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Financial, budgetary and administrative matters

Addendum: Proposed revised UN-Women financial regulations and rules with reason for changes

Summary

A comparison between the current and proposed revised Financial Regulations and Rules of the United Nations Entity for Gender Equality and the Empowerment of Women, with explanations of deviations from the aforementioned.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
A.Applicability	A.Applicability	No changes
Regulation 1.1 These regulations shall govern the financial management of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and shall, unless otherwise provided by the General Assembly or the Executive Board and except as specified in these regulations apply, mutatis mutandis, to all funds administered by UN-Women. Amendments and exceptions to these regulations may be made only by the Executive Board as specified in General Assembly resolution 64/289 of 2 July 2010 on	Regulation 1.1 These regulations shall govern the financial management of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and shall, unless otherwise provided by the General Assembly or the Executive Board and except as specified in these regulations apply, mutatis mutandis, to all resources administered by UN-Women. Amendments and exceptions to these regulations may be made only by the Executive Board as specified in General Assembly resolution 64/289 of 2 July 2010 on	IPSAS General
system-wide coherence. Regulation 1.2 These regulations shall become effective upon approval by the Executive Board of UN-Women.	Regulation 1.2 These Regulations shall come into effect as of 1 January 2012.	Effective date is on 1 January 2012 (when IPSAS was implemented).
Regulation 1.3 In regard to any matter not specifically covered by these regulations, the appropriate provisions of the United Nations Financial Regulations shall apply.	Regulation 1.3 In regard to any matter not specifically covered by these regulations, the appropriate provisions of the United Nations Financial Regulations shall apply.	No changes
Regulation 1.4 (a) The Under-Secretary- General/Executive Director shall establish financial rules, consistent with the provisions of the financial regulations approved by the Executive Board, in order to ensure effective and efficient financial administration, and the exercise of economy. The Under-Secretary-General/Executive Director shall circulate the financial rules to the members of the Executive Board for information at least 30 days before they become effective. (b) The Under-Secretary-General/Executive Director may amend the	Regulation 1.4 (a) The Under-Secretary- General/Executive Director shall establish financial rules, consistent with the provisions of the financial regulations approved by the Executive Board, in order to ensure effective and efficient financial administration, and the exercise of economy. The Under-Secretary- General/Executive Director shall circulate the financial rules to the members of the Executive Board for information at least 30 days before they become effective. (b) The Under-Secretary- General/Executive Director may amend the	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
financial rules, if necessary, and shall circulate	financial rules, if necessary, and shall circulate	
such amendments to the members of the	such amendments to the members of the	
Executive Board for information at least 30	Executive Board for information at least 30	
days before they become effective.	days before they become effective.	
(c) The Under-Secretary-	(c) The Under-Secretary-	
General/Executive Director may, when he or	General/Executive Director may, when he or	
she deems it necessary, suspend the	she deems it necessary, suspend the	
application of any of these financial rules and	application of any of these financial rules and	
shall circulate suspensions of these rules to the	shall circulate suspensions of these rules to the	
members of the Executive Board for	members of the Executive Board for	
information as soon as the suspensions	information as soon as the suspensions	
become effective.	become effective.	
Rule 101	Rule 101	
(a) Rules in this document shall apply to	(a) Rules in this document shall apply to	
the financial administration of all activities of	the financial administration of all activities of	
UN-Women except as may otherwise be	UN-Women except as may otherwise be	
provided by the General Assembly or the	provided by the General Assembly or the	No changes
Executive Board.	Executive Board.	110 changes
(b) In regard to any matter not	(b) In regard to any matter not	
specifically covered by these rules, the	specifically covered by these rules, the	
appropriate provisions of the United Nations	appropriate provisions of the United Nations	
Financial Regulations and Rules shall apply.	Financial Regulations and Rules shall apply.	
B. Accountability	B. Accountability	No changes
Regulation 2.1	Regulation 2.1	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall be fully responsible and	Director shall be fully responsible and	
accountable to the Executive Board for all	accountable to the Executive Board for all	
phases and operational aspects of UN-Women	phases and operational aspects of UN-Women	
activities. The Under-Secretary-	activities. The Under-Secretary-	
General/Executive Director shall be fully	General/Executive Director shall be fully	
responsible and accountable to the Secretary-	responsible and accountable to the Secretary-	
General for the financial management of the	General for the financial management of the	
activities of UN-Women funded from the	activities of UN-Women funded from the	
regular budget of the United Nations.	regular budget of the United Nations.	
Rule 201	Rule 201	IDCAC C1
There shall be established UN-Women	There shall be established UN-Women	IPSAS General
accounts to which all resources administered	accounts in which all resources administered	Edward 1
by UN-Women and receivable in cash shall be	and utilized by UN-Women shall be recorded.	Editorial

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
credited and against which all expenditures on		
behalf of UN-Women shall be charged.		
Rule 202	Rule 202	
(a) The Under-Secretary-	(a) The Under-Secretary-	
General/Executive Director shall be	General/Executive Director shall be	
responsible for the administration of these	responsible for the administration of these	
rules. The Under-Secretary-General/Executive	rules. The Under-Secretary-General/Executive	
Director, while retaining all accountability,	Director, while retaining all accountability,	
may delegate to the Assistant Secretaries-	may delegate to the Assistant Secretaries-	
General/Deputy Executive Directors, to the	General/Deputy Executive Directors, to the	
Director, Division of Management and	Director, Division of Management and	
Administration, and/or to other UN Women	Administration, and/or to other UN Women	
officials any of his or her authorities that have	officials any of his or her authorities that have	
not been expressly assigned under these rules.	not been expressly assigned under these rules.	
(b) Except as otherwise provided in	(b) Except as otherwise provided in	
these regulations or their rules hereto, each of	these regulations or their rules hereto, each of	
the staff to whom any authorities are assigned	the staff to whom any authorities are assigned	
or delegated under these regulations may	or delegated under these regulations may	
name an authorized delegate to act on his or	name an authorized delegate to act on his or	No changes
her behalf in any such matters.	her behalf in any such matters.	
(c) In the administration of these	(c) In the administration of these	
regulations and rules, the Under-Secretary-	regulations and rules, the Under-Secretary-	
General/Executive Director or his or her	General/Executive Director or his or her	
delegate shall be responsible for prescribing	delegate shall be responsible for prescribing	
and arranging for the maintenance of financial	and arranging for the maintenance of financial	
records that are required, and for reviewing	records that are required, and for reviewing	
and approving all financial processes of UN-	and approving all financial processes of UN-	
Women. The Under-Secretary- General/Executive Director or the official to	Women. The Under-Secretary- General/Executive Director or the official to	
whom authority is delegated may issue	whom authority is delegated may issue	
instructions or establish such procedures as	instructions or establish such procedures as	
may be deemed necessary for the	may be deemed necessary for the	
administration of these regulations.	administration of these regulations.	
(d) The delegation of authority and	(d) The delegation of authority and	
changes thereof shall be done in writing.	changes thereof shall be done in writing.	
Rule 203	Rule 203	
All personnel of UN-Women are responsible	All personnel of UN-Women are responsible	37 1
to the Under-Secretary-General/Executive	to the Under-Secretary-General/Executive	No changes
Director for the regularity of actions taken by	Director for the regularity of actions taken by	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
them in the course of their official duties. Any	them in the course of their official duties. Any	
personnel who take any action contrary to	personnel who take any action contrary to	
these financial regulations and rules or to the	these financial regulations and rules or to the	
instructions that may be issued in connection	instructions that may be issued in connection	
therewith may be held personally responsible	therewith may be held personally responsible	
and financially liable for the consequences of	and financially liable for the consequences of	
such action.	such action.	
C. Resources	C. Resources	N. 1
3. General framework	3. General framework	No changes
Regulation 3.1	Regulation 3.1	
(a) The Under-Secretary-	(a) The Under-Secretary-	
General/Executive Director is responsible for	General/Executive Director is responsible for	
mobilizing UN-Women resources effectively	mobilizing UN-Women resources effectively	
and efficiently in furtherance of the mandate	and efficiently in furtherance of the mandate	NT 1
and activities of UN Women.	and activities of UN Women.	No changes
(b) The Under-Secretary-	(b) The Under-Secretary-	
General/Executive Director may delegate	General/Executive Director may delegate	
authority, as appropriate, for the mobilization	authority, as appropriate, for the mobilization	
of resources.	of resources.	
Regulation 3.2	Regulation 3.2	
Contributions may be accepted by UN-Women	Contributions may be accepted by UN-Women	
from Governments of States Members of the	from Governments of States Members of the	
United Nations, of the specialized agencies	United Nations, of the specialized agencies	
and of the International Atomic Energy	and of the International Atomic Energy	
Agency as well as from those organizations	Agency as well as from those organizations	N. 1
and agencies themselves. Other contributions,	and agencies themselves. Other contributions,	No changes
including those from intergovernmental, non	including those from intergovernmental, non	
governmental or private sector sources, may	governmental or private sector sources, may	
be accepted by UN-Women and utilized for	be accepted by UN-Women and utilized for	
the general support of UN-Women or for	the general support of UN-Women or for	
purposes consistent with those of UN-Women.	purposes consistent with those of UN-Women.	
Regulation 3.3	Regulation 3.3	
(a) The Under-Secretary-	(a) The Under-Secretary-	
General/Executive Director may indicate to	General/Executive Director may indicate to	
the contributing party the currency or	the contributing party the currency or	NT 1
currencies required for UN-Women activities.	currencies required for UN-Women activities.	No changes
(b) Contributions in cash shall be	(b) Contributions in cash shall be	
denominated in United States dollars;	denominated in United States dollars;	
however, the Under-Secretary-	however, the Under-Secretary-	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
General/Executive Director may accept	General/Executive Director may accept	
payment in the local currency of the	payment in the local currency of the	
contributing party to the extent the Under-	contributing party to the extent the Under-	
Secretary-General/Executive Director	Secretary-General/Executive Director	
considers that such currency could be used to	considers that such currency could be used to	
meet operational requirements.	meet operational requirements.	
Regulation 3.4	Regulation 3.4	
Should the Under-Secretary-	Should the Under-Secretary-	
General/Executive Director agree to accept	General/Executive Director agree to accept	
payment of a contribution in a currency other	payment of a contribution in a currency other	
than United States dollars, the recorded	than United States dollars, the recorded	No changes
contribution shall be adjusted by any	contribution shall be adjusted by any	
consequent identifiable loss or gain on	consequent identifiable loss or gain on	
exchange, unless, in the case of loss, the	exchange, unless, in the case of loss, the	
contributing party agrees to reimburse it.	contributing party agrees to reimburse it.	
Regulation 3.5	Regulation 3.5	
With the exception of the contribution under	With the exception of the contribution under	
regulation 8.1, if the purpose of a contribution	regulation 8.1, if the purpose of a contribution	
is for UN-Women general support with no	is for UN-Women general support with no	No changes
limitations imposed by the contributor as to its use, the moneys or in-kind provisions received	limitations imposed by the contributor as to its use, the moneys or in-kind provisions received	
shall be credited to the UN-Women regular resources account.	shall be credited to the UN-Women regular resources account.	
Regulation 3.6	Regulation 3.6	
Where the contribution is for specific	Where the contribution is for specific	
purposes consistent with the policies, aims and	purposes consistent with the policies, aims and	
activities of UN-Women, the contributions	activities of UN-Women, the contributions	
received shall be credited to the UN Women	received shall be credited to the UN Women	No changes
other resources account and shall be treated	other resources account and shall be treated	
under the provisions of article 5 or 6 below, as	under the provisions of article 5 or 6 below, as	
appropriate.	appropriate.	
Regulation 3.7	Regulation 3.7	
Contributions to other resources shall be	Contributions to other resources shall be	
subject to the following conditions:	subject to the following conditions:	
(a) Contributions shall be paid pursuant	(a) Contributions shall be paid pursuant	No changes
to an agreement made between the contributor	to an agreement made between the contributor	No changes
and the Under-Secretary-General/Executive	and the Under-Secretary-General/Executive	
Director;	Director;	
(b) Contributions shall be paid in	(b) Contributions shall be paid in	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
advance of the allocation made for the	advance of the allocation made for the	
implementation of planned UN-Women	implementation of planned UN-Women	
programme activities, except as provided	programme activities, except as provided	
under the terms of regulation 3.7 (c);	under the terms of regulation 3.7 (c);	
(c) Notwithstanding the provision of	(c) Notwithstanding the provision of	
regulation 3.7 (b), allocations may be made on	regulation 3.7 (b), allocations may be made on	
the basis of receivable co-financing	the basis of receivable co-financing	
contributions, in accordance with risk	contributions, in accordance with risk	
guidelines established by the Under-Secretary-	guidelines established by the Under-Secretary-	
General/Executive Director; and	General/Executive Director; and	
(d) Additional costs incurred by UN-	(d) Additional costs incurred by UN-	
Women in administering the contribution shall	Women in administering the contribution shall	
be fully covered from the contribution	be fully covered from the contribution	
Regulation 3.8	Regulation 3.8	
In cases of default by a contributor of payment	In cases of default by a contributor of payment	
of part or all of a contribution to UN-Women	of part or all of a contribution to UN-Women	
voluntary ear-marked resources, or in the case	voluntary ear-marked resources, or in the case	
of unforeseen contingencies, the Under-	of unforeseen contingencies, the Under-	
Secretary-General/Executive Director shall	Secretary-General/Executive Director shall	No abangas
identify alternative financial resources in	identify alternative financial resources in	No changes
consultation with contributors, without	consultation with contributors, without	
affecting the activities financed through	affecting the activities financed through	
voluntary un-earmarked resources, and report	voluntary un-earmarked resources, and report	
to the Executive Board at its following	to the Executive Board at its following	
session.	session.	
Rule 301	Rule 301	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall report annually to the Executive	Director shall report annually to the Executive	No changes
Board on total contributions received from	Board on total contributions received from	No changes
intergovernmental, non-governmental, private	intergovernmental, non-governmental, private	
sector or private individual sources.	sector or private individual sources.	
Rule 302	Rule 302	
Contributions and revenue to support the	Contributions and revenue to support the	
purpose of UN-Women shall be recorded	purpose of UN-Women shall be recorded	
under the following funds and accounts:	under the following accounts:	IPSAS General
☐ Assessed contribution (regular budget) to	☐ Assessed contribution (regular budget) to	II SAS UCIICIAI
regular resources under the grant modality;	regular resources under the grant modality;	
 Voluntary contributions to regular 	 Voluntary contributions to regular 	
resources (un-earmarked funds);	resources (un-earmarked resources);	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
• Cost-sharing resources to other resources	Cost-sharing resources to other resources	
(earmarked funds);	(earmarked resources);	
• Trust fund contributions to other	Trust fund contributions to other	
resources;	resources;	
Host Government contributions to the	 Host Government contributions to the 	
cost of UN-Women country offices to other	cost of UN-Women country offices to other	
resources; and	resources; and	
Miscellaneous revenue.	Miscellaneous revenue.	
Rule 303	Rule 303	
Individual contributions above a value of	Individual contributions above a value of	
\$100,000 received from intergovernmental,	\$100,000 received from intergovernmental,	N. 1
non-governmental, private sector or private	non-governmental, private sector or private	No changes
individual sources shall be reported annually	individual sources shall be reported annually	
to the Executive Board.	to the Executive Board.	
Rule 304	Rule 304	
Further to regulation 3.7, the Under-Secretary-	Further to regulation 3.7, the Under-Secretary-	
General/Executive Director will promulgate	General/Executive Director will promulgate	No changes
guidelines to ensure risks are mitigated to the	guidelines to ensure risks are mitigated to the	
extent possible.	extent possible.	
4. Voluntary contributions to regular	4. Voluntary contributions to regular	NT 1
resources	resources	No changes
Regulation 4.1	Regulation 4.1	
The overall target for voluntary contributions	The overall target for voluntary contributions	No changes
shall be established by the Executive Board.	shall be established by the Executive Board.	
Regulation 4.2	Regulation 4.2	
Voluntary contributions may be pledged either	Voluntary contributions may be pledged either	No changes
on a multi-year or on an annual basis.	on a multi-year or on an annual basis.	
Regulation 4.3	Regulation 4.3	
Voluntary contributions and other contribution	Voluntary contributions and other contribution	
to regular resources shall be made without	to regular resources shall be made without	
limitation as to use. No contributing	limitation as to use. No contributing	
Government shall receive special treatment	Government shall receive special treatment	N1
with respect to its voluntary contribution, nor	with respect to its voluntary contribution, nor	No changes
shall negotiation take place for the use of	shall negotiation take place for the use of	
currencies contributed to UN-Women between	currencies contributed to UN-Women between	
contributing Governments and programme	contributing Governments and programme	
countries.	countries.	
Regulation 4.4	Regulation 4.4	No changes
Voluntary contributions shall be made in	Voluntary contributions shall be made in	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
currencies that are readily usable by UN	currencies that are readily usable by UN	
Women, consistent with the need for	Women, consistent with the need for	
efficiency and economy of operations, or	efficiency and economy of operations, or	
convertible to the greatest possible extent into	convertible to the greatest possible extent into	
currencies readily usable by UN Women.	currencies readily usable by UN Women.	
Regulation 4.5	Regulation 4.5	
Without prejudice to the annual pledging	Without prejudice to the annual pledging	
conference convened by the Secretary-	conference convened by the Secretary-	
General, a special UN-Women funding	General, a special UN-Women funding	
meeting can be convened on an annual basis	meeting can be convened on an annual basis	
within the context of the UN-Women	within the context of the UN-Women	
Executive Board, at which voluntary	Executive Board, at which voluntary	
contributions to UN-Women regular resources	contributions to UN-Women regular resources	
will be formally announced. This funding	will be formally announced. This funding	
meeting will be an occasion when Member	meeting will be an occasion when Member	
States would:	States would:	No changes
(a) Announce their voluntary	(a) Announce their voluntary	
contributions to UN-Women as follows: a firm	contributions to UN-Women as follows: a firm	
funding commitment for the current year; for	funding commitment for the current year; for	
those in a position to do so, a firm	those in a position to do so, a firm	
contribution or indication of the contribution	contribution or indication of the contribution	
for the following year; and a firm or tentative	for the following year; and a firm or tentative	
contribution for the third year; and	contribution for the third year; and	
(b) Announce payment schedules for the	(b) Announce payment schedules for the	
current year, taking into account that early	current year, taking into account that early	
payments are encouraged.	payments are encouraged.	
5. Cost-sharing contributions to other	5. Cost-sharing contributions to other	No abangas
resources	resources	No changes
Regulation 5.1	Regulation 5.1	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director is authorized to enter into cost-	Director is authorized to enter into cost-	
sharing agreements provided such cost-sharing	sharing agreements provided such cost-sharing	No changes
arrangements have been accepted by the	arrangements have been accepted by the	No changes
recipient country or countries. The Executive	recipient country or countries. The Executive	
Board may establish principles for such	Board may establish principles for such	
agreements.	agreements.	
Rule 501	Rule 501	
The authority to mobilize cost-sharing	The authority to mobilize cost-sharing	No changes
resources is delegated to the Under-Secretary-	resources is delegated to the Under-Secretary-	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
General/Executive Director, who may delegate this authority to Deputy Under-Secretaries-General/Executive Directors and to other UN-Women officials, including heads of regional, sub-regional and country offices.	General/Executive Director, who may delegate this authority to Deputy Under-Secretaries-General/Executive Directors and to other UN-Women officials, including heads of regional, sub-regional and country offices.	
Rule 502 Cost-sharing contributions shall be set forth in the project document and/or in an agreement with the contributing party. These contributions shall be due in advance of the related expenditures according to a schedule of payments agreed to in writing by UN-Women.	Rule 502 Cost-sharing contributions shall be set forth in the project document and/or in an agreement with the contributing party. These contributions shall be due in advance of the related commitments and disbursements according to a schedule of payments agreed to in writing by UN-Women.	IPSAS Expense
Rule 503 Contributions shall be denominated for accounting purposes in United States dollars; however, UN-Women would accept payment in the local currency of a recipient Government to the extent that such currency could be used to meet project expenses requirements.	Rule 503 Contributions shall be denominated for accounting purposes in United States dollars; however, UN-Women would accept payment in the local currency of a recipient Government to the extent that such currency could be used to meet project disbursement requirements.	IPSAS Expense
Rule 504 Cost-sharing contributions shall be recorded in the UN-Women account as "other resources" and any interest accruing to temporarily surplus balances shall be credited to the UN-Women account.	Rule 504 Cost-sharing contributions shall be recorded in the UN-Women account as "other resources" and any interest accruing to temporarily surplus balances shall be credited to the UN-Women account.	No changes
Rule 505 The Under-Secretary-General/Executive Director shall require reimbursement of indirect costs up to the rates authorized by the Executive Board.	Rule 505 The Under-Secretary-General/Executive Director shall require reimbursement of indirect costs up to the rates authorized by the Executive Board.	No changes
6. Trust fund contributions to other resources	6. Trust fund contributions to other resources	No changes
Regulation 6.1 Trust funds may be established by the Under-Secretary-General/Executive Director for specified purposes consistent with the policies, aims and activities of UN-Women.	Regulation 6.1 Trust funds may be established by the Under-Secretary-General/Executive Director for specified purposes consistent with the policies, aims and activities of UN-Women.	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Trust funds that directly or indirectly involve	Trust funds that directly or indirectly involve	
additional financial liability for UN-Women shall be established only by the Executive	additional financial liability for UN-Women shall be established only by the Executive	
Board.	Board.	
Regulation 6.2	Regulation 6.2	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director may establish trust funds at the	Director may establish trust funds at the	
request of the Secretary-General to provide	request of the Secretary-General to provide	No changes
assistance in responding to United Nations	assistance in responding to United Nations	
resolutions.	resolutions.	
Rule 601	Rule 601	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall issue guidelines for the	Director shall issue guidelines for the	
establishment and administration of trust	establishment and administration of trust	
funds. To ensure cost-effective administration	funds. To ensure cost-effective administration	No changes
of trust funds, the Under-Secretary-	of trust funds, the Under-Secretary-	140 changes
General/Executive Director may determine a	General/Executive Director may determine a	
minimum contribution level below which he	minimum contribution level below which he	
or she may refuse the establishment of a trust	or she may refuse the establishment of a trust	
fund.	fund.	
Rule 602	Rule 602	
Unless otherwise provided by the Executive	Unless otherwise provided by the Executive	
Board, the trust fund and activities financed therefrom shall be administered in accordance	Board, the trust fund and activities financed therefrom shall be administered in accordance	No changes
with and governed by the applicable	with and governed by the applicable	No changes
regulations, rules and directives of UN-	regulations, rules and directives of UN-	
Women.	Women.	
Rule 603	Rule 603	
The authority to mobilize trust fund resources,	The authority to mobilize trust fund resources,	
including the authority to sign trust fund	including the authority to sign trust fund	
agreements and to issue terms of reference for	agreements and to issue terms of reference for	
trust funds, is vested in the Under-Secretary-	trust funds, is vested in the Under-Secretary-	NI1
General/Executive Director, who may delegate	General/Executive Director, who may delegate	No changes
this authority to Assistant Secretaries-	this authority to Assistant Secretaries-	
General/Deputy Executive Directors and to	General/Deputy Executive Directors and to	
other UN-Women officials, including heads of	other UN-Women officials, including heads of	
regional, sub-regional and country offices.	regional, sub-regional and country offices.	
Rule 604	Rule 604	No changes
Should payments of trust fund contributions	Should payments of trust fund contributions	110 011411500

