strategic Plan.

In 2023 UN-Women total revenue reached \$586.4 million, increasing by 4.7 per cent (\$559.8 million in 2022). Regular resources increased by 7 per cent to \$164.08 million (\$153.3 million in 2022), while other resources increased by 1.5 per cent to \$388.3 million (\$382.7 million in 2022) with remaining revenue comprised of assessed contributions and other revenue. The regular resources shortfall against the 2023 integrated budget was \$36 million. Other resources surpassed integrated budget projections for a fifth consecutive year.

Elements of a draft decision for consideration by the Executive Board are included in section VI of this report.

<sup>&</sup>lt;sup>1</sup> Financial figures reflect revenue recognition in accordance with Management Accounts Reporting per the Revenue Management Policy. Numbers in charts and tables in this report may not add up due to rounding.





## I. Introduction

- 1. This report presents an update on UN-Women's financing situation as of the mid-point of the UN-Women Strategic Plan 2022–2025. The update responds to General Assembly resolution 71/243, which calls on UN-Women and its Executive Board to hold structured dialogues on financing to discuss pathways to secure adequate, flexible, and predictable resources and ensure maximum impact from available resources.
- 2. Structured dialogues are critical for UN-Women and Member States to explore the impact of multilateral financing trends on the UN development system (UNDS), discuss UN-Women's mandate-driven funding needs, and exchange views to better leverage partnerships and financing in support of UN-Women's gender equality and women's empowerment mission. Executive Board decision 2023/9 encourages UN-Women to further engage in structured dialogue with Member States to track, assess and follow up on the level of funding it receives, including of regular resources and on the predictability, flexibility and alignment of resources provided for the implementation of the Strategic Plan 2022–2025.
- 3. At the same time, the funding dialogue platform has encouraged UNDP, UNFPA, UNICEF and UN-Women to collaborate on joint analysis and advocacy, build understanding on comparability in relation to the impact of financing trends and harmonize approaches to the funding compact and funding dialogue reporting.
- 4. In 2023, 193 partners generously contributed \$562.87 million to UN-Women, up 3 per cent from \$545.4 million in 2022. The increase in total contribution revenue in 2023 followed a 1.9 per cent decrease between 2021 and 2022, however prior to that UN-Women had experienced seven consecutive years of year-over-year increases. In 2023 regular resources increased by 7 per cent to \$164.1 million.<sup>2</sup> Some of this increase is due to advantageous exchange rates. Other resources contributions of \$388.3 million held relatively stable in 2023, growing by 1.5 per cent compared to \$382.7 million in 2022. This was the third time in UN-Women's history that regular resources growth outpaced other resources.

## Gender equality financing environment

- 5. In 2023, official development assistance (ODA) increased by 1.8 per cent in real terms compared to 2022, mainly due to aid for Ukraine, humanitarian aid, and contributions to international organizations.<sup>3</sup> Despite the emergence of a more effective, cohesive, transparent, accountable UNDS that is better able to offer integrated system-wide solutions, funding to the UNDS continues to be a major concern. In 2023, 71 per cent of resources for development activities were tightly earmarked to specific projects, while just 18.3 per cent (21.4 per cent in 2022) was provided as regular resources, below the Funding Compact 30 per cent threshold.<sup>4</sup> Within this context, overall UNDS investments in gender equality are limited and inadequate.
- 6. Just 3 per cent of the \$57.6 billion of all UN Sustainable Development Goal (SDG) expenses are linked to Goal 5 on gender equality. The gender equality investment practices of the UNDS mirrors overall ODA trends, where just 4 per cent of

<sup>&</sup>lt;sup>2</sup> Includes \$1.4 million in-kind contributions.

<sup>&</sup>lt;sup>3</sup> OECD, International aid rises in 2023 with increased support to Ukraine and humanitarian needs.

<sup>&</sup>lt;sup>4</sup> ECOSOC, Report of the Secretary-General. *Implementation of General Assembly resolution* 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System. A/79/72-E/2024/12, 19 April 2024.

bilateral allocable ODA was dedicated to programmes with gender equality as the principal objective between 2021–2022, the most recent period for which data is available.<sup>5</sup>

- 7. Restrictive gender equality financing is reflected in overall progress on Goal 5, where only two indicators and sub-indicators are close to target, while eight are moderately distant, and four are significantly off track.<sup>6</sup>
- 8. Concrete action is needed to accelerate progress on Goal 5, backed by the right investments in gender equality that are of sufficient scale at national, regional, and global level. UN-Women's Strategic Plan 2022–2025 is the Entity's roadmap to support Goal 5, through which the Entity advances women's rights, addresses structural barriers to women's empowerment and challenges pushbacks to gender equality.
- 9. The recent mid-term review of the Strategic Plan highlights the importance of long-term, flexible funding for delivery of UN-Women's mandate. To support implementation of the plan, in line with its Strategy for Public Partnerships & Resource Mobilization (2023–2025) and Private Sector Engagement Strategy (2023–2025), UN-Women is focusing on increasing flexible other resources funding, strengthening engagement in pooled funds for integrated programming, and broadening and deepening multistakeholder partnerships and resources for gender equality.
- 10. UN-Women continues to work to calibrate the regular to other resources ratio in line with UN-Women's unique mandate, alongside increasing the proportion of other resources that are flexible and predictable to support an earmarked funding base that better enables UN-Women to be efficient, strategic, plan ahead and respond with agility to emerging priorities and emergencies. Global challenges require effective collaboration and coordination across the humanitarian-development-peace nexus. Regular and flexible other resources make it possible for UN-Women to be responsive to evolving contexts.

