



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

Second Regular Session 2012

28 November – 30 November 2012

Decision adopted at the Second Regular Session 2012

2012/6

Regional architecture: administrative, budgetary and financial implications and implementation plan

The Executive Board,

1. *Reaffirms* General Assembly resolution 64/289 and that, based on the principle of universality, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) shall provide, through its normative support functions and operational activities, guidance and technical support to all Member States, across all levels of development and in all regions, at their request, on gender equality, the empowerment and rights of women and gender mainstreaming;
2. *Recalls* its decision 2012/4 on the regional architecture;
3. *Takes note with appreciation* of the report of the Under-Secretary-General/Executive Director on the regional architecture: administrative, budgetary and financial implications and implementation plan;
4. *Welcomes* efforts by UN-Women to strengthen its presence at the field level in accordance with the principles laid out in the strategic plan, 2011-2013 and the institutional budget for 2012-2013;
5. *Takes note with appreciation* of the report of the Advisory Committee on Administrative and Budgetary Questions¹³ and of the related management response from UN-Women and requests the Under-Secretary-General/Executive Director to ensure prompt implementation of the observations and recommendations of the Advisory Committee, and take them fully into account in the preparation of the next institutional budget, for 2014-2015;
6. *Takes note* of the recommendations relevant to the implementation of the regional architecture contained in the report of the Board of Auditors¹⁴ and encourages UN-Women to continue implementing them;
7. *Requests* the Under-Secretary-General/Executive Director to present to the Executive Board, in the context of the annual report, further details on overall coherence between field and Headquarter levels, as well as key performance

indicators, and requests UN-Women to update the Executive Board regularly on the implementation of the regional architecture, its progress and challenges, including through an oral briefing during the annual session of 2013;

8. *Endorses* the regional architecture and its implementation plan and affirms that the resulting budgetary implications will be met within the appropriation of the institutional budget for 2012-2013, as proposed in the report;

9. *Approves* the amendments to the institutional budget for 2012-2013, and takes note that the restated institutional budget amounts to \$147.9 million.

2012/7

Progress report towards a harmonized cost-recovery policy

The Executive Board,

1. *Takes note* of the report on the progress towards a harmonized cost-recovery policy;

2. *Welcomes* the involvement of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in the inter-agency working group of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Children's Fund (UNICEF), with the objective of arriving at a harmonized conceptual framework and calculation methodology for cost recovery and requests UN-Women to present concrete proposals at the first regular session of 2013;

3. *Notes* that UN-Women, which is a composite entity, UNDP, UNFPA and UNICEF have different business models and mandates, and that this implies that their funding structures differ;

4. *Takes note* of decision 2012/27 of the Executive Board of UNDP, UNFPA and the United Nations Office for Project Services (UNOPS) and decision 2012/20 of UNICEF, and requests further information in order to take an informed decision on a cost-recovery policy;

5. *Recalls* the principle of full cost recovery as stipulated in General Assembly resolution 62/208, as well as the principle of avoiding the use of core resources to cover costs related to the management of non-core funds and their programme activities, as stipulated in General Assembly resolution 64/289 on system-wide coherence;

6. *Requests* the Under-Secretary-General/Executive Director to submit to the Executive Board, at its first regular session of 2013, a proposed set of principles, criteria and procedures that should guide the collection and use of cost-recovery income, as harmonized with the approach taken by UNDP, UNFPA and UNICEF;

7. *Requests* that the proposals be accompanied, if necessary, by a description of the transitional arrangement needed to ensure incorporation of the new harmonized approach in the proposals for the integrated budget for 2014-2015.

2012/8

Proposed approach for calculating the operational reserve for the United Nations Entity for Gender Equality and the Empowerment of Women

The Executive Board,

1. *Takes note* of the report on the proposed approach for calculating the operational reserve of the United Nations Entity for Gender Equality and the Empowerment of Women;

2. *Approves* the proposed methodology for calculating the operational reserve and requests that the methodology be revisited after one biennium;
3. *Takes note with appreciation* of the establishment of a reserve for field office accommodations;
4. *Takes note* of the report of the Advisory Committee on Administrative and Budgetary Questions,¹² in particular its comments on the need for the Executive Board's approval of the level of operational reserve to be presented in the annual financial statements, and requests the Under-Secretary-General/Executive Director to ensure its implementation.

2012/9
**Evaluation policy of the United Nations Entity for Gender
Equality and the Empowerment of Women**

The Executive Board,

1. *Approves* the evaluation policy outlined in the report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)¹⁹ with respect to its mandate;
2. *Recognizes* that the performance indicators included in the organization's strategic plan and norms and standards of the United Nations Evaluation Group form an integral basis for the evaluation policy of UN-Women;
3. *Also recognizes* that accountability to stakeholders, credible and reliable evidence for decision-making and contributions to knowledge are the three equally important purposes of evaluation;
4. *Acknowledges with appreciation* the steps taken by UN-Women to ensure an independent, credible and useful evaluation function, and in this regard, requests the Entity to allocate sufficient human and financial resources to the Evaluation Office and the overall evaluation function;
5. *Requests* UN-Women to ensure compliance with the evaluation policy through the establishment of mechanisms for the implementation of its principles and commitments and for increased capacities in the areas of programme design, monitoring and evaluation, bearing in mind that programme countries should have greater ownership and leadership in the evaluation of all forms of assistance;
6. *Also requests* UN-Women to report on a regular basis on the progress made in continuing to strengthen the evaluation function and improve the use of evaluation.

2012/10
**Report on internal audit and investigation activities for the period
1 July 2010 to 31 December 2011**

The Executive Board,

1. *Takes note with appreciation* of the report on the internal audit and investigation activities for the period 1 July 2010 to 31 December 2011;
2. *Expresses* its support for the internal audit and investigations function assumed by the Office of Audit and Investigations and for strengthening the capacity of its UN-Women Audit Unit;
3. *Decides* that the Director of Internal Audit will make publicly available all internal audit reports issued after 1 December 2012;

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4. *Welcomes* the safeguards envisaged by the Office of Audit and Investigations in that regard;
 5. *Decides* that, before disclosing an internal audit report that contains findings related to a specific Member State, the Director of Internal Audit will provide a copy of the report to the concerned Member State and provide the concerned Member State with adequate time to review and comment on the report and in this context, notes that where information contained in an internal audit report is deemed by the Executive Director or by the concerned Member State to be particularly sensitive relating, inter alia, to third parties or to a country, Government or administration; or as compromising pending action; or as being likely to endanger the safety and security of any individual, violate his or her rights or invade his or her privacy, such internal audit report may be redacted or withheld in its entirety at the discretion of the Director of Internal Audit;
 6. *Confirms* that the Director of Internal Audit may disclose, at the request of a Member State and under condition of confidentiality, internal audit reports issued prior to December 2012, and, in this context, notes that the Director of Internal Audit will, prior to disclosure, inform the Executive Board of the request, and, if the audit report contains findings related to a specific Member State, provide the concerned Member State with adequate time to review and comment on the report;
 7. *Requests* the Director of Internal Audit to include in the annual reports to the Executive Board the titles of all internal audit reports issued during that year and information on significant issues, if any, related to the public disclosure of internal audit reports, and to include in the annual report for 2014 an analysis of experience gained from public disclosure to date.

30 November 2012