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
towards a specific activity not be received in accordance with the agreed payment schedule, or the necessary additional financing required to cover unforeseen increases in expenses or commitments not be forthcoming from the donor or donors, the Under-Secretary-General/Executive Director may modify or	towards a specific activity not be received in accordance with the agreed payment schedule, or the necessary additional financing required to cover unforeseen increases in expenses or commitments not be forthcoming from the donor or donors, the Under-Secretary-General/Executive Director may modify or	
terminate the activity concerned. Rule 605	terminate the activity concerned. Rule 605	
The Under-Secretary-General/Executive Director shall require reimbursement of indirect costs up to the rates authorized by the Executive Board.	The Under-Secretary-General/Executive Director shall require reimbursement of indirect costs up to the rates authorized by the Executive Board.	No changes
7. Host Government contributions to the costs of UN-Women country offices	7. Host Government contributions to the costs of UN-Women country offices	No changes
Regulation 7.1	Regulation 7.1	
(a) The [Under-Secretary-General/Executive Director] shall arrange for the collection from host Governments of their contributions in cash and/or in kind towards the costs of UN Women country offices, in accordance with the agreements between UN-Women and the host Governments concerned. Negotiations with respect to the amount and/or form of such contributions shall be in accordance with relevant Executive Board decisions and take into consideration the economic conditions of the countries concerned and may result in the granting by the [Under-Secretary-General/Executive Director] of a partial waiver of contributions. (b) Contributions in cash towards the costs of UN-Women country offices shall be credited to the support budget of UN-Women.	(a) The Under-Secretary- General/Executive Director shall arrange for the collection from host Governments of their contributions in cash and/or in kind towards the costs of UN Women country offices, in accordance with the agreements between UN-Women and the host Governments concerned. Negotiations with respect to the amount and/or form of such contributions shall be in accordance with relevant Executive Board decisions and take into consideration the economic conditions of the countries concerned and may result in the granting by the Under-Secretary-General/Executive Director of a partial waiver of contributions. (b) Contributions in cash towards the costs of UN-Women country offices shall be credited to the integrated budget of UN-Women.	New cost classifications and harmonisation of Integrated Budget
8. Contribution to regular resources under the grant modality	8. Contribution to regular resources under the grant modality	No changes
Regulation 8.1	Regulation 8.1	Expanded to incorporate comments from
The UN-Women resources required to service	The UN-Women resources required to service	the UN Controller to bring greater clarity