## Results from financing UN-Women's Strategic Plan

- 11. Contributions from partners enabled UN-Women to support 99 countries and territories to deliver results in 2023 across the four impact areas of the Strategic Plan 2022–2025. These investments have contributed to empower women and girls around the world.
- 12. Through efforts in 2022 and 2023, 2.8 billion women and girls in 78 countries now have a more supportive legislative and policy environment. Some 82 countries have strengthened national mechanisms, processes and/or guidelines to achieve gender equality, including gender-responsive national reviews, financing assessments and inclusive peacebuilding processes. Over 13,600 partner organizations in 92 countries have increased capacities to safeguard women's rights, including delivering quality goods, services, and resources for women in humanitarian and development settings. In 73 countries, 431 gender-responsive services, products, tools, and initiatives were developed and/or implemented, including innovative financing tools, multi-stakeholder initiatives, and platforms for disseminating gender statistics.<sup>7</sup>

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<sup>&</sup>lt;sup>5</sup> OECD, ODA for gender equality 2011–2022.

<sup>&</sup>lt;sup>6</sup> ECOSOC, Report of the Secretary-General. *Implementation of General Assembly resolution* 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System. A/79/72-E/2024/12, 19 April 2024.

Report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the Strategic Plan 2022–2025, including the mid-term review of the Strategic Plan. UNW 2024/2, 16 April 2024.

13. Through UN-Women, over 9.5 million women across 79 countries, including survivors of violence and internally displaced women and refugees accessed information, goods, resources and/or services. For example, in 2023, regular resource enabled UN-Women to mainstream gender into the response to the earthquakes in Türkiye. Working with the Government and development partners, UN-Women integrated women's and girls' rights, priorities, and needs into earthquake responses, addressing the different impacts of the emergency on them and mobilizing an additional \$2.2 million to support women's longer-term needs.

## **II. Next Generation Funding Compact**

- 14. The 2019 Funding Compact (A/74/73/Add.1) provides strategic guidance to UN-Women's financing dialogues with its Executive Board. The compact "is anchored in a mutual understanding that for the United Nations to effectively support SDG achievement by 2030, significant changes in funding are necessary...towards higher-quality resources that would allow the United Nations to respond in integrated, flexible, and dynamic ways to Member State expectations and priorities, in line with the 2030 Agenda. This process was to be supported by dedicated actions to build trust and confidence among Member States and the UN development system entities, and to strengthen the case for such funding arrangements based on a more collaborative, effective".8
- 15. In the five years since its adoption, progress to meet Funding Compact commitments and targets has been uneven. As recently reported by the Secretary-General, attracting high quality funding continues to be a major challenge for the UN system. A new Funding Compact has been created to be more strategic and less technical. It aims to appeal to senior decision-makers and promote awareness and support at the country level and within UN bodies. The compact prioritizes balancing core and non-core resources and emphasizes the need for better accounting of results by the UN system.<sup>9</sup>
- 16. In 2023, UN-Women continued to meet or exceed all 15 assessable indicator targets across the eight commitments that require entity-specific reporting, as outlined in Annex A and B to this report. UN-Women is committed to providing partners with quality and timely programme and financial data. Continued improvements to the Transparency Portal include visualizations of results against the Strategic Plan and organizational efficiency and effectiveness data. UN-Women received its twelfth unqualified audit opinion; met milestones for internal and external audit recommendations; and improved the performance of its enterprise risk policy and framework. Although transitioning to a new Enterprise Resource Planning system led to a 1 percentage point drop in 2023 in UN-Women's International Aid Transparency Initiative score to 87, steps are being taken to reverse this going forward. Visibility for regular resources continues to be prioritized. At a system-wide level, following the Chief Executives Board's 2022 endorsement of the Gender Equality Marker a United Nations Data Standard championed by UN-Women 38 United Nations entities adopted it, and 28 entities implemented it in 2023<sup>10</sup> for activity-level reporting

ECOSOC, Report of the Secretary-General. Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System: funding of the United Nations development system. A/79/72/Add.1-E/2024/12/Add.1, 8 April 2024.

<sup>&</sup>lt;sup>9</sup> Ibid.

ECOSOC, Report of the Secretary-General. Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System. A/79/72-E/2024/12, 19 April 2024.

to the Organisation for Economic Co-operation and Development and the International Aid Transparency Initiative.

17. Conversely, in 2023 Member States fully met 50 per cent of their Funding Compact commitments to UN-Women, with 11 per cent in progress and stalled or slow progress against 39 per cent. As a new Funding Compact comes into play, the UN system and Member States must work together to address the political, economic, policy and systemic drivers of regular resources divestment and support improved business case arguments for public sector investments in regular resources. This is the best prospect for UN entities to do more with less, be effective and efficient, and achieve results together.

# III. Resource Support to UN-Women's Strategic Plan 2022–2025<sup>11</sup>

- 18. UN-Women receives three sources of contribution revenue: (1) assessed contributions; (2) regular resources, also known as core resources; and (3) other resources, also known as non-core resources. Other revenue is generated from investment income, exchange transactions and other sources.
- 19. To deliver its mandate, the Executive Board endorsed a revenue target in the Integrated Results and Resources Framework (IRRF) 2022–2025 of \$1.702 billion. This four-year estimate is refined over the course of the Strategic Plan period. In 2023, UN-Women established a Budget Allocation Committee to inform and provide recommendations on resource planning and allocation, including assessing strategic priorities and financing parameters for the IRRF and the Institutional Budget.
- 20. The two-year integrated budget estimate for the 2022–2023 period reflects a zero-growth regular resources target of \$200 million per year and a 5 per cent core growth target of \$300 million per year. The 2023 total contribution revenue target of \$500 million is segmented at 40 per cent regular resources and 60 per cent other resources.<sup>13</sup>
- 21. In 2023, revenue comprised \$10.47 million in assessed resources; \$164.08 million in regular resources; \$388.32 million in other resources and \$23.6 million in other revenue.

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<sup>&</sup>lt;sup>11</sup> For the purposes of this report, revenue figures are based on recognition in accordance with management accounts reporting to facilitate comparison to the Integrated Budget. Revenue is recorded and reported in accordance with the Financial Regulations and Rules requirements for contributions' schedule of payments or milestones. This is different from revenue recognition per the Financial Statements.

<sup>&</sup>lt;sup>12</sup> The UN-Women four-year IRRF (2022–2025) is an indicative target that is refined and adjusted based on developments in the funding environment, as presented in the biennium integrated budgets 2022–2023 and 2024–2025.

<sup>&</sup>lt;sup>13</sup> The biennium integrated budget 2022-2023 estimates reflect a harmonized approach with UNDP, UNFPA, and UNICEF. Resource targets were identified in 2020 based on an analysis of the funding environment and trends at that time.

Table 1 UN-Women revenue, 2018–2023

(millions of United States dollars)

	2018	2019	2020	2021	2022	2023
Assessed resources	8.0	10.2	9.7	10.1	9.4	10.4
Regular resources	149.0	143.0	165.8	165.1	153.3	164.1
Other resources	235.3	357.5	373.2	381.2	382.7	388.3
Other revenue	12.4	16.9	15.3	14.1	14.4	23.6
Total revenue	404.7	527.4	563.9	570.4	559.8	586.4
Annual growth (percentage)		+30 per cent	+7 per cent	+1 per cent	-2 per cent	+4.7 per cent

- 22. In 2022, \$10.4 million in assessed contributions, allocated to UN-Women from the UN regular budget as approved by the General Assembly, accounted for 1.8 per cent of the Entity's revenue. UN-Women continues to receive among the lowest volume of assessed contributions of all receiving entities <sup>14</sup> at 0.07 per cent of systemwide assessed contributions in 2022.
- 23. Regular resources are voluntary contributions received without restrictions. They are the highest quality funding partners invest in UN-Women, providing whole-of-organization backing that supports both organizational stability and flexibility. Regular resources underpin implementation of UN-Women's gender equality and women's empowerment mandate. They support UN-Women's operational capacity and presence at global, regional, and country levels, enabling essential institutional functions<sup>15</sup> and facilitating the leveraging of other resources. UN-Women's normative and coordination functions, which are less suited to project-based earmarked contributions, rely heavily on regular resources.
- 24. In 2023, regular resources fell short of the \$200 million integrated budget estimate by \$35.9 million, compared to a shortfall of \$46.7, \$35.0 million and \$34.0 million in 2022, 2021 and 2020 respectively. The \$164.1 million mobilized was an increase of \$10.8 million or 7 per cent over 2022.
- 25. The Governments of Denmark, Finland, Germany, Switzerland, and the United States were among the top five regular resource contributors in 2023, each giving 10 million or more to the Entity, with Germany, the top contributor, providing \$28.3 million, representing the first time a partner has allocated above the \$20 million mark.

Table 2
UN-Women top 10 regular resources funding partners, 2023

No.	Funding partner	Amount
1.	Germany	28 343 371
2.	Finland	19 313 305
3.	Switzerland	17 505 470
4.	United States of America	12 000 000
5.	Denmark	11 033 638

<sup>&</sup>lt;sup>14</sup> Next to the International Seabed Authority and the UN Convention to Combat Desertification.

Such as leadership and representation, independent assurance, strategic and programme direction setting and implementation, operations and fiduciary duties, corporate communications, resource mobilization, external relations and corporate security.

No.	Funding partner	Amount
6.	Norway	9 657 231
7.	Sweden	8 721 776
8.	United Kingdom	7 616 320
9.	Australia	5 356 873
10.	Canada	4 720 983

26. UN-Women encourages Member States to demonstrate commitment through regular resources contributions made early in the year, which provide whole-of-organization backing and the highest return on investment.

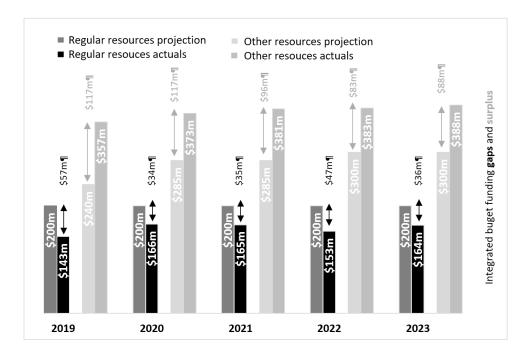
27. Other resources work in synergy with regular resources by supporting specific programmes and activities, allowing scale up of interventions from the foundations of regular resources, capacity development in countries and the expansion and replication of best practices. UN-Women experienced year-over-year increases in the amount of other resources raised between 2012 and 2023. In 2023, the mobilization of \$388.3 million in other resources surpassed the integrated budget projection of \$300 million by \$88.3 million. The top five government other resources funding partners were Sweden, Norway, Australia, Japan and Canada. The Multi-Partner Trust Fund Office was the largest overall other resources funding partner while the European Commission (including funding received for the Spotlight Initiative) was the third largest.

Table 3
UN-Women top 10 other resources funding partners, 2023

No.	Funding partner	Amount
1.	Multi-Partner Trust Fund Office	51 942 943
2.	Sweden	42 512 935
3.	European Commission (incl. Spotlight)	32 520 573
4.	Norway	21 282 442
5.	Australia	17 076 465
6.	Japan	16 977 686
7.	Peacebuilding Fund (MPTF)	16 288 368
8.	Canada	15 937 674
9.	Finland	12 723 129
10.	Germany	11 485 725

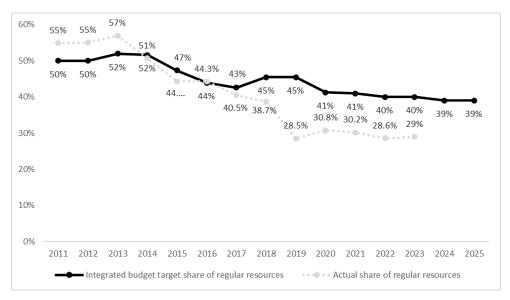
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Figure I
Regular and other resource funding gaps and surplus 2019–2023
(millions of United States dollars)



- 28. The 2023 integrated budget target for the share of revenue received as regular resources was 40 per cent with the remaining 60 per cent to be received as other resources. The actual share of regular to total resources received in 2023 was 29 per cent (28 per cent in 2022 and 55 per cent in 2011 at UN-Women's establishment), which fell short of the Funding Compact threshold of 30 per cent.
- 29. While cognizant of the challenging regular resources fundraising environment, projections for the 2022–2023 period in the integrated budget were adjusted to a 40-60 share of regular to other resources in recognition of UN-Women's specific mandate financing requirements.