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
normative intergovernmental processes shall	normative intergovernmental processes and	and accuracy.
be funded in the form of a grant from the	policy and programme activities shall be	
assessed budget of the United Nations as	funded in the form of a grant from the	Corrected reference from ST/SGB/2008/8
approved by the General Assembly in	programme budget of the United Nations as	to ST/SGB/2000/8.
compliance with the Regulations and Rules	approved by the General Assembly. The UN-	
Governing Programme Planning, the	Women will comply with the Regulations and	
Programme Aspects of the Budget, the	Rules Governing Programme Planning, the	
Monitoring of Implementation and the	Programme Aspects of the Budget, the	
Methods of Evaluation (ST/SGB/2008/8).	Monitoring of Implementation and the	
	Methods of Evaluation (ST/SGB/2000/8).	
Regulation 8.2	Regulation 8.2	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall report through the Secretary-	Director shall report through the Secretary-	No changes
General to the General Assembly on the use of	General to the General Assembly on the use of	
the grant.	the grant.	
9. Miscellaneous revenue	9. Miscellaneous revenue	No changes
Regulation 9.1	Regulation 9.1	
All revenue to UN-Women shall be classified	All revenue to UN-Women shall be classified	
as miscellaneous revenue except for:	as miscellaneous revenue except for:	
(a) The revenue from the items specified	(a) The revenue from the items specified	
in regulations 3.1 through 6.2;	in regulations 3.1 through 6.2;	
(b) Interest revenue;	(b) Interest revenue;	
(c) Direct refunds of expenses with	(c) Direct refunds of disbursements with	
respect to projects during the approved	respect to projects during the approved	
duration of the programme or project activity,	duration of the programme or project activity,	
i.e., before the final allocation for UN-Women	i.e., before the final allocation for UN-Women	IPSAS Expense
assistance to a programme or project activity	assistance to a programme or project activity	11 21 12 2 1 pense
is made;	is made;	New cost classifications and harmonisation
(d) Direct refunds of expenses in respect	(d) Direct refunds of disbursements in	of Integrated Budget
of the support budget during the current	respect of the integrated budget during the	
budget period;	current budget period;	
(e) Advances or deposits of trust funds;	(e) Advances or deposits of trust funds;	
(f) Revenue derived from the staff	(f) Revenue derived from the staff	
assessment plan; and	assessment plan; and	
(g) Amounts otherwise designated to be	(g) Amounts otherwise designated to be	
credited to the support budget, including, inter	credited to the integrated budget, including,	
alia, revenue derived from recovery of indirect	inter alia, revenue derived from recovery of	
costs and net revenue relating to procurement	indirect costs and net revenue relating to	
services provided to third parties.	procurement services provided to third parties.	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Regulation 9.2	Regulation 9.2	
Interest or investment revenue with respect to	Interest or investment revenue with respect to	
special accounts and trust funds shall be	special accounts and trust funds shall be	No changes
retained unless otherwise authorized by the	retained unless otherwise authorized by the	
Under-Secretary-General/Executive Director.	Under-Secretary-General/Executive Director.	
Regulation 9.3	Regulation 9.3	
Refunds of project expenses during the life of	Refunds of project disbursements during the	
a project, i.e., before the project is financially	life of a project, i.e., before the project is	
closed, including refunds obtained as proceeds	financially closed, including refunds obtained	IPSAS Expense
of the sale of assets relating to that project,	as proceeds of the sale of assets relating to	II SAS Expense
shall be credited to the project account	that project, shall be credited to the project	
originally charged. Refunds subsequently	account originally charged. Refunds	
received shall be credited to miscellaneous	subsequently received shall be credited to	
revenue.	miscellaneous revenue.	
Rule 901	Rule 901	
Refunds of expenses financed from a given	Refunds of disbursements financed from a	
budget, including refunds obtained as	given budget, including refunds obtained as	
proceeds of the sale of assets, shall be credited	proceeds of the sale of assets, shall be credited	IPSAS Expense
to the accounts originally charged if received	to the accounts originally charged if received	
in the same financial period. Refunds	in the same financial period. Refunds	
subsequently received shall be credited to	subsequently received shall be credited to	
miscellaneous revenue.	miscellaneous revenue.	
D. Financial periods	D. Financial periods	No changes
10. Planning period Regulation 10.1	10. Planning period Regulation 10.1	
The planning period for the proposed	The planning period for the proposed	
utilization of resources as set forth under	utilization of resources as set forth under	No changes
section "E", shall be defined in the Strategic	section "E", shall be defined in the Strategic	No changes
Plan of UN-Women.	Plan of UN-Women.	
Regulation 10.2	Regulation 10.2	
To provide for continuity in the planning,	To provide for continuity in the planning,	
programming and implementation of UN	programming and implementation of UN	
Women assistance to projects, the financial	Women assistance to projects, the financial	
period for the purpose of the proposed	period for the purpose of the proposed	No changes
utilization of resources shall be the duration of	utilization of resources shall be the duration of	
each project as specified in the project	each project as specified in the project	
document.	document.	
Regulation 10.3	Regulation 10.3	NT 1
The financial period for the purpose of	The financial period for the purpose of	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
incurring and accounting for expenses in respect of programme activities, including reimbursement of related indirect costs, shall consist of a single calendar year.	incurring and accounting for expenses in respect of programme activities, including reimbursement of related indirect costs, shall consist of a single calendar year.	
Rule 1001 The financial period for the purpose of committing funds pursuant to regulation 10.2 shall not exceed the duration of the project length as specified in the project document.	Rule 1001 The financial period for the purpose of committing resources pursuant to regulation 10.2 shall not exceed the duration of the project length as specified in the project document.	IPSAS General
11. Period for the support and regular budgets	11. Period for the integrated and regular budgets	New cost classifications and harmonisation of Integrated Budget
Regulation 11.1 The financial period for the purpose of both the proposed utilization of resources and the incurring and accounting for expenses in respect of the support and regular budget shall be aligned and shall consist of two consecutive calendar years, the first of which shall be an even year.	Regulation 11.1 The period for the purpose of the proposed utilization of the integrated and regular budget shall consist of two consecutive calendar years (hereinafter referred to as the budget period), the first of which shall be an even year.	New cost classifications and harmonisation of Integrated Budget
*	12. Financial statements	
Regulation 12.1 The Under-Secretary-General/Executive Director shall submit to the Executive Board annual financial statements in respect of UN- Women, including its funds and accounts. These financial statements shall be prepared in accordance with the United Nations system accounting standards for the year 2011 and in accordance to the International Public Sector Accounting Standards (IPSAS) thereafter, or as otherwise approved by the Executive Board.	Regulation 12.1 The Under-Secretary-General/Executive Director shall submit to the Executive Board annual financial statements in respect of UN- Women, including the regular resources and other resources accounts. These financial statements shall be prepared in accordance to the International Public Sector Accounting Standards (IPSAS).	Changed to reflect that financial statements will be prepared in accordance with IPSAS
Rule 1201 The Under-Secretary-General/Executive Director is responsible for the financial statements of UN-Women as at 31 December. The Director, Division of Management and	Rule 1201 The Under-Secretary-General/Executive Director is responsible for the financial statements of UN-Women as at 31 December. The Director, Division of Management and	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Administration, shall prepare and submit financial statements for all UN-Women accounts as at 31 December each year to the Under-Secretary-General/Executive Director. The Director, Division of Management and Administration, shall certify that, to the best of his or her knowledge, information and belief, all material transactions have been properly charged in the accounting records and are properly reflected in the financial statements and supporting schedules.	Administration, shall prepare and submit financial statements for all UN-Women accounts as at 31 December each year to the Under-Secretary-General/Executive Director. The Director, Division of Management and Administration, shall certify that, to the best of his or her knowledge, information and belief, all material transactions have been properly charged in the accounting records and are properly reflected in the financial statements and supporting schedules.	
Rule 1202 The Under-Secretary-General/Executive Director shall sign the financial statements following certification and submit them to the United Nations Board of Auditors not later than 30 April of the following year for examination and opinions. Copies of the financial statements and schedules referred to in this rule shall be submitted at the same time to the Advisory Committee on Administrative and Budgetary Questions (hereinafter as Advisory Committee).	Rule 1202 The Under-Secretary-General/Executive Director shall sign the financial statements following certification and submit them to the United Nations Board of Auditors not later than 30 April of the following year for examination and opinions. Copies of the financial statements and schedules referred to in this rule shall be submitted at the same time to the Advisory Committee on Administrative and Budgetary Questions (hereinafter as Advisory Committee).	No changes
Rule 1203 The accounting and other financial records and all supporting documents shall be retained for such periods as may be agreed with the United Nations Board of Auditors, after which, on the authority of the Under-Secretary-General/Executive Director, such records and documents may be destroyed.	Rule 1203 The accounting and other financial records and all supporting documents shall be retained for such periods as may be agreed with the United Nations Board of Auditors, after which, on the authority of the Under-Secretary-General/Executive Director, such records and documents may be destroyed.	No changes
E. Proposed utilization of resources13. General framework	E. Proposed utilization of resources 13. General framework	No changes
Regulation 13.1 The Under-Secretary-General/Executive Director shall submit to the Executive Board for its approval a strategic plan for the	Regulation 13.1 The Under-Secretary-General/Executive Director shall submit to the Executive Board for its approval a strategic plan for the	Expanded to incorporate comments from the UN Controller to bring greater clarity and accuracy.
utilization of the expected resources during the forthcoming planning period. The Under-	utilization of the expected resources during the forthcoming planning period. The Under-	Corrected reference from SG/SGB/2008/8 to ST/SGB/2000/8

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Secretary-General/Executive Director shall	Secretary-General/Executive Director shall	
provide to the Secretary-General proposals for	provide to the Secretary-General proposals for	
the preparation of the programme related to	the biennial programme plan for UN-Women	
UN-Women as part of the proposed Strategic	as part of the proposed Strategic Framework	
Framework to be considered according to the	in compliance with the Regulations and Rules	
Regulations and Rules Governing Programme	Governing Programme Planning, the	
Planning, the Programme Aspects of the	Programme Aspects of the Budget, the	
Budget, the Monitoring of Implementation and	Monitoring and Implementation and the	
the Methods of Evaluation (SG/SGB/2008/8)	Methods of Evaluation (ST/SGB/2000/8).	
and to be aligned with the strategic plan in	Such proposals are to be aligned with the	
compliance with Annex 1 of General	strategic plan of UN Women as approved by	
Assembly resolution 48/162 of 20 December	the Executive Board and in compliance with	
1993 on further measures for the restructuring	Annex 1 of General Assembly resolution	
and revitalization of the United Nations in the	48/162 of 20 December 1993 on further	
economic, social and related fields.	measures for the restructuring and	
	revitalization of the United Nations in the	
	economic, social and related fields.	
Regulation 13.2	Regulation 13.2	
The strategic plan shall set forth the goals,	The strategic plan shall set forth the goals,	
outcomes and projected financial requirements	outcomes and projected financial requirements	
of UN-Women, together with full information	of UN-Women, together with full information	No changes
as to the main directions of policy that UN-	as to the main directions of policy that UN-	
Women intends to pursue throughout the	Women intends to pursue throughout the	
planning period. It shall include a multi-year	planning period. It shall include a multi-year	
estimate of resources and programme costs.	estimate of resources and programme costs.	
Regulation 13.3	Regulation 13.3	
Under such limits as the Executive Board may	Under such limits as the Executive Board may	
from time to time prescribe, the Under-	from time to time prescribe, the Under-	No abangas
Secretary-General/Executive Director is authorized to approve UN-Women assistance	Secretary-General/Executive Director is authorized to approve UN-Women assistance	No changes
to country, regional and interregional	to country, regional and interregional	
programmes and projects.	programmes and projects.	
Regulation 13.4	Regulation 13.4	New cost classifications and harmonisation
Subject only to the maintenance on a	Subject only to the maintenance on a	of Integrated Budget.
continuous basis of the reserves set forth	continuous basis of the reserves set forth	or integrated budget.
under financial regulations 19.2 and 19.3, all	under financial regulations 19.2 and 19.3, all	
resources available to UN-Women after	resources available to UN-Women after	
provision has been made for the support	provision has been made for the integrated	Expanded to incorporate comments from
budget shall be available to the maximum	budget shall be available to the maximum	the UN Controller to bring greater clarity

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
extent possible for programme activities	extent possible for programme activities	and accuracy.
except for resources allocated to the regular	except for regular budget resources approved	
budget.	by the General Assembly.	
Regulation 13.5	Regulation 13.5	
In allocating the resources available for	In allocating the resources available for	
programme activities as described in	programme activities as described in	
regulation 13.1, the Under-Secretary-	regulation 13.1, the Under-Secretary-	
General/Executive Director shall be guided by	General/Executive Director shall be guided by	
the strategic plan as approved by the	the strategic plan as approved by the	No changes
Executive Board for the use of voluntary	Executive Board for the use of voluntary	
resources. The Under-Secretary-	resources. The Under-Secretary-	
General/Executive Director shall also be	General/Executive Director shall also be	
guided by the General Assembly for the use of	guided by the General Assembly for the use of	
regular budget resources for the normative functions of UN-Women.	regular budget resources for the normative functions of UN-Women.	
Regulation 13.6		
Financial authorizations against UN-Women	Regulation 13.6 Einancial authorizations against UN Woman	
regular resources as per rule 302 shall be	Financial authorizations against UN-Women regular resources as per rule 302 shall be	No changes
issued on a partially funded basis.	issued on a partially funded basis.	
Regulation 13.7	Regulation 13.7	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall establish the policies and	Director shall establish the policies and	
procedures for the participation of UN-Women	procedures for the participation of UN-Women	
in sector budget support and pooled funds.	in sector budget support and pooled funds.	
The policies and procedures shall provide that	The policies and procedures shall provide that	
UN-Women may make financial contributions	UN-Women may make financial contributions	
to either sector budget support or pooled	to either sector budget support or pooled	
funds. The policies and procedures shall	funds. The policies and procedures shall	
provide for UN-Women reporting to the	provide for UN-Women reporting to the	IDG A G G
Executive Board on the financial status of the	Executive Board on the financial status of the	IPSAS General
funds obtained from or through UN-Women	resources obtained from or through UN-	
based on the totality of commingled resources	Women based on the totality of commingled	
contributed to the sector budget support or	resources contributed to the sector budget	
pooled funds, on the basis of programme and	support or pooled funds, on the basis of	
financial reporting established in the	programme and financial reporting established	
agreement among the participants to, and	in the agreement among the participants to,	
governing, the sector budget or pooled funds.	and governing, the sector budget or pooled	
The expense recognition for UN-Women	funds. The expense recognition for UN-	
resources contributed to the sector budget	Women resources contributed to the sector	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
support or pooled funds shall be on a prorated	budget support or pooled funds shall be on a	
basis including the total contributions by the	prorated basis including the total contributions	
participating partners.	by the participating partners.	
14. Programme and project activities	14. Programme and project activities	No changes
Regulation 14.1	Regulation 14.1	
Consistent with the goals set forth in the	Consistent with the goals set forth in the	
strategic plan as approved by the Executive	strategic plan as approved by the Executive	
Board, the Under-Secretary-General/Executive	Board, the Under-Secretary-General/Executive	No changes
Director shall plan for the delivery of UN-	Director shall plan for the delivery of UN-	Two changes
Women assistance in order to achieve the	Women assistance in order to achieve the	
goals set out in the strategic plan, subject to	goals set out in the strategic plan, subject to	
resources reasonably expected to be available.	resources reasonably expected to be available.	
Rule 1401	Rule 1401	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall review, as often as may be	Director shall review, as often as may be	
necessary, the adequacy of the strategic plan	necessary, the adequacy of the strategic plan	
in order to ensure that actual and planned	in order to ensure that actual and planned	No changes
expenses do not exceed resources available	expenses do not exceed resources available	
and correspond as closely as possible to the	and correspond as closely as possible to the	
level of resources expected to be available for	level of resources expected to be available for	
that purpose.	that purpose.	
Rule 1402	Rule 1402	
Programme activities and expenses are	Programme activities, commitments and	IPSAS General
approved and implemented subject to the	disbursements are approved and implemented	
availability of funds, i.e., cash at hand or	subject to the availability of resources, i.e.	Editorial
irrevocable letter of credit.	cash on hand or irrevocable letters of credit.	
15. Preparation, submission and approval	15. Preparation, submission and approval	
of the UN-Women component of the regular	of the UN-Women component of the regular	No changes
budget of the United Nations	budget of the United Nations	
Regulation 15.1	Regulation 15.1	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall prepare and submit to the	Director shall prepare and submit to the	
Secretary-General the resource requirements	Secretary-General the resource requirements	
to service the normative intergovernmental	to service the normative intergovernmental	No changes
processes to be considered in the context of	processes to be considered in the context of	
the Secretary-General's proposed biennial	the Secretary-General's proposed biennial	
programme budget. This proposal shall be	programme budget. This proposal shall be	
linked to the strategic plan for the relevant	linked to the strategic plan for the relevant	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
planning period.	planning period.	
Regulation 15.2 The proposed regular budget shall be prepared and considered in accordance with United Nations Financial Regulations and Rules, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (SG/SGB/2008/8), and with the relevant resolutions and guidelines approved by the General Assembly.	Regulation 15.2 The proposed regular budget shall be prepared and considered in accordance with United Nations Financial Regulations and Rules, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8), and with the relevant resolutions and guidelines approved by the General Assembly.	Corrected reference from SG/SGB/2008/8 to ST/SGB/2000/8
Rule 1501 The Under-Secretary-General/Executive Director is responsible for preparing, obtaining clearance from the Secretary- General and presenting to relevant legislative bodies, proposals involving either a change in the regular budget previously approved by the General Assembly or the possible requirement of expenditure with programme budget implication.	Rule 1501 The Under-Secretary-General/Executive Director is responsible for preparing and submitting to the Secretary-General any proposals involving a change to the approved level of regular budget resources that could have resulted from programme budget implications on additional mandates established by relevant legislative bodies. The Secretary-General shall submit the final proposals for the consideration and subsequent approval of the General Assembly and the Under-Secretary-General/Executive Director may introduce and represent the entity in the legislative bodies' discussion on the proposals.	Expanded to incorporate comments from the UN Controller to bring greater clarity and accuracy.
Regulation 15.3 Supplementary proposals to amend the regular budget may be submitted by the Under-Secretary-General/Executive Director, whenever necessary, to the Secretary-General.	Regulation 15.3 Supplementary proposals to amend the regular budget may be submitted by the Under-Secretary-General/Executive Director, whenever necessary, to the Secretary-General.	No changes
Regulation 15.4 The Under-Secretary-General/Executive Director shall prepare supplementary proposals to amend the regular budget in a form consistent with the approved regular budget and shall submit such proposals to the Secretary-General.		Deleted as identical to Regulation 15.3.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
16. Preparation of support budget, submission and approval	16. Preparation of integrated budget, submission and approval	New cost classifications and harmonisation of Integrated Budget
Regulation 16.1 The Under-Secretary-General/Executive Director shall prepare the support budget, both for revenue and expense, which shall be linked to the strategic plan for the current planning period. Rule 1601	Regulation 16.1 The Under-Secretary-General/Executive Director shall prepare the integrated budget, which shall cover Programme, Development Effectiveness, United Nations Development Coordination, Management and Special Purpose activities, which shall be linked to the strategic plan for the current planning period. Rule 1601	New cost classifications and harmonisation of Integrated Budget
Preparation of support budget (a) Budget expenses shall include salaries and other emoluments of staff members calculated, for the purposes of the proposed support budget, on a net basis corresponding, for each grade, to the net salary scales approved for United Nations staff members of the same grade by the General Assembly. (b) The [Under-Secretary-General/Executive Director], as authorized to do so by decision of the Executive Board at the time of its approval of the support budget, may transfer appropriations between appropriation lines within the support budget, within authorized limits. (c) The proposed support budget shall contain provisions to reimburse UN-Women staff members for income taxes levied on them in respect of earnings derived from employment with UN-Women. (d) The proposed support budget, both for revenue and for expenses, shall be prepared in accordance with the guidelines contained in document DP/1997/2-E/ICEF/1997/AB/L.3, entitled "Harmonization of budgets: UNDP, UNFPA and UNICEF" and any revisions thereto.	Preparation of integrated budget (a) Budget expenses shall include salaries and other emoluments of staff members calculated, for the purposes of the proposed integrated budget, on a net basis corresponding, for each grade, to the net salary scales approved for United Nations staff members of the same grade by the General Assembly. (b) The Under-Secretary-General/Executive Director, as authorized to do so by decision of the Executive Board at the time of its approval of the integrated budget, may transfer appropriations between appropriation lines within the integrated budget, within authorized limits. (c) The proposed integrated budget shall contain provisions to reimburse UN-Women staff members for income taxes levied on them in respect of earnings derived from employment with UN-Women.	New cost classifications and harmonisation of Integrated Budget. Rule 1601(d) has been deleted and replaced with new Rule 1602 setting forth the document to be included in an integrated budget pursuant to DP/1997/2-E/ICEF/1997/AB/L.3, entitled "Harmonization of budgets: UNDP, UNFPA and UNICEF"
	Rule 1602	New cost classifications and harmonisation