- 30. The 30 per cent Funding Compact threshold, which was met in 2020 and 2021, was not met in either 2022 or 2023 when the ratio of regular to other resources fell to 28.6 and 29 per cent respectively. A minimum 40 per cent share of regular resources is required for UN-Women's funding to be compatible with its normative support and UN system coordination mandates, which are primarily delivered through regular resources. Through its mandate, UN-Women operates at the heart on the UN system, playing a critical role as an advocate, convenor, influencer, and enabler of gender equality and women's empowerment.
- 31. For example, in 2023 with regular resources, in line with its UN system coordination role, UN-Women:
  - Supported a tenfold increase in the number of UN Country Teams (UNCTs) implementing the System-wide Action Plan (SWAP) on Gender Equality and the Empowerment of Women compared to 2018.
  - Led the development of revised UNCT Gender Equality Marker guidance.
  - Updated the UNCT-SWAP Gender Equality Scorecard Performance Indicators.
  - Co-developed online training for the UN Secretariat to apply the Gender Equality Marker.
- 32. UN-Women's ability to implement its coordination mandate impacts the lives of women and girls. For example, in 2023, as co-chair of the Inter-agency Task Team on Temporary Special Measures, UN-Women launched the United Nations Gender Quota Portal, the United Nations' first global information hub on electoral gender quotas. This is proving instrumental in Kenya, where comparative knowledge informed country-wide consultations on implementing constitutional provisions on women's representation in elective offices.
- 33. An imbalance in the ratio of regular to other resources hampers UN-Women's ability to support the development and implementation of gender equality norms and standards, coordinate effectively across the UN system, respond promptly to crises and conflicts, conduct valuable research to inform policy and decision-making, and pilot solution-oriented innovation. With inadequate regular resources funding and

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only 0.07 per cent of system-wide assessed resources allocated to UN-Women, the organization risks being financially pulled towards delivering specific short-term and often siloed project outputs, limiting important normative and coordination work focus on achieving integrated impacts.

34. UN-Women is grateful for the continued support of the Executive Board in working with funding partners to increase regular resources to the Entity.

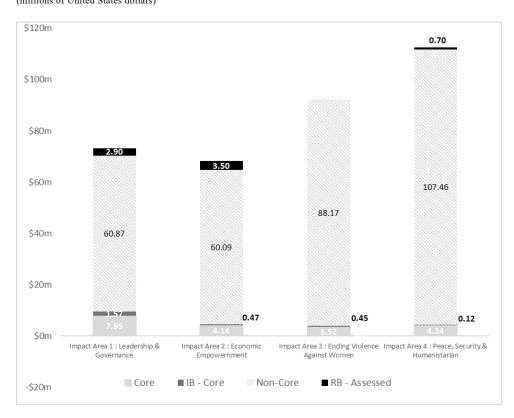
#### Expenses

35. Against total expenses of \$551.29 million (\$540.3 million in 2022), programme expenses <sup>16</sup> reached a high of \$464.04 million in 2023 representing 84 per cent of all expenses (\$441.3 million in 2022 and a 62 per cent increase from \$285.7 million in 2018). The largest proportion of expenses contributed to Impact area on Women, Peace and Security, Humanitarian Action, and Disaster Risk Reduction, followed by Ending Violence Against Women; Governance and Participation in Public Life; and Women's Economic Empowerment. Expenses per impact area align with investment trends during the previous Strategic Plan period 2018–2021<sup>17</sup> and the first year of the Strategic Plan period 2022–2025.

Figure III

Total Strategic Plan Impact Expenses by funding type, 2023

(millions of United States dollars)



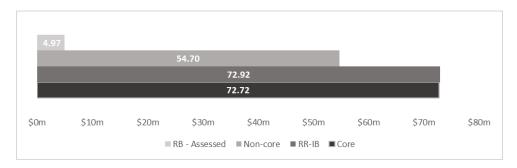
Other resources and programmable regular resources expenses, which includes some enabling organizational efficiency and effectiveness expenses that deliver UN-Women's triple mandate.

Between 2018 and 2021, the largest proportion of resources contributed to Strategic Plan Outcome 5 on women, peace and security and humanitarian response, followed by Outcome 4 on ending violence against women and girls, Outcome 2 on leadership and governance, Outcome 3 on economic empowerment and Outcome 1 on global norms and standards.

Figure IV

## Total Strategic Plan Organizational Effectiveness and Efficiency Expenses by funding type, 2023

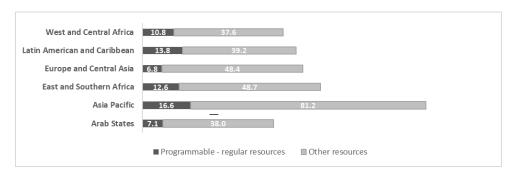
(millions of United States dollars)



36. Total regional programme expenses reached a record high of \$360.8 million in 2023, an increase from \$341 million in 2022. Regional expenses represented 77.8 per cent of overall programme expenses. The highest proportion of expenses was in Africa, followed by Asia and the Pacific, Europe and Central Asia, Latin America and the Caribbean and the Arab States.

Figure V **Programme expenses by region, 2023** 

(millions of United States dollars)

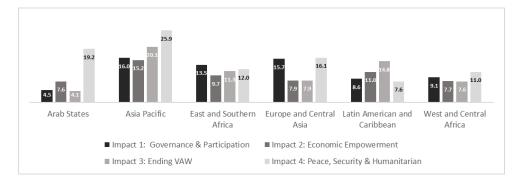


37. Trends in regional expenses reflect strategic prioritization and responses to country contexts, with for example, higher levels of investment in peace, security and humanitarian action in the Arab States, Asia Pacific and in Europe and Central Asia, ending violence against women and girls (VAWG) in Latin America and the Caribbean, and on governance in Europe and Central Asia.

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Figure VI Regional distribution of impact area expenses, 2023

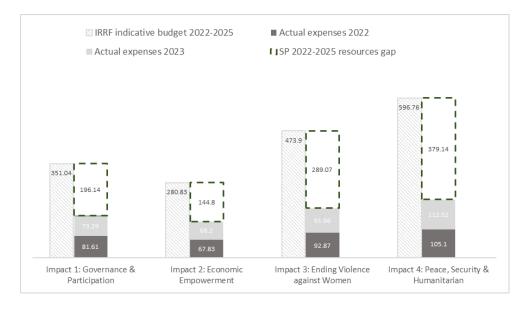
(millions of United States dollars)



38. As of 2023, \$693.4 million or 41 per cent of the planned budget has been allocated across the four impact areas of the Strategic Plan 2022–2025. There is a resource gap of \$1.009 billion to be mobilized in 2024 and 2025 to meet the organization's four-year IRRF targets, endorsed by the Executive Board.

Figure VII Actual expenses against the four-year planned allocation 18 per impact area 2022–2023

(millions of United States dollars)



The 2022–2025 IRRF is the four-year resource projection endorsed by the Executive Board. The Executive Board-endorsed biennium integrated budget (2022–2023) is a two-year resource projection. There is variance between the IRRF and the integrated budget due to the planning period and timing of these documents that considers account income developments and trends at different points in time.

39. Expenses against impact areas 1 and 2 reached 44 and 48 per cent of the four-year IRFF indicative budget respectively, closely aligning with anticipated investment levels, while impact area 3 stands at 39 per cent and impact area 4 stands at 36.5 per cent, both below annualized targets. Expenses analysis informs efforts to ensure adequate investments across priority areas. UN-Women will continue to monitor expenses throughout the remaining Strategic Plan period.

Gender equality investment priorities and opportunities

- 40. Funding partner contributions make a significant difference in women's and girls' lives.
- 41. An additional \$3 million investment over three years in the governance and participation in public life impact area could support 500,000 women with people-centred justice and increase advocacy on gender-responsive laws in 20 countries, while an additional \$10 million could strengthen national fiscal capacities in 30 countries to mobilize domestic resources for gender equality through progressive tax policy. With an additional \$15 million UN-Women would reach 10,000 adolescent girls and young women to strengthen their leadership and empower them to prevent HIV.
- 42. In support of women's economic empowerment, with an additional \$10 million, UN-Women could expand platforms for women to access social protection, job opportunities and finance to directly benefit five million women across 20 countries. An additional \$40 million could strengthen policies, institutions, and budgets in 40 countries to improve care services and infrastructure, contributing to creating more than 20 million decent jobs for women, including in the green and blue economies, while \$20 million could catalyse implementation of the Committee on World Food Security Voluntary Guidelines to transform food systems for people and the planet.
- 43. An additional \$25 million injection supporting the impact area on ending violence against women could address gaps in interventions that form safe cities and safe public spaces comprehensive programming to provide seed support to 25 initiatives in rural, urban, workplace and online settings. An additional \$30 million would support Member States to formulate whole-of-government multisector action plans/strategies on VAWG prevention and scale up evidence- and practice-based interventions to prevent VAWG in 20 countries. A further \$12 million could initiate a trafficking prevention programme, while \$40 million could strengthen the quality of essential, survivor-centred health, policing and justice and social services in 20 high prevalence rate countries.
- 44. On peace, security, humanitarian action and disaster risk reduction, an additional \$15 million could scale up UN-Women's "Strengthening Young Women Peacebuilders' Capacity in Complex Crises" pilot that received over 4,500 applications, generating recognition, and raising demand for grants for young women leaders to engage in important peacebuilding work on the ground. An additional \$29 million could scale up humanitarian programming in 15 priority countries, including Afghanistan, Central African Republic, Democratic Republic of the Congo, Ethiopia, Haiti, Mali, Niger, Nigeria, Sudan, and Yemen.

## IV. Flexible and Predictable Funding

45. UN-Women's top 20 resource partners contributed \$459.1 million or 82 per cent of total voluntary contributions in 2023. The Governments of Finland, Germany, Norway, and Sweden were among the top five overall contributors. Member States and the European Commission comprised 15 of the top 20 donors, highlighting the

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significance of their partnership and leadership in advancing gender equality. The volume of contributions received through the Multi-Partner Trust Fund Office and the Peacebuilding Fund reflect UN-Women's commitment to and value in pooled fund arrangements.

Table 4 UN-Women top 20 funding partners, 2023

(millions of United States dollars)

No.	Funding partner	Amount
1.	Multi-Partner Trust Fund Office	51 942 943
2.	Sweden	50 777 478
3.	Germany	39 499 391
4.	Finland	31 831 844
5.	Norway	30 685 942
6.	European Commission (incl. Spotlight)	32 520 573
7.	Switzerland	22 783 539
8.	Australia	22 470 277
9.	Japan	20 861 365
10.	Canada	20 584 399
11.	United States of America	18 817 041
12.	Denmark	18 664 022
13.	Peacebuilding Fund (MPTF)	16 288 368
14.	United Kingdom	14 952 263
15.	Italy	13 011 808
16.	Republic of Korea	12 467 140
17.	Netherlands	11 079 981
18.	United Nations organization	10 548 740
19.	Bill & Melinda Gates Foundation	9 239 502
20.	UN Development Programme	8 077350

46. In 2023, 193 partners contributed to UN-Women (191 in 2022), <sup>19</sup> a 52 per cent increase since inception in 2011 when 127 partners provided funding to the organization. The organization's funding base has become more diverse over time, with Member States comprising 45 per cent of contributors in 2023, compared to 52 per cent five years ago and 68 per cent in 2011.

47. While continued diversification is a priority, Member States continue to be UN-Women's most steadfast partners, with 77 (76 in 2022) contributing regular resources <sup>20</sup> and 53 (41 in 2022) contributing other resources in 2023. In line with the funding trend since the 2020–2021 biennium, Member States contributed 98 per cent of regular resources, with the remaining 2 per cent, equivalent to \$2.5 million, generated by 12 National Committees. <sup>21</sup> UN-Women continues to support National Committee individual giving efforts as the only viable supplementary source of regular resources.