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
	The proposed integrated budget shall comprise: (a) An executive summary, providing an overview and the strategy adopted; (b) The financial framework of the	of Integrated Budget. Reference to DP/1997/2- E/ICEF/1997/AB/L.3, entitled "Harmonization of budgets: UNDP,
	organization, covering resources available and the use of resources, for both regular and other resources;	UNFPA and UNICEF" on old Rule 1601 removed and replaced by this new Rule.
	(c) The budget proposals, with explanatory statements covering programme, development effectiveness, United Nations development coordination, management and special purpose activities;	
	(d) Relevant tables and figures on budget estimates and posts;	
	(e) A draft appropriations decision.	
Regulation 16.2 The support budget shall cover proposed commitments, expenses and anticipated revenue related to the support budget and shall	Regulation 16.2 The integrated budget shall cover proposed commitments, disbursements and anticipated revenue related to the integrated budget and	New cost classifications and harmonisation of Integrated Budget IPSAS Expense
be presented in United States dollars. Regulation 16.3 The [Under-Secretary-General/Executive Director] shall, at each session of the Executive Board prior to the commencement of a budget period, submit the entity's proposed support budget for the coming budget period. The proposed support budget shall be submitted to all members of the Executive Board at least six weeks prior for their consideration.	shall be presented in United States dollars. Regulation 16.3 The Under-Secretary-General/Executive Director shall, at each session of the Executive Board prior to the commencement of a budget period, submit the entity's proposed integrated budget for the coming budget period. The proposed integrated budget shall be submitted to all members of the Executive Board at least six weeks prior for their consideration.	New cost classifications and harmonisation of Integrated Budget
Regulation 16.4 The [Under-Secretary-General/Executive Director] shall also transmit the proposed support budget to the Advisory Committee for	Regulation 16.4 The Under-Secretary-General/Executive Director shall also transmit the proposed integrated budget to the Advisory Committee	New cost classifications and harmonisation of Integrated Budget

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
examination and report before it is transmitted	for examination and report before it is	
to members of the Executive Board under	transmitted to members of the Executive	
regulation 16.3 above.	Board under regulation 16.3 above.	
Regulation 16.5	Regulation 16.5	
The report of the Advisory Committee shall be	The report of the Advisory Committee shall be	New and desifications and homeonication
transmitted to all members of the Executive Board as soon as it is available and shall be	transmitted to all members of the Executive Board as soon as it is available and shall be	New cost classifications and harmonisation of Integrated Budget
considered prior to decisions being taken on	considered prior to decisions being taken on	of integrated budget
the proposed support budget.	the proposed integrated budget.	
Regulation 16.6	Regulation 16.6	
The Executive Board shall, at the session	The Executive Board shall, at the session	
immediately prior to the commencement of a	immediately prior to the commencement of a	New cost classifications and harmonisation
budget period, adopt the support budget for	budget period, adopt the integrated budget for	of Integrated Budget
the following budget period.	the following budget period.	
Regulation 16.7	Regulation 16.7	
The proposed support budget shall be prepared	The proposed integrated budget shall be	
in accordance with the guidelines approved by	prepared in accordance with the guidelines	
the Executive Board, and shall be	approved by the Executive Board, and shall be	
accompanied by such information annexes and	accompanied by such information annexes and	New cost classifications and harmonisation
explanatory statements as may be requested by	explanatory statements as may be requested by	of Integrated Budget
the Executive Board or as the [Under-	the Executive Board or as the Under-	
Secretary-General/Executive Director] may	Secretary-General/Executive Director may	
deem necessary and useful.	deem necessary and useful.	
Regulation 16.8	Regulation 16.8	
Supplementary proposals to amend the support	Supplementary proposals to amend the	New cost classifications and harmonisation
budget may be submitted by the [Under-	integrated budget may be submitted by the	of Integrated Budget
Secretary-General/Executive Director]	Under-Secretary-General/Executive Director	of integrated budget
whenever necessary, to the Executive Board.	whenever necessary, to the Executive Board.	
Regulation 16.9	Regulation 16.9	
Subsequent to a session of the Executive	Subsequent to a session of the Executive	
Board in the second year of the budget period,	Board in the second year of the budget period,	
the Under-Secretary-General/Executive	the Under-Secretary-General/Executive	
Director may utilize a budgetary contingency	Director may utilize a budgetary contingency	No changes
provision of up to three per cent of the	provision of up to three per cent of the	The changes
approved gross appropriation for unforeseen	approved gross appropriation for unforeseen	
requirements resulting from currency	requirements resulting from currency	
movements, inflation or decisions of the	movements, inflation or decisions of the	
General Assembly. Such usage shall be	General Assembly. Such usage shall be	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
reported to the Executive Board at its next regular session through the Advisory Committee.	reported to the Executive Board at its next regular session through the Advisory Committee.	
Regulation 16.10 The [Under-Secretary-General/Executive Director] shall prepare supplementary proposals to amend the support budget in a form consistent with the approved support budget and shall submit such proposals first to the Advisory Committee for examination and then to the Executive Board.	Regulation 16.10 The Under-Secretary-General/Executive Director shall prepare supplementary proposals to amend the integrated budget in a form consistent with the approved integrated budget and shall submit such proposals first to the Advisory Committee for examination and then to the Executive Board.	New cost classifications and harmonisation of Integrated Budget
Rule 1602 At the time of submitting supplementary budget proposals, the [Under-Secretary-General/Executive Director] shall provide such detailed information as may be necessary to explain the extent to which the additional appropriation requested is due to changed inflation experience or forecasts, unexpected currency fluctuations or other unforeseen cost factors.	Rule 1603 At the time of submitting supplementary budget proposals, the Under-Secretary-General/Executive Director shall provide such detailed information as may be necessary to explain the extent to which the additional appropriation requested is due to changed inflation experience or forecasts, unexpected currency fluctuations or other unforeseen cost factors.	Numbering changes
F. Approved utilization of resources 17. Budget for programme activities	F. Approved utilization of resources 17. Budget for programme activities	No changes
Regulation 17.1 The project budget concerning UN-Women assistance to a project, as contained in an approved project document, shall constitute the allocation of funds by the Under-Secretary-General/Executive Director to the executing agency or, under the harmonized operational modalities, implementing partner, to implement UN-Women assistance to the project. For the purposes of regulation 17.2 below, the project budget shall be presented in annual segments.	Regulation 17.1 The project budget concerning UN-Women assistance to a project, as contained in an approved project document, shall constitute the allocation of resources by the Under-Secretary-General/Executive Director to the executing agency or, under the harmonized operational modalities, implementing partner, to implement UN-Women assistance to the project. For the purposes of regulation 17.2 below, the project budget shall be presented in annual segments.	IPSAS General
Regulation 17.2 Budgets issued by the Under-Secretary-General/Executive Director, which authorize	Regulation 17.2 Budgets issued by the Under-Secretary-General/Executive Director, which authorize	IPSAS Expense

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
the incurring of expenses and the entering into of commitments, shall constitute a ceiling on expenses for the current year and on commitments for future years to the project for which the budget was given.	the incurring of expenses and the entering into of commitments, shall constitute a ceiling on commitments and disbursements for the current year and on commitments for future years to the project for which the budget was given.	
Regulation 17.3 Budgets shall be available for expenses and for commitment for the duration of the project to which they relate. Following project completion, the balance of the unspent funds shall revert to the UN-Women account.	Regulation 17.3 Budgets shall be available for commitments and disbursements for the duration of the project to which they relate. Following project completion, the balance of the unspent resources shall revert to the UN-Women account.	IPSAS Expense IPSAS General
Regulation 17.4 Within the limit of the total annual estimated programme expenses, the Under-Secretary-General/Executive Director shall be authorized to incur expenses above or below the individual annual estimates made for each project in accordance with the actual progress and requirements of such projects.	Regulation 17.4 Within the limit of the total annual estimated programme expenses, the Under-Secretary-General/Executive Director shall be authorized to incur expenses above or below the individual annual estimates made for each project in accordance with the actual progress and requirements of such projects.	No changes
Rule 1701 The Under-Secretary-General/Executive Director may approve budgets on either an annual or multi-year basis, in accordance with the strategic plan, to cover expenses that may be incurred with respect to country and intercountry projects financed from the UN- Women account. Such budgets shall in each case be subject to the availability of funds.	Rule 1701 The Under-Secretary-General/Executive Director may approve budgets on either an annual or multi-year basis, in accordance with the strategic plan, to cover expenses that may be incurred with respect to country and intercountry projects financed from the UN-Women account. Such budgets shall in each case be subject to the availability of resources.	IPSAS General
Rule 1702 Subject to the strategic plan as approved by the Executive Board and in accordance with relevant regulations, the Under-Secretary-General/Executive Director may, from time to time, approve revisions of the approved budget for programme activities as referred to under regulation 17.5, including: (a) Revisions for the purpose of	Rule 1702 Subject to the strategic plan as approved by the Executive Board and in accordance with relevant regulations, the Under-Secretary-General/Executive Director may, from time to time, approve revisions of the approved budget for programme activities as referred to under regulation 17.5, including: (a) Revisions for the purpose of	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
reflecting changes in the rate of actual	reflecting changes in the rate of actual	
expenses on a project, with a consequent re-	expenses on a project, with a consequent re-	
phasing of inputs to the project from one year	phasing of inputs to the project from one year	
to another; or	to another; or	
(b) Revisions made following	(b) Revisions made following	
completion of a project in accordance with	completion of a project in accordance with	
regulation 17.3. The Under-Secretary-	regulation 17.3. The Under-Secretary-	
General/Executive Director shall monitor	General/Executive Director shall monitor	
closely the need for such revisions in	closely the need for such revisions in	
consultation with the executing agency and/or	consultation with the executing agency and/or	
implementing partner (if any) and the	implementing partner (if any) and the	
recipient Government, and, subject to the	recipient Government, and, subject to the	
overall limits set out in the strategic plan, shall	overall limits set out in the strategic plan, shall	
give effect to such changes in budgets as may	give effect to such changes in budgets as may	
be necessary in order to ensure the optimum	be necessary in order to ensure the optimum	
utilization of all resources available to UN-	utilization of all resources available to UN-	
Women.	Women.	
Rule 1703	Rule 1703	Editorial
The executing agency and/or implementing	The executing agency and/or implementing	
partner, if any, responsible for carrying out a	partner, if any, responsible for carrying out a	IPSAS General
project shall notify the Under-Secretary-	project shall notify the Under-Secretary-	
General/Executive Director when it considers	General/Executive Director when it considers	
that all operational activity connected with a	that all operational activity connected with a	
project has been completed or ceased and that	project has been completed or ceased and that	
the project should be wound up.	the project should be wound up.	
(a) A project which has been	(a) A project which has been	
operationally completed, or terminated, and	operationally completed, or terminated, and	
for which all financial transactions have been	for which all financial transactions have been	
recorded and the project accounts closed shall	recorded and the project accounts closed shall	
be considered financially completed.	be considered financially completed.	
(b) The financial completion of a project	(b) The financial completion of a project	
shall be accomplished within 12 months after	shall be accomplished within 12 months after	
the month in which it is operationally	the month in which it is operationally	
completed or terminated.	completed or terminated.	
(c) Savings/deficits on the liquidation of	(c) (i) After a financial completion of a	Wording changed to more clearly reflect
obligations charged to financially completed	project, any remaining amounts to the credit	that liabilities are legal liabilities and set
projects shall be credited/charged to the	of the project, after liabilities of the project	out the treatment when there is a residual
UN-Women account under "Miscellaneous	have been satisfied, shall be returned to the	amount after satisfying all liabilities or
revenue" or to other funds administered by	donor or shall be credited to the UN-Women	there is a remaining liability after financial