<sup>19</sup> Including a count of one for the receipt of UN assessed resources.

<sup>&</sup>lt;sup>20</sup> Including 19 Member States that provided in-kind contributions to UN-Women in 2023.

<sup>&</sup>lt;sup>21</sup> Including \$40,486 in regular resources from miscellaneous donors.

- 48. In 2023, an all-time high of 153 partners (145 in 2022, 135 in 2021, 62 in 2011) contributed \$388.3 million in other resources to the Entity, the largest volume recorded to date. The number of other resource partners has increased year-over-year since inception, matched by an overall growth trend in other resources revenue. This trend reflects UN-Women's success in diversifying its donor base and external preference for earmarked funding.
- 49. UN-Women values other resource partnerships that support capacity development in programme countries as well as innovation, replication of best practices and scalability of programme results from the foundations enabled by regular resources. However, without a solid foundation of regular resources, UN-Women can expect reduced development impact, operational agility and leveraging of additional funding, and more competition and mandate drift. As the Secretary-General stressed in the 2024 report on implementation of resolution 75/233 "when non-core funding accounts for a high proportion of overall funding, it can lead to fragmentation of resources, especially if non-core resources are tightly earmarked to specific projects. High proportions of non-core funding can also promote a culture of UN entities competing for donor resources".<sup>22</sup>
- 50. To ensure effective delivery of results and to protect the pool of regular resources available to the Entity in line with the Quadrennial Comprehensive Policy Review requirement that regular resources do not subsidize other resources UN-Women calls on partners to support proper direct project costing (also called delivery enabling services). This will help ensure that costs associated with other resources projects are charged fully and exclusively to that project without subsidization from any other funding source.
- 51. Together, 54 government partners<sup>23</sup> accounted for 59 per cent (\$229.4 million) of other resources contributions with 99 partners representing a wide range of donor segments contributing the remaining 41 per cent (\$158.8 million). This includes revenue from multilateral partners<sup>24</sup> that contributed \$97.9 million in 2023, up from \$89.5 million in 2022. Revenue of \$32.9 million from the European Commission and other donors<sup>25</sup> was an anticipated reduction from the \$51 million per year in 2022 and 2021 and \$75 million in 2020, due to the wind down of the Spotlight Initiative.
- 52. Revenue of \$30 million (\$32.7 million in 2022) from private sector partners, was comprised of \$2.5 million in regular resources and \$27.5 million in other resources. This included \$17 million (20.2 million in 2022) from foundations and \$7.9 million from corporations (\$5.6 million in 2022).

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<sup>&</sup>lt;sup>22</sup> ECOSOC, Report of the Secretary-General. Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations System: funding of the United Nations development system. A/79/72/Add.1-E/2024/12/Add.1, 8 April 2024.

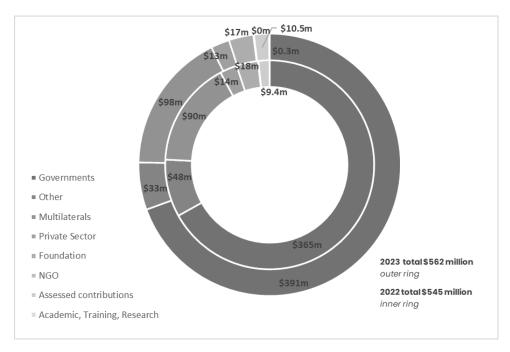
<sup>&</sup>lt;sup>23</sup> Including sub-national governments.

<sup>&</sup>lt;sup>24</sup> Includes International Financial Institutions, UN organizations and UN inter-agency pooled funds.

<sup>25</sup> The UNDG Data Standards the category "Other" includes contributions from the European Commission other organizations like the African Union.

Figure VIII Contributions by funding channel, 2022–2023<sup>26</sup>

(millions of United States dollars)



## Diversifying funding through individual giving

53. UN-Women continued to demonstrate effectiveness in diversifying regular resources income and strengthening National Committees' fundraising efforts. In 2023, UN-Women National Committees contributed \$5.14 million, with \$2.48 million received as regular resources (a 24% increase over 2022). This achievement placed National Committees, cumulatively, among the top 17 regular resource contributors.

Table 5 Individual giving investment and revenue<sup>27</sup>

Year	National Committee Campaign <sup>28</sup>	Investment	Actual Year 1 return	Actual Year 3 return
2019	Iceland Fundraising TV show	200 000	0.50	2.91
2019	Netherlands Face-to-Face and Digital Fundraising	30 114	1.25	1.98
2019	Sweden Digital Marketing and Telemarking	39 326	0.87	1.50
2020	Netherlands Outbound Telemarketing	25 488	0.87	2.65
2021	Germany Facebook Messenger	30 000	0.40	2.80
2021	Iceland Face to Face Fundraising	75 000	0.97	2.48

<sup>&</sup>lt;sup>26</sup> In line with UNDG Data Standards, "Other" includes contributions from the European Commission and other organizations such as the African Union. "Multilaterals" includes International Financial Institutions, United Nations organizations and transfers from United Nations inter-agency pooled funds.

<sup>&</sup>lt;sup>27</sup> Reflects conversion to USD.

Another example is the 2019 French National Committee investment of USD 60,000 enabling them to collect EUR 78,790 from 122 monthly donors and 649 one-off donors, and secure EUR 129,000 in direct financial sponsorships and EUR 30,000 of pro-bono sponsorship for the Gender Equality Forum.