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
UN-Women from which the savings/deficit was derived. (d) Unforeseen disbursements or refunds in respect of financially completed projects shall be charged/credited to the UN-Women account under "Miscellaneous revenue" or to other funds administered by UN-Women from which the disbursement/ refund derived. (e) The Under-Secretary-General/Executive Director shall establish policies and procedures with respect to net adjustments on account of financially completed projects.	account under "Miscellaneous revenue" or to other resources administered by UN-Women from which the remaining amount was derived. (ii) After a financial completion of a project, any remaining liabilities of the project shall be charged to the UN-Women account under "Miscellaneous revenue" or to other resources administered by UN-Women from which the liabilities were derived. (d) Unforeseen disbursements or refunds in respect of financially completed projects shall be charged or credited to the UN-Women account under "Miscellaneous revenue" or to other resources administered by UN-Women from which the disbursement or refund derived. (e) The Under-Secretary-General/Executive Director shall establish policies and procedures with respect to net adjustments on account of financially completed projects.	completion of a project.
Regulation 17.5 The final budget for UN-Women assistance to a project made under the provisions of regulation 17.3 above shall remain available for the period of time required to discharge any outstanding commitments of the project. When all commitments against the budget have been discharged, any balance of funds advanced shall be reimbursed to the UN-Women account. 18. Appropriations for the support budget	Regulation 17.5 The final budget for UN-Women assistance to a project made under the provisions of regulation 17.3 above shall remain available for the period of time required to discharge any outstanding commitments of the project. When all commitments against the budget have been discharged, any balance of resources advanced shall be reimbursed to the UN-Women account. 18. Appropriations for the integrated budget	IPSAS General
Regulation 18.1 Appropriations for the support budget approved by the Executive Board shall constitute an authorization to the Under-Secretary-General/Executive Director to enter	Regulation 18.1 The integrated budget approved by the Executive Board shall constitute an authorization to the Under-Secretary-General/Executive Director to enter into	New cost classifications and harmonisation of Integrated Budget IPSAS Expense

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
into commitments and incur expenses and to make payments for the purposes for which the appropriations were approved and up to the amounts so approved.	commitments and make disbursements for the purposes for which the appropriations were approved and up to the amounts so approved.	
Rule 1801 The Director, Division of Management and Administration, shall be responsible for ensuring that all expenses and commitments relating to the support budget as approved by the Executive Board remain within the appropriations and are incurred and entered into, respectively, only for the purposes approved. He or she shall at the beginning of each budget period make allotments of funds on a basis that conforms to the main objects of expenses approved by the Executive Board. (a) The Director, Division of Management and Administration, may increase or decrease the amount of an allotment as required. No other section or unit may transfer allotments between expenses categories, except with his or her written approval. (b) At the end of the first calendar year of a budget period any unencumbered balance of appropriations shall be carried over and remain available for expenses in the following year, as authorized by the Director, Division of Management and Administration.	Rule 1801 The Director, Division of Management and Administration, shall be responsible for ensuring that all commitments and disbursements relating to the integrated budget as approved by the Executive Board remain within the appropriations and are incurred and entered into, respectively, only for the purposes approved. He or she shall at the beginning of each budget period make allotments of resources on a basis that conforms to the main objects of expenses approved by the Executive Board. (a) The Director, Division of Management and Administration, may increase or decrease the amount of an allotment as required. No other section or unit may transfer allotments between expenses categories, except with his or her written approval. (b) At the end of the first calendar year of a budget period any unencumbered balance of appropriations shall be carried over and remain available for expenses in the following year, as authorized by the Director, Division of Management and Administration.	IPSAS Expense New cost classifications and harmonisation of Integrated Budget IPSAS General
Rule 1802 The Director, Division of Management and Administration, shall issue at the beginning of each year a staffing table indicating the number and grade of posts approved for that year by the Executive Board in the support budget.	Rule 1802 The Director, Division of Management and Administration, shall issue at the beginning of each year a staffing table indicating the number and grade of posts approved for that year by the Executive Board in the integrated budget.	New cost classifications and harmonisation of Integrated Budget
Rule 1803 The Under-Secretary-General/Executive	Rule 1803 The Under-Secretary-General/Executive	IPSAS General

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Director may, within such limits as the	Director may, within such limits as the	
Executive Board may prescribe, authorize	Executive Board may prescribe, authorize	
commitments to be made against funds to be	commitments to be made against resources to	
made available in future years for which no	be made available in future years for which no	
budgetary appropriations or other financial	budgetary appropriations or other financial	
authorization has been made. Such	authorization has been made. Such	
commitments shall constitute a first charge	commitments shall constitute a first charge	
against the relevant future appropriations as	against the relevant future appropriations as	
these are approved for future years by the	these are approved for future years by the	
Executive Board.	Executive Board.	
Regulation 18.2	Regulation 18.2	New cost classifications and harmonisation
Appropriations for the support budget shall be	Appropriations for the integrated budget shall	of Integrated Budget
available for commitments and expenses	be available for commitments and	of integrated Budget
during the budget period to which they relate.	disbursements during the budget period to	IPSAS Expense
	which they relate.	II 57 15 Expense
Regulation 18.3	Regulation 18.3	
Unspent appropriations shall remain available	Unspent appropriations shall remain available	
for 12 months following the end of the budget	for 12 months following the end of the budget	
period to which they relate to the extent that	period to which they relate to the extent that	No changes.
they are required to discharge any outstanding	they are required to discharge any outstanding	Tio enunges.
commitments of the budget period. The	commitments of the budget period. The	
balance of the appropriations shall revert to	balance of the appropriations shall revert to	
the UN-Women account.	the UN-Women account.	
Regulation 18.4	Regulation 18.4	
At the end of the 12-month period provided in	At the end of the 12month period provided in	
regulation 17.5 above, the then-remaining	regulation 17.5 above, the then-remaining	
balance of any appropriation retained will	balance of any appropriation retained will	
revert to the UN-Women account. Any	revert to the UN-Women account. Any	No changes.
commitments relating to the budget period in	commitments relating to the budget period in	
question shall at that time be cancelled or,	question shall at that time be cancelled or,	
where the commitment remains valid,	where the commitment remains valid,	
transferred as a commitment against the	transferred as a commitment against the	
current appropriation.	current appropriation.	
Regulation 18.5	Regulation 18.5	
Transfers between the appropriation lines of	Transfers between the appropriation lines of	N. 1 'C' .' 11 '.'
the support budget for the budget period may	the integrated budget for the budget period	New cost classifications and harmonisation
be made by the Under-Secretary-	may be made by the Under-Secretary-	of Integrated Budget
General/Executive Director, subject to such	General/Executive Director, subject to such	
limitations as the Executive Board may	limitations as the Executive Board may	

specifically decide with the concurrence of the Advisory Committee. G. Administration of resources 19. UN-Women account Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Within the UN-Women account, the following Specifically decide with the concurrence of the Advisory Committee. G. Administration of resources 19. UN-Women account Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Within the UN-Women account, the following	
G. Administration of resources 19. UN-Women account Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 No changes No changes	
19. UN-Women account Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 No changes No changes No changes No changes	
Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Regulation 19.1 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Regulation 19.2	
There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 There shall be established a UN-Women account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2	
account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 account to which all of the revenue to UN Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Regulation 19.2	
Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Women derived from the sources specified under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Regulation 19.2	
under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 under section "C" and receivable in cash shall be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2	
be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 be credited and against which all expenses on behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Regulation 19.2	
behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 behalf of UN-Women shall be charged, except for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 Regulation 19.2	
for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2 for revenue and expenses in respect of trust funds administered by UN-Women. Regulation 19.2	
funds administered by UN-Women.funds administered by UN-Women.Regulation 19.2Regulation 19.2	
Regulation 19.2 Regulation 19.2	
	I
Within the UN-Women account, the following Within the UN-Women account, the following	
reserves shall be established at levels set by reserves shall be established at levels set by	
the Executive Board: the Executive Board:	
(a) An operational reserve, the purpose (a) An operational reserve, the purpose (b) An operational reserve, the purpose	
of which is to guarantee the financial viability of which is to guarantee the financial viability	
and integrity of UN-Women. The reserve shall and integrity of UN-Women. The reserve shall be fully funded and hold in irray ashle and	
be fully funded and held in irrevocable and promptly available liquid assets. The elements be fully funded and held in irrevocable and promptly available liquid assets. The elements	
to be compensated for and covered by it shall to be compensated for and covered by it shall	
be limited to: be limited to: be limited to:	
(i) Downward fluctuations or shortfalls (i) Downward fluctuations or shortfalls	
in recourage:	
(ii) Uneven cash flows; Editorial	
(iii) Increases in actual costs as compared (iii) Increases in actual costs as compared	
to planning estimates or fluctuations in to planning estimates or fluctuations in	
delivery; and delivery; and	
(iv) Other contingencies which result in a (iv) Other contingencies that result in a	
loss of resources for which UN Women has loss of resources for which UN Women has	
made commitments for programming. made commitments for programming.	
The decision to make a drawdown from the The decision to make a drawdown from the	
operational reserve shall rest solely with the operational reserve shall rest solely with the	
Under-Secretary-General/Executive Director, Under-Secretary-General/Executive Director,	
who will report all drawdowns to the who will report all drawdowns to the	
Executive Board at its next regular session and Executive Board at its next regular session and	
in between sessions, to members of the in between sessions, to members of the	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Executive Board as may be prescribed by the	Executive Board as may be prescribed by the	
Board or whenever the situation in the Under-	Board or whenever the situation in the Under-	
Secretary-General/Executive Director's	Secretary-General/Executive Director's	
opinion so merits;	opinion so merits;	
(b) A fully funded reserve for field office	(b) A fully funded reserve for field office	
accommodation for housing for internationally	accommodation for housing for internationally	
recruited, UN-Women-financed field	recruited, UN-Women-financed field	
personnel and for office accommodation; and	personnel and for office accommodation; and	
(c) Such other reserves as may be	(c) Such other reserves as may be	
approved by the Executive Board.	approved by the Executive Board.	
Regulation 19.3	Regulation 19.3	
Separate accounts shall be maintained for all	Separate accounts shall be maintained for all	
reserves within the UN-Women account and	reserves within the UN-Women account and	No changes
for each trust fund administered by UN-	for each trust fund administered by UN-	
Women.	Women.	
Regulation 19.4	Regulation 19.4	
Working capital shall be provided from the	Working capital shall be provided from the	No changes
cash resources of the UN-Women account.	cash resources of the UN-Women account.	
20. Management of funds	20. Management of funds	No changes
Regulation 20.1	Regulation 20.1	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director, under authority delegated by the	Director, under authority delegated by the	
Secretary-General as custodian of all funds, is	Secretary-General as custodian of all funds, is	
responsible and accountable for the effective	responsible and accountable for the effective	
and efficient management of UN-Women	and efficient management of UN-Women	
funds in the custody of UN-Women.	funds in the custody of UN-Women.	
(a) Cash management includes all	(a) Cash management includes all	No changes
actions necessary for receipt, deposit,	actions necessary for receipt, deposit,	ino changes
advance, investment and disbursement of	advance, investment and disbursement of	
cash, including the designation of banks and	cash, including the designation of banks and	
opening and closing of bank accounts.	opening and closing of bank accounts.	
(b) The Under-Secretary-	(b) The Under-Secretary-	
General/Executive Director may delegate	General/Executive Director may delegate	
authority, as appropriate, to staff for such cash	authority, as appropriate, to staff for such cash	
management.	management.	
Rule 2001	Rule 2001	Other: Change in petty cash rule to
Petty cash advances may be made to officials	Petty cash advances may be made to officials	facilitate business process simplification.
designated by the Under-Secretary-	designated by the Under-Secretary-	i lacilitate business process simplification.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
General/Executive Director or his or her delegate. The accounts therefore shall be maintained on an imprest basis. The amount and purposes of each advance shall be defined by the Director, Division of Management and Administration, and limited to the minimum compatible with working requirements.	General/Executive Director or his or her delegate. The Under-Secretary-General/Executive Director or his or her delegate may, where adequate safeguards are provided, authorize petty cash advances from petty cash accounts to contracted personnel up to an amount determined by the Under-Secretary-General/Executive Director or his or her delegate. The accounts therefore shall be maintained on an imprest basis. The amount and purposes of each advance shall be defined by the Director, Division of Management and Administration, and limited to the minimum	Reason for change (see categories above)
Rule 2002	compatible with working requirements. Rule 2002	
The Under-Secretary-General/Executive Director or his or her delegate may also authorize the issuance of such other cash advances as may be permitted by the Staff Regulations and Rules and administrative instructions or as may be specifically approved by him or her.	The Under-Secretary-General/Executive Director or his or her delegate may also authorize the issuance of such other cash advances as may be permitted by the Staff Regulations and Rules and administrative instructions or as may be specifically approved by him or her.	No changes
Rule 2003 Officials to whom such advances are issued may make use of them only for the purposes for which they were authorized and shall be held personally responsible and financially liable for the proper management and safekeeping of the advances so made. They shall be in a position at all times to account for such advances and shall submit monthly accounts with respect to petty cash advances unless otherwise decided by the Under-Secretary-General/Executive Director or his or her delegate.	Rule 2003 Officials to whom such advances are issued may make use of them only for the purposes for which they were authorized and shall be held personally responsible and financially liable for the proper management and safekeeping of the advances so made. They shall be in a position at all times to account for such advances and shall submit monthly accounts with respect to petty cash advances unless otherwise decided by the Under-Secretary-General/Executive Director or his or her delegate.	No changes
Rule 2004 The Under-Secretary-General/Executive Director shall conclude agreements with the Administrator of UNDP concerning the mutual	Rule 2004 The Under-Secretary-General/Executive Director shall conclude agreements with the Administrator of UNDP concerning the mutual	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
responsibilities for the use of UNDP bank	responsibilities for the use of UNDP bank	
accounts for disbursing and receiving UN-	accounts for disbursing and receiving UN-	
Women funds, wherever applicable. Such	Women funds, wherever applicable. Such	
agreements shall include details on the mutual	agreements shall include details on the mutual	
provision of information, such as funds	provision of information, such as funds	
deposited or withdrawn from accounts,	deposited or withdrawn from accounts,	
including records of transactions, statements,	including records of transactions, statements,	
bank reconciliations, or any other information	bank reconciliations, or any other information	
required for closing of the accounts of UNDP	required for closing of the accounts of UNDP	
and UN-Women. Bank statements relating to	and UN-Women. Bank statements relating to	
accounts that are administered by UN-Women	accounts that are administered by UN-Women	
shall be reconciled by the organizational unit	shall be reconciled by the organizational unit	
authorized to use such accounts for	authorized to use such accounts for	
disbursement.	disbursement.	
Rule 2005	Rule 2005	
(a) All disbursements shall be made by	(a) All disbursements shall be made by	
cheque or bank transfer, except to the extent	cheque or bank transfer, except to the extent	
that cash disbursements are authorized by the	that cash disbursements are authorized by the	
Director, Division of Management and	Director, Division of Management and	
Administration, or by a duly authorized staff	Administration, or by a duly authorized staff	
member in a country office.	member in a country office.	
(b) Cheques or payment instruction	(b) Cheques or payment instruction	No changes
letters to banks shall be signed by two	letters to banks shall be signed by two	
authorized signatories. The Director, Division	authorized signatories. The Director, Division	
of Management and Administration may,	of Management and Administration may,	
where adequate safeguards are provided,	where adequate safeguards are provided,	
authorize the signing of cheques by one	authorize the signing of cheques by one	
signatory who has received delegated	signatory who has received delegated	
authority only.	authority only.	
Rule 2006	Rule 2006	
The United Nations operational rate of	The United Nations operational rate of	
exchange which is in effect on the date when a	exchange that is in effect on the date when a	
transaction is carried out involving other than	transaction is carried out involving other than	Editorial
United States dollars shall be used whenever	United States dollars shall be used whenever	
such transaction requires to be translated into	such transaction requires to be translated into	
United States dollars for the purpose of being	United States dollars for the purpose of being	
recorded in the UN-Women accounts.	recorded in the UN-Women accounts.	
Rule 2007	Rule 2007	No changes
UN-Women funds placed in short-term	UN-Women funds placed in short-term	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
instruments shall be registered with relevant details in a separate UN-Women ledger and shall be included as assets of UN Women in the financial accounts and reports of UN-Women.	instruments shall be registered with relevant details in a separate UN-Women ledger and shall be included as assets of UN Women in the financial accounts and reports of UN-Women.	
Regulation 20.2 The Under-Secretary-General/Executive Director may, in the absence of restrictions imposed by contributing Governments, exchange currencies between UN-Women Funds and funds of other organizations in the United Nations system and may utilize them to purchase other currencies, whenever the Under-Secretary-General/Executive Director determines it would be in the interest of UN- Women.	Regulation 20.2 The Under-Secretary-General/Executive Director may, in the absence of restrictions imposed by contributing Governments, exchange currencies between UN-Women funds and funds of other organizations in the United Nations system and may utilize them to purchase other currencies, whenever the Under-Secretary-General/Executive Director determines it would be in the interest of UN- Women.	Editorial
Regulation 20.3 The Under-Secretary-General/Executive Director and the executing agencies or, under the harmonized operational modalities, implementing partners, shall endeavour, consistent with the need for efficiency and economy of operations, to make the fullest possible use of all available currencies in the UN-Women account.	Regulation 20.3 The Under-Secretary-General/Executive Director and the executing agencies or, under the harmonized operational modalities, implementing partners, shall endeavour, consistent with the need for efficiency and economy of operations, to make the fullest possible use of all available currencies in the UN-Women account.	No changes
Regulation 20.4 Account being taken of the objectives and policies of UN-Women and the special requirements of its operations, including liquidity, moneys not required immediately may be placed mainly in liquid fixed-term instruments by the Secretary-General, in consultation with the Under-Secretary-General/Executive Director.	Regulation 20.4 Account being taken of the objectives and policies of UN-Women and the special requirements of its operations, including liquidity, moneys not required immediately may be placed mainly in liquid fixed-term instruments by the Under-Secretary-General/Executive Director.	Changed to reflect that done by the Under-Secretary-General/Executive Director, not by the Secretary General.
Regulation 20.5 Revenue derived from placement of funds shall be credited to the UN-Women account, unless otherwise authorized by the Under-Secretary-General/Executive Director.	Regulation 20.5 Revenue derived from placement of funds shall be credited to the UN-Women account, unless otherwise authorized by the Under-Secretary-General/Executive Director.	No changes.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Regulation 20.6	Regulation 20.6	
(a) The Under-Secretary-	(a) The Under-Secretary-	
General/Executive Director may make such ex	General/Executive Director may make such ex	
gratia payments, not exceeding \$75,000 per	gratia payments, not exceeding \$75,000 per	
year, as she or he deems necessary in the	year, as she or he deems necessary in the	
interest of UN Women. A statement of such	interest of UN Women. A statement of such	
payment should be included in the audited	payment should be included in the audited	
financial statement, except as set forth in	financial statement, except as set forth in	
paragraph (b) below.	paragraph (b) below.	
(b) In the case of an emergency where,	(b) In the case of an emergency where,	
at the discretion of the Under-Secretary-	at the discretion of the Under-Secretary-	
General/Executive Director, immediate ex	General/Executive Director, immediate ex	No abangas
gratia payments are necessary for	gratia payments are necessary for	No changes
humanitarian reasons (in instances such as	humanitarian reasons (in instances such as	
injury or death suffered in connection with	injury or death suffered in connection with	
UN-Women activities), the Under-Secretary-	UN-Women activities), the Under-Secretary-	
General/Executive Director may make such	General/Executive Director may make such	
payments in accordance with paragraph (a)	payments in accordance with paragraph (a)	
above, except that such payments shall be	above, except that such payments shall be	
without limitation as to the amount. The	without limitation as to the amount. The	
Under-Secretary-General/Executive Director	Under-Secretary-General/Executive Director	
shall immediately inform the Executive Board	shall immediately inform the Executive Board	
when any single situation results in payments	when any single situation results in payments	
totalling in excess of \$50,000.	totalling in excess of \$50,000.	
Rule 2008	Rule 2008	
(a) Ex gratia payments may be made in	(a) Ex gratia payments may be made in	
cases where, in the opinion of the UN-Women	cases where, in the opinion of the UN-Women	
legal adviser, there is no clear legal liability	legal adviser, there is no clear legal liability	
on the part of UN-Women and where such	on the part of UN-Women and where such	
payments are in the interest of UN-Women.	payments are in the interest of UN-Women.	No changes
(b) All ex gratia payments require	(b) All ex gratia payments require	
clearance by the Director, Division of	clearance by the Director, Division of	
Management and Administration, prior to	Management and Administration, prior to	
consideration for approval by the Under-	consideration for approval by the Under-	
Secretary-General/Executive Director.	Secretary-General/Executive Director.	
21. Write-offs	21. Write-offs	No changes
Regulation 21.1	Regulation 21.1	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	No changes
Director may, after full investigation,	Director may, after full investigation,	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
authorize the writing-off of losses of cash, inventory, and other assets, provided that a statement of all such amounts written off shall be submitted to the United Nations Board of Auditors with the accounts. The Under-Secretary-General/Executive Director may establish from time to time an amount below which full investigation and formal write-offs are not required. Such amounts shall, for administrative efficiency, be charged directly to the relevant allotment/budget line. Rule 2101	authorize the writing-off of losses of cash, inventory, and other assets, provided that a statement of all such amounts written off shall be submitted to the United Nations Board of Auditors with the accounts. The Under-Secretary-General/Executive Director may establish from time to time an amount below which full investigation and formal write-offs are not required. Such amounts shall, for administrative efficiency, be charged directly to the relevant allotment/budget line. Rule 2101	
(a) The Director, Division of Management and Administration, may, after full investigation in each case, authorize the writing-off of losses of UN-Women property or such other adjustments of the records as will bring the balance shown by the records into conformity with the actual quantities, except for those proposals for write-offs which exceed \$100,000 and which shall be submitted to the Under-Secretary-General/Executive Director for approval. (b) Final determination as to all recoveries to be made from staff members or others as the result of losses will be made by the Director, Division of Management and Administration.	(a) The Director, Division of Management and Administration, may, after full investigation in each case, authorize the writing-off of losses of UN-Women inventory, property, plant and equipment or such other adjustments of the records as will bring the balance shown by the records into conformity with the actual quantities, except for those proposals for write-offs which exceed \$100,000 and which shall be submitted to the Under-Secretary-General/Executive Director for approval. (b) Final determination as to all recoveries to be made from staff members or others as the result of losses will be made by the Director, Division of Management and Administration.	Inventory, property, plant and equipment
Rule 2102 (a) The Director, Division of Management and Administration, may, after full investigation, authorize the writing-off of losses of cash, accounts receivable and notes receivable deemed to be irrecoverable, except that proposals to write off amounts in excess of \$100,000 shall be submitted to the Under- Secretary-General/Executive Director for approval.	Rule 2102 (a) The Director, Division of Management and Administration, may, after full investigation, authorize the writing-off of losses of cash, accounts receivable and notes receivable deemed to be irrecoverable, except that proposals to write off amounts in excess of \$100,000 shall be submitted to the Under- Secretary-General/Executive Director for approval.	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
	<u> </u>	Acason for change (see categories above)
(b) The investigation shall, in each case,	(b) The investigation shall, in each case,	
fix the responsibility, if any, attaching to any	fix the responsibility, if any, attaching to any	
official of UN-Women for the loss. Such	official of UN-Women for the loss. Such	
official may be required to reimburse the loss	official may be required to reimburse the loss	
either partially or in full.	either partially or in full.	
(c) The amount authorized for waiver of	(c) The amount authorized for waiver of	
investigation and write-off is \$1,000 per case.	investigation and write-off is \$1,000 per case.	
H. Executing agencies and implementing	H. Executing agencies and implementing	
partners	partners	No changes
22. Executing agencies and implementing	22. Executing agencies and implementing	1 - 10 8 - 2
partners	partners	
Regulation 22.1	Regulation 22.1	
The administration by executing agencies or,	The administration by executing agencies or,	
under the harmonized operational modalities,	under the harmonized operational modalities,	
implementing partners, of funds obtained from	implementing partners, of resources obtained	
UN-Women shall be carried out under their	from UN-Women shall be carried out under	
respective financial regulations, rules,	their respective financial regulations, rules,	
practices and procedures to the extent that	practices and procedures to the extent that	IPSAS General
they do not contravene the principles of the	they do not contravene the principles of the	II SAS General
financial regulations and rules of UN-Women.	financial regulations and rules of UN-Women.	
Where the financial governances of an	Where the financial governances of an	
executing agency or, under the harmonized	executing agency or, under the harmonized	
operational modalities, implementing partner,	operational modalities, implementing partner,	
do not provide the required guidance, those of	do not provide the required guidance, those of	
UN-Women shall apply.	UN-Women shall apply.	
Regulation 22.2	Regulation 22.2	
Each executing agency or, under the	Each executing agency or, under the	
harmonized operational modalities,	harmonized operational modalities,	
implementing partner, shall maintain such	implementing partner, shall maintain such	
accounts and records as are necessary to	accounts and records as are necessary to	IPSAS General
enable it to report on the financial status of	enable it to report on the financial status of	
funds obtained from UN-Women, including in	resources obtained from UN-Women,	IPSAS Expense
particular the balance of recorded allocations,	including in particular the balance of recorded	•
expenditures or expenses and commitments,	allocations, commitments and disbursements,	
except in the case of sector budget support and	except in the case of sector budget support and	
pooled funds.	pooled funds.	
Regulation 22.3	Regulation 22.3	
To ensure the uniformity and usability of data	To ensure the uniformity and usability of data	IPSAS General
required for UN-Women management	required for UN-Women management	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
purposes, the Under-Secretary-General/Executive Director is authorized, after consultation with the executing agencies or, under the harmonized operational modalities, implementing partners, to specify the basis, content and periodicity of reports on funds obtained from UN Women which are to be submitted by executing agencies or, under the harmonized operational modalities, implementing partners.	purposes, the Under-Secretary-General/Executive Director is authorized, after consultation with the executing agencies or, under the harmonized operational modalities, implementing partners, to specify the basis, content and periodicity of reports on resources obtained from UN Women which are to be submitted by executing agencies or, under the harmonized operational modalities, implementing partners.	
Rule 2201 The Under-Secretary-General/Executive Director shall arrange for advances to be made by remittances to executing agencies and/or implementing partners, if any. Such remittances shall be sufficient to ensure that the advances will provide an amount that is adequate to cover for a reasonable period the disbursements which the agency concerned is called upon to make with respect to the financial activities of UN-Women. Prior to the remittance of funds, the Under-Secretary- General/Executive Director may require the information to substantiate the need for the proposed remittance.	Rule 2201 The Under-Secretary-General/Executive Director shall arrange for advances to be made by remittances to executing agencies and/or implementing partners, if any. Such remittances shall be sufficient to ensure that the advances will provide an amount that is adequate to cover for a reasonable period the disbursements that the agency concerned is called upon to make with respect to the financial activities of UN-Women. Prior to the remittance of funds, the Under-Secretary- General/Executive Director may require the information to substantiate the need for the proposed remittance.	Editorial
Rule 2202 Expenses for the current year and commitments for future years shall be incurred and entered into, respectively, only after budgets for programme activities, allotments in respect of the support budget or other appropriate authorizations have been made in writing under the authority of the Under-Secretary-General/Executive Director.	Rule 2202 Commitments and disbursements for the current year and commitments for future years shall be incurred and entered into, respectively, only after budgets for programme activities, allotments in respect of the integrated budget or other appropriate authorizations have been made in writing under the authority of the Under-Secretary-General/Executive Director.	IPSAS Expense New cost classifications and harmonisation of Integrated Budget
I. Internal control 23. Internal control	I. Internal control 23. Internal control	No Changes
Regulation 23.1 The Under-Secretary-General/Executive	Regulation 23.1 The Under-Secretary-General/Executive	IPSAS Expense