Year	National Committee Campaign <sup>28</sup>	Investment	Actual Year 1 return	Actual Year 3 return
2021	Finland Outbound Telemarketing	103 000	0.40	2.77
2023	Australia Digital Advertising and Outbound Telemarketing	199 999	1.37	2.68
2023	Finland Face-to-Face Campaign	92 871	0.94	2.75
2023	Finland Telemarketing	128 069	0.94	2.99
2023	France Outbound Telemarketing	152 055	2.08	2.74
2023	Germany Digital Awareness and Fundraising Campaign	251 299	0.92	2.70
2023	Iceland Face-to-Face and Telephone Fundraising	364 037	1.08	3.10
2023	Netherlands Setting up Donor Journeys	174 552	1.31	2.70
2023	New Zealand Digital Campaign and Tele-fundraising	101 327	1.27	2.71
2023	Sweden Digital Acquisition of One-off Donors and Outbound Telemarketing	44 590	1.82	2.71
2023	UK Major Donor Giving Programme	183 599	0.71	3.18

- 54. In 2023, \$1.69 million was invested in nine UN-Women National Committees' individual giving efforts to jumpstart fundraising face-to-face interactions, telemarketing, and digital campaigns. The investment is projected to generate around \$4.8 million for UN-Women after three years.
- 55. National Committees continued to support UN-Women emergency appeals, contributing nearly \$1 million in 2023 directed to respond to crises in Afghanistan, Gaza, Sudan, Türkiye, and Ukraine among other affected areas.

### Strategic Note funding

- 56. Softly earmarked other resources allow greater flexibility in shaping the kinds of results envisaged in the Strategic Plan. Other resources that are softly earmarked and predictable through multi-year contributions offer the greatest efficiency and effectiveness dividends by generating transaction, management, and reporting cost savings and facilitating longer-term planning and sustainability.
- 57. UN-Women's preferred soft earmarking vehicle at country level is Strategic Notes (SNs). They are the principal planning document used to articulate multi-year strategies, anticipated results, and resource requirements for UN-Women at country level. SNs align with national development priorities and the UN Sustainable Development Cooperation Framework, promoting harmonized and joined up responses.
- 58. Direct funding to SNs reduces transaction costs related to programme development and management and allows for a more strategic and agile allocation of resources to reach transformative results. Flexible SN direct funding, where UN-Women has the discretion to distribute funds across the entirety of the SN offers a greater degree of flexibility than semi-flexible SN direct funding, where funds are committed to specific outcomes. In 2023, 9.69 per cent (\$27.4 million) of non-core funding was applied towards SNs, compared to 6 per cent (\$19.5 million) in 2022 and 8 per cent (\$22 million) received in 2021<sup>29</sup>. UN-Women encourages funding partners to prioritize SN funding at country level.

<sup>29</sup> Per indicator SP\_O\_5A (Desk Review).

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## Strategic Partnership Frameworks

59. Strategic Partnership Frameworks – built on good performance and responsible financial stewardship – offer greater flexibility to invest in strategic shared priorities. The framework between the Swedish International Development Agency, the Norwegian Agency for Development Cooperation and UN-Women provides thematic funding support to UN-Women's triple mandate at global, regional and country level, offering important financial backing for work on women's political participation and governance; women, peace and security; disaster risk reduction and humanitarian action. Phase III of the framework (2022–2025) valued at some \$44.7 million<sup>30</sup> allows UN-Women to address thematic priorities and strengthen capacities where they are most needed.

Strengthening partnerships with international financial institutions

- 60. UN-Women continues to strengthen engagement and partnerships with international financial institutions and development finance institutions to influence financial flows and reorient financing priorities in support of the achievement of SDG 5. In this context, partnership modalities in 2023 included:
- (a) **Strategic partnerships** for sustained collaboration across multiple areas through Memorandums of Understanding such as with the African Development Bank, French Development Agency, Asian Development Bank, Development Bank of Latin America and the European Bank for Reconstruction and Development.
- (b) **Technical partnerships** for specific collaboration such as joint research, publication, or capacity development for example, as with the International Finance Corporation, the Caribbean Development Bank, and the International Monetary Fund.
- (c) **Financial partnerships** consisting primarily of support to project implementation whereby UN-Women supports governments at their request in the implementation of loans and through the provision of technical assistance. In 2023, UN-Women received \$1.6 million through agreements with the African and Asian Development Banks. Another \$6.1 million was received through a tripartite agreement with the World Bank and the Government of South Sudan.

### Multi-year funding agreements

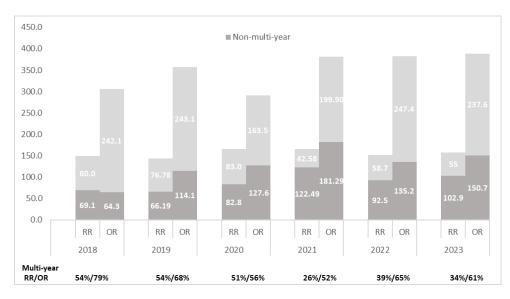
- 61. The funding compact calls on Member States to increase the share of multi-year contributions to improve funding predictability and support longer-term strategic programme planning and more efficient and effective programme implementation.
- 62. Multi-year agreements promote the sustainable action and help us achieve the greatest impact for women and girls. In 2023, \$55 million<sup>31</sup> or a 34 per cent share of regular resources received were multi-year compared to 39 per cent share in 2022. New multi-year regular resource agreements were signed in 2023 with the Governments of Denmark and Luxembourg. The volume of revenue through multi-year other resource agreements decreased, representing 61 per cent of earmarked contributions in 2023 (\$237.6 million of \$388.3 million 65 per cent in 2022).

<sup>30</sup> The total value of Phase III is SEK \$434 million and NOK \$18.436 million.

<sup>&</sup>lt;sup>31</sup> Does not reflect in-kind regular resources valued at \$1.4 million.

Figure IX Proportion of multi-year commitments/agreements by resource type,  $2018-2023^{32}$ 

(millions of United States dollars)



## Inter-agency pooled funding

63. Inter-agency pooled funds are higher-quality earmarked funding that supports improved coherence and coordination. Inter-agency funding has grown from \$50.5 million in 2018 to \$106.9 million in 2023, representing a 19 per cent share of total voluntary contributions.<sup>33</sup> In 2023, UN-Women's commitment to joint programmes continued, constituting 30 per cent of programme expenses (\$139 million of \$464.04 million).