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Director shall maintain an internal financial	Director shall maintain an internal financial	
control mechanism which shall provide for an	control mechanism, which shall provide for an	
effective current examination and review of	effective current examination and review of	
financial, management and operational	financial, management and operational	
activities, in order to ensure:	activities, in order to ensure:	
(a) The regularity of the receipt, custody	(a) The regularity of the receipt, custody	
and disposal of all financial resources	and disposal of all financial resources	
administered by UN-Women;	administered by UN-Women;	
(b) The conformity of commitments and	(b) The conformity of commitments and	
expenditures with the allocations,	disbursements with the allocations,	
appropriations or other financial provisions	appropriations or other financial provisions	
decided upon by the Executive Board, with	decided upon by the Executive Board, with	
allocations decided upon by the Under-	allocations decided upon by the Under-	
Secretary-General/Executive Director with	Secretary-General/Executive Director with	
agreements with other United Nations	agreements with other United Nations	
organizations and other entities; and	organizations and other entities; and	
(c) The effective and efficient	(c) The effective and efficient	
management of UN-Women and the effective,	management of UN-Women and the effective,	
efficient and economic use of all resources	efficient and economic use of all resources	
administered by UN-Women.	administered by UN-Women.	
Rule 2301	Rule 2301	
Unless specified otherwise in these financial	Unless specified otherwise in these financial	
rules, authority and responsibility to issue	rules, authority and responsibility to issue	
instructions and establish procedures for the	instructions and establish procedures for the	
implementation of these regulations and rules	implementation of these regulations and rules	No Changes
may be delegated by the Under-Secretary-	may be delegated by the Under-Secretary-	
General/Executive Director to other UN	General/Executive Director to other UN	
Women officials. This delegation must be in	Women officials. This delegation must be in	
writing.	writing.	
Rule 2302	Rule 2302	
While the overall responsibility remains with	While the overall responsibility remains with	
the Under-Secretary-General/Executive	the Under-Secretary-General/Executive	
Director, UN-Women may conclude an	Director, UN-Women may conclude an	Editorial
agreement with the United Nations	agreement with the United Nations	TDG + G T
Development Programme and/or United	Development Programme and/or United	IPSAS Expense
Nations concerning mutual responsibility for	Nations concerning mutual responsibility for	
the provision of internal audit services. If an	the provision of internal audit services. If an	IPSAS General
agreement is concluded, the UNDP Office of	agreement is concluded, the UNDP Office of	
Audit and Investigation and/or the United	Audit and Investigation and/or the United	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Nations Office of Internal Oversight Services	Nations Office of Internal Oversight Services	
shall be responsible for performing the	shall be responsible for performing internal	
internal audit on behalf of UN Women and	audits on behalf of UN Women and shall have	
shall have free access to all books, records and	free access to all books, records and other	
other documents which are, in its opinion,	documents that are, in its opinion, necessary	
necessary for the performance of the audit. Its	for the performance of the audit. Its reviews	
reviews shall be conducted in accordance with	shall be conducted in accordance with	
generally accepted auditing standards and it	generally accepted auditing standards and it	
shall provide comments and recommendations	shall provide comments and recommendations	
to the Under-Secretary-General/Executive	to the Under-Secretary-General/Executive	
Director of UN Women on financial,	Director of UN Women on financial,	
management and operational activities, in	management and operational activities, in	
respect of:	respect of:	
(a) The regularity of the receipt, custody,	(a) The regularity of the receipt, custody,	
expenditure, accounting and reporting of all	commitment, disbursement, accounting and	
financial resources administered by UN-	reporting of all financial resources	
Women, and the effectiveness of existing	administered by UN-Women, and the	
internal controls and accounting systems;	effectiveness of existing internal controls and	
(b) The conformity of expenditures with	accounting systems;	
the purposes for which funds were	(b) The conformity of commitments and	
appropriated or otherwise provided by the	disbursements with the purposes for which	
Executive Board and the financial	resources were appropriated or otherwise	
authorizations issued thereunder, or with the	provided by the Executive Board and the	
purposes and rules relating to other funds	financial authorizations issued thereunder, or	
administered by UN-Women or with	with the purposes and rules relating to other	
agreements with other United Nations	resources administered by UN-Women or with	
organizations and other entities;	agreements with other United Nations	
(c) The compliance of all financial	organizations and other entities;	
activities and transactions with established	(c) The compliance of all financial	
regulations, rules, policies, procedures and	activities and transactions with established	
administrative instructions;	regulations, rules, policies, procedures and	
(d) The effective and efficient	administrative instructions;	
management of UN-Women and the effective,	(d) The effective and efficient	
efficient and economic use of UN-Women	management of UN-Women and the effective,	
resources, funds administered by UN Women	efficient and economic use of UN-Women	
and non-UN-Women funds administered by	resources, resources administered by UN	
UN-Women.	Women and non-UN-Women resources	
	administered by UN-Women.	
J. Procurement procedures	J. Procurement procedures	No changes.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
24. Procurement procedures	24. Procurement procedures	
Regulation 24.1 The Under-Secretary-General/Executive Director is responsible and accountable for carrying out the procurement functions of UN-Women and for managing its property effectively and efficiently, in furtherance of the mandate and activities of UN-Women and in accordance with General Assembly resolutions relevant to procurement. (a) The procurement functions of UN-Women include all actions necessary for the acquisition, by purchase or lease, of property, including construction, of goods, real property and services. (b) The management of property includes actions necessary for receipt maintenance and disposal of property of UN-Women. (c) The Under-Secretary-General/Executive Director may delegate authority, as appropriate, for such procurement functions and management of property.	Regulation 24.1 The Under-Secretary-General/Executive Director is responsible and accountable for carrying out the procurement functions of UN- Women and for managing its inventory, property, plant and equipment effectively and efficiently, in furtherance of the mandate and activities of UN-Women and in accordance with General Assembly resolutions relevant to procurement. (a) The procurement functions of UN- Women include all actions necessary for the acquisition, by purchase or lease, of inventory, property, plant and equipment, including construction, of goods, real property and services. (b) The management of inventory, property, plant and equipment includes actions necessary for their receipt, maintenance and disposal. (c) The Under-Secretary- General/Executive Director may delegate authority, as appropriate, for such procurement functions and management of inventory, property, plant and equipment.	Inventory, property, plant and equipment Editorial
Regulation 24.2 The following general principles shall be given due consideration in carrying out the procurement functions of UN-Women: (a) Best value for money considering all relevant factors, including costs and benefits to UN-Women; (b) Fairness, integrity and transparency; (c) Open and effective international competition; (d) The interests of UN-Women.	Regulation 24.2 The following general principles shall be given due consideration in carrying out the procurement functions of UN-Women: (a) Best value for money considering all relevant factors, including costs and benefits to UN-Women; (b) Fairness, integrity and transparency; (c) Open and effective international competition; (d) The interests of UN-Women.	No changes
Regulation 24.3 UN-Women shall promote the procurement of	Regulation 24.3 UN-Women shall promote the procurement of	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
goods and services from developing countries	goods and services from developing countries	
and countries with economies in transition and	and countries with economies in transition and	
permit regional, local and small vendors to	permit regional, local and small vendors to	
participate, in line with general principles	participate, in line with general principles	
contained in regulation 24.2, in procurement	contained in regulation 24.2, in procurement	
opportunities in programme countries.	opportunities in programme countries.	
Rule 2401	Rule 2401	
The Director, Division of Management and	The Director, Division of Management and	
Administration, under delegated authority	Administration, under delegated authority	
from the Under-Secretary-General/Executive	from the Under-Secretary-General/Executive	
Director, is the Chief Procurement Officer for	Director, is the Chief Procurement Officer for	
UN Women and is accountable to the Under-	UN Women and is accountable to the Under-	
Secretary-General/Executive Director for all	Secretary-General/Executive Director for all	
procurement functions of UN-Women at all its	procurement functions of UN-Women at all its	
locations, except for those procurement	locations, except for those procurement	
actions governed by subparagraph (b), below.	actions governed by subparagraph (b), below.	
The Chief Procurement Officer may further	The Chief Procurement Officer may further	
delegate authority to staff at Headquarters and	delegate authority to staff at Headquarters and	
other locations, as may be appropriate in	other locations, as may be appropriate in	
fulfilling the purposes of these rules.	fulfilling the purposes of these rules.	
Hereinafter, references to the Chief	Hereinafter, references to the Chief	
Procurement Officer shall also be understood	Procurement Officer shall also be understood	
to mean, as appropriate, those acting under	to mean, as appropriate, those acting under	No changes.
delegated authority from the Chief	delegated authority from the Chief	
Procurement Officer.	Procurement Officer.	
(a) The Chief Procurement Officer shall	(a) The Chief Procurement Officer shall	
ensure that the procurement functions are	ensure that the procurement functions are	
carried out in accordance with the relevant	carried out in accordance with the relevant	
financial regulations and rules of UN-Women.	financial regulations and rules of UN-Women.	
To this end, the Chief Procurement Officer:	To this end, the Chief Procurement Officer:	
(i) Shall establish the necessary	(i) Shall establish the necessary	
controls, including for delegation of authority,	controls, including for delegation of authority,	
and shall issue administrative instructions for	and shall issue administrative instructions for	
purposes necessary to protect the integrity of	purposes necessary to protect the integrity of	
the procurement process and interest of the	the procurement process and interest of the	
Organization;	Organization;	
(ii) Shall establish review committees, at	(ii) Shall establish review committees, at	
Headquarters and other locations, to render	Headquarters and other locations, to render	
written advice to the Chief Procurement	written advice to the Chief Procurement	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Officer on procurement actions leading to the award or amendment of procurement contracts, which, for purposes of these regulations and rules, includes agreements or other written instruments such as purchase orders, and contracts that involve revenue to UN-Women. The Chief Procurement Officer shall establish the composition and the terms of reference of such committees, which shall include the types and monetary values of proposed procurement actions subject to review by the committees. (b) The Chief Procurement Officer is accountable for the contracting of individual consultants who provide personal and/or professional services to UN-Women. The Chief Procurement Officer shall establish the necessary controls and may delegate authority	Officer on procurement actions leading to the award or amendment of procurement contracts, which, for purposes of these regulations and rules, includes agreements or other written instruments such as purchase orders, and contracts that involve revenue to UN-Women. The Chief Procurement Officer shall establish the composition and the terms of reference of such committees, which shall include the types and monetary values of proposed procurement actions subject to review by the committees. (b) The Chief Procurement Officer is accountable for the contracting of individual consultants who provide personal and/or professional services to UN-Women. The Chief Procurement Officer shall establish the necessary controls and may delegate authority	Reason for change (see categories above)
to staff in fulfilling the purposes of this paragraph.	to staff in fulfilling the purposes of this paragraph.	
Rule 2402 No contract shall be entered into on behalf of UN-Women except by the Chief Procurement Officer or an authorized delegate. All such authorizations shall be in writing. The Chief Procurement Officer may cooperate with other organizations of the United Nations system to meet the procurement requirements of UN-Women, provided that the regulations and rules of those organizations are in principle consistent with those of UN-Women. The Chief Procurement Officer may, as appropriate, enter into agreements for such purposes. Such cooperation may include carrying out common procurement actions together, or UN-Women entering into a contract in reliance on a procurement decision of another organization, or requesting another organization to carry out procurement	Rule 2402 No contract shall be entered into on behalf of UN-Women except by the Chief Procurement Officer or an authorized delegate. All such authorizations shall be in writing. The Chief Procurement Officer may cooperate with other organizations of the United Nations system to meet the procurement requirements of UN-Women, provided that the regulations and rules of those organizations are in principle consistent with those of UN-Women. The Chief Procurement Officer may, as appropriate, enter into agreements for such purposes. Such cooperation may include carrying out common procurement actions together, or UN-Women entering into a contract in reliance on a procurement decision of another organization, or requesting another organization to carry out procurement	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
activities on behalf of UN-Women. The Chief Procurement Officer may, to the extent authorized by relevant decisions of the Executive Board in respect of procurement activities, cooperate with a Government, nongovernmental organization, or other public international organization, and, as appropriate, enter into agreements for such purposes. Rule 2403 Consistent with the provisions contained in regulation 24.2 above, and except as otherwise provided below, procurement contracts shall be awarded on the basis of effective competition, and, to this end, the competitive process shall, as necessary, include: (a) Acquisition planning for developing an overall procurement strategy and procurement methodologies; (b) Market research for identifying potential suppliers; (c) Consideration of prudent commercial practices; and (d) Formal methods of solicitation, utilizing invitations to bid or requests for proposals on the basis of advertisement or direct solicitation of invited suppliers; or informal methods of solicitation, such as requests for quotations. The Chief Procurement Officer shall issue administrative instructions concerning the types of procurement activities and monetary values for which such methods of solicitation are to be used.	activities on behalf of UN-Women. The Chief Procurement Officer may, to the extent authorized by relevant decisions of the Executive Board in respect of procurement activities, cooperate with a Government, nongovernmental organization, or other public international organization, and, as appropriate, enter into agreements for such purposes. Rule 2403 Consistent with the provisions contained in regulation 24.2 above, and except as otherwise provided below, procurement contracts shall be awarded on the basis of effective competition, and, to this end, the competitive process shall, as necessary, include: (a) Acquisition planning for developing an overall procurement strategy and procurement methodologies; (b) Market research for identifying potential suppliers; (c) Consideration of prudent commercial practices; and (d) Formal methods of solicitation, utilizing invitations to bid or requests for proposals on the basis of advertisement or direct solicitation of invited suppliers; or informal methods of solicitation, such as requests for quotations. The Chief Procurement Officer shall issue administrative instructions concerning the types of procurement activities and monetary values for which such methods of solicitation are to be used.	No changes
Rule 2404 The award of a procurement contract shall be made after due consideration has been given to the general principles described in regulation 24.2 and in accordance with the following:	Rule 2404 The award of a procurement contract shall be made after due consideration has been given to the general principles described in regulation 24.2 and in accordance with the following:	No changes