Table 6
Percentage share of inter-agency pooled funding to total contribution income, 2018–2023

(millions of United States dollars)

	Inter-agency funding	Voluntary contributions	Share of inter-agency funding to voluntary contributions
2018	50.5	384.3	13%
2019	132.2	500.4	26%
2020	143.2	538.9	26%
2021	134.2	546.3	24%
2022	112.5	536.0	21%
2023	106.9	552.4	19%

Total commitment value for regular resources includes multi-year agreements signed with Member States, as well as pledges, and represents the total contributions received in a given year. For other resources, total value is the amount of an agreement (including pledges, framework arrangements, letters and agreements) in the year in which the agreement was signed. In cases in which an agreement is concluded for an amount in a currency other than United states dollars, the future revenue is calculated based on the United Nations operational rate of exchange of December of the calendar year in which it was concluded.

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<sup>&</sup>lt;sup>33</sup> For comparison purposes, figures have been recalculated to include multilateral funding from International Financial institutions and for the Spotlight Initiative.

64. Sustained emphasis on UN joint programmes saw approximately 44 per cent in 2023 (38 per cent in 2021) focusing on SDG 5 and gender equality, demonstrating the appeal of gender equality in joint programming. At the same time, a 2023 survey found that just 38 per cent of Multi-Partner Trust Funds using the gender equality marker allocated at least 15 per cent of funding to programmes with gender equality as the principal objective.<sup>34</sup>

# V. Financing Gender Equality and the UN-Women Strategic Plan 2022–2025

Resource targets 2024–2025

- 65. The 2024–2025 integrated budget target is \$1.03 billion in voluntary contributions (\$200 million per year in regular resources and \$315 million per year in other resources), with 87.5 per cent of total resources devoted to development activities. The regular resources target reflects zero growth from the 2022–2023 period and a zero-growth institutional budget. Other resources have surpassed the \$300 million mark annually since 2019, therefore the target of \$315 million reflects a realistic 5 per cent growth over the 2022–2023 target.
- 66. The approach to integrated budget estimates was harmonized with UNDP, UNFPA, and UNICEF, with resource targets based on analysis of trends in the funding and financing environment, including uncertainties related to complex crises, inflationary pressure, and tighter financial conditions.

Investing in women and girls

- 67. Investing in women and girls is investing in sustainable societies. Given current protracted and complex crises, the stakes are high. Women and girls continue to suffer disproportionately from crises. Violence against women is rampant with an average of over five women or girls killed by a family member every hour worldwide; women's political participation has stagnated, rising by just 0.9 per cent between 2021 and 2023; and women's labour force participation lags well behind that of men (47 and 72 per cent, respectively), with women continuing to spend three times more each day on unpaid care work than men.
- 68. Current levels of investment in women and girls do not reflect the scope or scale of the challenges faced. Funding for gender initiatives continues to be unsustainable. Of the \$46.5 billion of all UN expenditure linked to the SDGs in 2021, just 3 per cent was linked to Goal 5. Data from 2021–2022 shows that just 4 per cent of bilateral allocable official development assistance is dedicated to work with gender equality as the principle objective.
- 69. UN-Women is committed to improving the reporting of results achieved through the resources entrusted to the organization. This includes demonstrating the Entity's unique value in the UN system and its contribution to impacts for women and girls through the improved consolidation and communication of compelling results stories at all levels, supported by robust data across the triple mandate. Initiatives to strengthen internal results tracking, reporting, and communication, are being complimented by efforts to actively improve accountability for resource contributions. For instance, the publicly accessible interactive Transparency Portal now displays UN Women's achievements against the Strategic Plan, along with Country Programme resources and results and funding partner contributions.

34 Office of Internal Oversight Services, Synthesis Review on Advancing Gender Equality in the United Nations Secretariat, July 2023.

70. The volume and type of investments in UN-Women are a key determinant of how the Entity implements its normative, coordination and operational mandate in partnership with stakeholders around the world, including its efforts to drive financing decisions in support of wider action on gender equality and women's empowerment.

## V. Conclusion

- 71. UN-Women's ability to harness the opportunities of the Summit for the Future and the 30th anniversary of the Beijing Declaration and Platform for Action to drive progress on gender equality in the remaining years of the 2030 Agenda for Sustainable Development depends on adequate volumes of predictable and flexible funding.
- 72. UN-Women thanks all funding partners for their contributions to gender equality and women's empowerment in 2023.
- 73. While all contributions to the Entity are valued and their impact maximized, UN-Women wishes to acknowledge funding partners that prioritized contributions of flexible resources in line with the principles of the Funding Compact. This includes, regular resources, especially when provided through multi-year agreements, and softly earmarked other resources, such as direct funding to UN-Women SNs, which are essential national plans for delivering results for women and girls at country level.
- 74. UN-Women will continue to engage with the Executive Board through the Structured Dialogue on Financing to encourage increasing the proportion of high quality, flexible funding in support of UN-Women's triple mandate.

## VI. Elements of a Decision

- 75. The Executive Board may wish to:
- (a) Take note with appreciation of the report on the Structured Dialogue on Financing the Results of the UN-Women Strategic Plan, 2022–2025 (UNW 2024/x) and encourage UN-Women to continue to engage in structured dialogue with Member States on the alignment of resources with results provided for in the implementation of the Strategic Plan 2022–2025 and in line with the mutually reinforcing commitments on the Funding Compact.
- (b) Note the importance of sufficient, predictable regular resources, made early in the year which is critical for UN-Women to effectively execute its normative, coordination and operational gender equality and women's empowerment mandate and strategically respond to complex contexts across the humanitarian, development, and peace nexus.
- (c) Note the importance of flexible multi-year other resources, particularly through the direct funding of UN-Women Strategic Notes, which align programming with national development priorities and promote UN system-wide coherence in support of the achievement of the Sustainable Development Goals,
- (d) Emphasize the importance of financing for gender equality and women's empowerment to support UN-Women given stalled progress on 85 per cent of Sustainable Development Goal 5 indicators.

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