Current IIN Women EDDs	Proposed Revised FRRs	
Current UN-Women FRRs	<u> </u>	Reason for change (see categories above)
(a) When a formal invitation to bid has	(a) When a formal invitation to bid has	
been issued, the procurement contract shall be	been issued, the procurement contract shall be	
awarded to the qualified bidder whose bid	awarded to the qualified bidder whose bid	
substantially conforms to the requirements set	substantially conforms to the requirements set	
forth in the solicitation documents and is	forth in the solicitation documents and is	
evaluated to be the lowest cost to UN Women;	evaluated to be the lowest cost to UN Women;	
and	and	
(b) When a formal request for proposals	(b) When a formal request for proposals	
has been issued, the procurement contract	has been issued, the procurement contract	
shall be awarded to the qualified proposer	shall be awarded to the qualified proposer	
whose proposal, all factors considered, is the	whose proposal, all factors considered, is the	
most responsive to the requirements set forth	most responsive to the requirements set forth	
in the solicitation documents.	in the solicitation documents.	
The Chief Procurement Officer may, in the	The Chief Procurement Officer may, in the	
interest of UN-Women, reject bids or	interest of UN-Women, reject bids or	
proposals for a particular procurement action,	proposals for a particular procurement action,	
recording the reasons for rejection in writing.	recording the reasons for rejection in writing.	
The Chief Procurement Officer shall then	The Chief Procurement Officer shall then	
determine whether to undertake a new	determine whether to undertake a new	
solicitation, or to directly negotiate a	solicitation, or to directly negotiate a	
procurement contract pursuant to rule 2407	procurement contract pursuant to rule 2407	
below, or to terminate or suspend the	below, or to terminate or suspend the	
procurement action.	procurement action.	
Rule 2405	Rule 2405	
The Chief Procurement Officer may determine	The Chief Procurement Officer may determine	
for a particular procurement action that using	for a particular procurement action that using	
formal methods of solicitation is not in the	formal methods of solicitation is not in the	
best interest of UN-Women:	best interest of UN-Women:	
(a) When the value of the procurement is	(a) When the value of the procurement is	
below the monetary amount established for	below the monetary amount established for	
formal methods of solicitation;	formal methods of solicitation;	No abangas
(b) When there is no competitive	(b) When there is no competitive	No changes
marketplace for the requirement, such as	marketplace for the requirement, such as	
where a monopoly exists, where prices are	where a monopoly exists, where prices are	
fixed by legislation or government regulation,	fixed by legislation or government regulation,	
or where the requirement involves a	or where the requirement involves a	
proprietary product or service;	proprietary product or service;	
(c) When there has been a previous	(c) When there has been a previous	
determination or there is a need to standardize	determination or there is a need to standardize	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
the requirement;	the requirement;	
(d) When the proposed procurement	(d) When the proposed procurement	
contract is the result of cooperation with other	contract is the result of cooperation with other	
organizations of the United Nations system,	organizations of the United Nations system,	
pursuant to rule 2402 above;	pursuant to rule 2402 above;	
(e) When offers for identical	(e) When offers for identical	
requirements have been obtained	requirements have been obtained	
competitively within a reasonable period and	competitively within a reasonable period and	
the prices and conditions offered remain	the prices and conditions offered remain	
competitive;	competitive;	
(f) When, within a reasonable prior	(f) When, within a reasonable prior	
period, a formal solicitation has not produced	period, a formal solicitation has not produced	
satisfactory results;	satisfactory results;	
(g) When the proposed procurement	(g) When the proposed procurement	
contract is for the purchase or lease of real	contract is for the purchase or lease of real	
property;	property;	
(h) When there is a genuine exigency for	(h) When there is a genuine exigency for	
the requirement;	the requirement;	
(i) When the proposed procurement	(i) When the proposed procurement	
contract relates to obtaining services that	contract relates to obtaining services that	
cannot be objectively evaluated; or	cannot be objectively evaluated; or	
(j) When the Chief Procurement Officer	(j) When the Chief Procurement Officer	
otherwise determines that a formal solicitation	otherwise determines that a formal solicitation	
will not give satisfactory results.	will not give satisfactory results.	
When a determination is made pursuant to	When a determination is made pursuant to	
subparagraphs (a) to (j) above, the Chief	subparagraphs (a) to (j) above, the Chief	
Procurement Officer shall record the reasons	Procurement Officer shall record the reasons	
in writing and may then award a procurement	in writing and may then award a procurement	
contract, either on the basis of an informal	contract, either on the basis of an informal	
method of solicitation, or on the basis of a	method of solicitation, or on the basis of a	
directly negotiated contract, to a qualified	directly negotiated contract, to a qualified	
vendor whose offer substantially conforms to	vendor whose offer substantially conforms to	
the requirement at an acceptable price.	the requirement at an acceptable price.	
Rule 2406	Rule 2406	
Written procurement contracts shall be used to	Written procurement contracts shall be used to	
formalize every procurement for a monetary	formalize every procurement for a monetary	No changes
value over specific thresholds established by	value over specific thresholds established by	
the Chief Procurement Officer. Such	the Chief Procurement Officer. Such	
arrangements shall, as appropriate, specify in	arrangements shall, as appropriate, specify in	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
detail:	detail:	
(a) The nature of the products or	(a) The nature of the products or	
services being procured;	services being procured;	
(b) The quantity being procured;	(b) The quantity being procured;	
(c) The contract or unit price;	(c) The contract or unit price;	
(d) The period covered;	(d) The period covered;	
(e) Conditions to be fulfilled, including	(e) Conditions to be fulfilled, including	
the UN-Women conditions of contract;	the UN-Women conditions of contract;	
(f) Terms of delivery and payment; and	(f) Terms of delivery and payment; and	
(g) The name and address of the	(g) The name and address of the	
supplier.	supplier.	
The requirement for written procurement	The requirement for written procurement	
contracts shall not be interpreted to restrict the	contracts shall not be interpreted to restrict the	
use of any electronic means of data	use of any electronic means of data	
interchange. Before using any electronic	interchange. Before using any electronic	
means of data interchange, the Chief	means of data interchange, the Chief	
Procurement Officer shall ensure that the	Procurement Officer shall ensure that the	
electronic data interchange system is capable	electronic data interchange system is capable	
of ensuring authentication and confidentiality	of ensuring authentication and confidentiality	
of the information.	of the information.	
Rule 2407	Rule 2407	
Except where normal commercial practice or	Except where normal commercial practice or	
the interests of UN-Women so require, no	the interests of UN-Women so require, no	
contract shall be made on behalf of UN-	contract shall be made on behalf of UN-	
Women that requires a payment or payments	Women that requires a payment or payments	
in advance of the delivery of products or the	in advance of the delivery of products or the	
performance of contractual services.	performance of contractual services.	
Whenever an advance payment is agreed in	Whenever an advance payment is agreed in	No abancas
accordance with administrative instructions	accordance with administrative instructions	No changes
and justification issued by the Chief	and justification issued by the Chief	
Procurement Officer, the reason therefore	Procurement Officer, the reason therefore	
shall be recorded. Progress payments may be	shall be recorded. Progress payments may be	
permitted pursuant to normal commercial	permitted pursuant to normal commercial	
practice or in the interest of the Organization,	practice or in the interest of the Organization,	
in accordance with administrative instructions	in accordance with administrative instructions	
issued by the Chief Procurement Officer.	issued by the Chief Procurement Officer.	
Regulation 24.4	Regulation 24.4	IPSAS General
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall:	Director shall:	IPSAS Expense.

Current UN Women EDDs	Dropogod Davigod EDDs	
Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
(a) Establish detailed financial rules and	(a) Establish detailed financial rules and	
procedures in order to ensure effective	procedures in order to ensure effective	
financial administration and the exercise of	financial administration and the exercise of	
economy;	economy;	
(b) Designate the staff who may make	(b) Designate the staff who may make	
commitments on behalf of UN-Women;	commitments on behalf of UN-Women;	
(c) Designate the staff who record the receipt	(c) Designate the staff who record the receipt	
of goods and services on behalf of UN-	of goods and services on behalf of UN-	
Women;	Women;	
(d) Cause all commitments and recording of	(d) Cause all commitments and recording of	
expenses to be made on the basis of	expenses to be made on the basis of	
supporting documents which ensure that funds	supporting documents which ensure that	
are available to cover the anticipated claims;	resources are available to cover the anticipated	
(e) Ensure that all commitment decisions are	claims;	
within the UN-Women mandate and provide	(e) Ensure that all commitment decisions are	
best value for money to the organization;	within the UN-Women mandate and provide	
(f) Designate the staff who verify that	best value for money to the organization;	
payments may be made on behalf of UN-	(f) Designate the staff who verify that	
Women;	payments may be made on behalf of UN-	
(g) Cause all payments to be made on the	Women;	
basis of supporting vouchers and other	(g) Cause all payments to be made on the	
documents which ensure that the services or	basis of supporting vouchers and other	
goods have been received, and that payments	documents which ensure that the services or	
have not previously been made;	goods have been received, and that payments	
(h) Designate the officers who may receive	have not previously been made;	
moneys on behalf of UN-Women;	(h) Designate the officers who may receive	
(i) Maintain an internal financial control	moneys on behalf of UN-Women;	
which shall provide for an effective current	(i) Maintain an internal financial control	
examination and review of financial	which shall provide for an effective current	
transactions in order to ensure:	examination and review of financial	
(i) The regularity of the receipt, custody and	transactions in order to ensure:	
disposal of all funds and other financial	(i) The regularity of the receipt, custody and	
resources of UN-Women;	disposal of all funds and other financial	
(ii) The conformity of expenses and	resources of UN-Women;	
commitments with the budgets, appropriations	(ii) The conformity of commitments and	
or other financial provisions decided upon by	disbursements with the budgets,	
the Executive Board; and	appropriations or other financial provisions	
(iii) The economic use of the resources of UN-	decided upon by the Executive Board; and	
Women.	(iii) The economic use of the resources of UN-	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
	Women.	
Regulation 24.5 There shall be a separation of duties as defined by the UN-Women internal control framework. Rule 2408 (a) The Director, Division of Management and Administration, shall ensure that, except as provided in Rule 2411 (c), no expense shall be incurred unless it is supported by an appropriate commitment document, signed by a committing officer pursuant to rule 2409. Except as otherwise provided in Rule 2408 (b), action to commit shall be based on a written contract, purchase order, agreement or other form of undertaking. (b) Any increase in the amount of a commitment in excess of an amount established by the Under-Secretary-General/Executive Director pursuant to subparagraph (a) shall require an amended commitment document to be issued. Should an	Regulation 24.5 There shall be a separation of duties as defined by the UN-Women internal control framework. Rule 2408 (a) The Director, Division of Management and Administration, shall ensure that, except as provided in rule 2411 (c), no expense shall be incurred unless it is supported by an appropriate commitment document, signed by a committing officer pursuant to rule 2409. Except as otherwise provided in rule 2408 (b), action to commit shall be based on a written contract, purchase order, agreement or other form of undertaking. (b) Any increase in the amount of a commitment in excess of an amount established by the Under-Secretary-General/Executive Director pursuant to subparagraph (a) shall require an amended commitment document to be issued. Should an	No changes Editorial
invoice be presented for payment in an amount which exceeds the amount of the commitment by more than an amount established by the Under-Secretary-General/Executive Director, the commitment must be amended.	invoice be presented for payment in an amount that exceeds the amount of the commitment by more than an amount established by the Under-Secretary-General/Executive Director, the commitment must be amended.	
Rule 2409 Committing officers: (a) The Under-Secretary-General/Executive Director shall designate: (i) One or more staff as committing officer for the procurement of all goods and services, for each organizational unit, including country offices. (ii) The responsibilities of those committing officers, including those for specific accounts	Rule 2409 Committing officers: (a) The Under-Secretary-General/Executive Director shall designate: (i) One or more staff as committing officer for the procurement of all goods and services, for each organizational unit, including country offices. (ii) The responsibilities of those committing officers, including those for specific accounts	IPSAS General

Susgined to them. (b) Any authority granted and responsibility assigned to each staff is for the individual and cannot be delegated. Alternates may also be designated to act in the absence of the committing officer(s). (c) The purpose of committing funds is to ensure that: (i) The activities to be financed are within the UN-Women mandate and policies, within the approved strategy, and within the framework and plan of UN-Women. (ii) Funds necessary to satisfy the present or anticipated claim are currently available in the relevant account for which the committing officer is responsible. (iii) The commitment decision provides best value for money to the organization. (iv) The committent of the Under-Secretary-General/Executive Director and, if appropriate, referred to the Disciplinary Committee. (c) The Under-Secretary-General/Executive Director may arrange for an electronic/digital committing process as required by this rule. Proposed Revised FRRs assigned to them. (b) Any authority granted and responsibility assigned to each staff is for the individual and cannot be delegated. Alternates may also be designated to act in the absence of the committing resources is to ensure that: (i) The activities to be financed are within the UN-Women mandate and policies, within the approved strategy, and within the framework and plan of UN-Women. (ii) Resources necessary to satisfy the present or anticipated claim are currently available in the relevant account for which the committing of which the committing process should be brought to the attention of the Under-Secretary-General/Executive Director and, if appropriate, referred to the Disciplinary Committee. (c) The Under-Secretary-General/Executive Director shall designate the staff that may have authority to approve all appropriate, referred to the Disciplinary and establish and the proposed of the committing process as required by this rule. Proposed Revised FRRs assigned to each staff is for the individual and cannot the designate the signed to each staff			
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General/Executive Director shall designate the staff that may have authority to approve all General/Executive Director shall designate the staff that may have authority to approve all			
staff that may have authority to approve all staff that may have authority to approve all			No changes
	payments under all accounts and establish	payments under all accounts and establish	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
applicable procedures.	applicable procedures.	, , , , , , , , , , , , , , , , , , ,
(b) Those staff so designated shall have	(b) Those staff so designated shall have	
the responsibility to verify that payments and	the responsibility to verify that payments and	
other financial transactions may be carried out	other financial transactions may be carried out	
on behalf of UN Women. The responsibility	on behalf of UN Women. The responsibility	
assigned to a verifying officer cannot be	assigned to a verifying officer cannot be	
delegated.	delegated.	
Rule 2411	Rule 2411	
(a) A verifying officer shall approve a	(a) A verifying officer shall approve a	
voucher for payment when:	voucher for payment when:	
(i) It has been determined that payment	(i) It has been determined that payment had	
had not previously been made;	not previously been made;	
(ii) It is supported by documents which	(ii) It is supported by documents, which	
indicate that the goods or services for which	indicate that the goods or services for which	
payment is claimed have been received or	payment is claimed have been received or	
rendered in accordance with the terms of the	rendered in accordance with the terms of the	
contract and the related obligation;	contract and the related commitment;	
(iii) The payment is made against a recorded	(iii) The payment is made against a recorded	
obligation of resources entered into by an	commitment of resources entered into by an	
appropriate committing officer or a valid	appropriate committing officer or a valid	
budget, where applicable;	budget, where applicable;	
(iv) The payment is not made for personal	(iv) The payment is not made for personal	IDCAC Evenes
purposes; and	purposes; and	IPSAS Expense
(v) No other information is available	(v) No other information is available which	Editorial
which would bar the payment.	would bar the payment.	Editorial
(b) Should an invoice be presented for	(b) Should an invoice be presented for	
payment in an amount which exceeds the	payment in an amount that exceeds the	
existing relevant obligation by the amount	existing relevant commitment by the amount	
specified by the Under-Secretary-	specified by the Under-Secretary-	
General/Executive Director in accordance	General/Executive Director in accordance	
with rule 2408 (b) or more, prior commitment	with rule 2408 (b) or more, prior commitment	
of resources by a committing officer is	of resources by a committing officer is	
required.	required.	
(c) For payments for which funds did	(c) For payments for which resources	
not need to be reserved by the recording of an	did not need to be reserved by the recording of	
obligation in accordance with rule 2408 (b),	a commitment in accordance with rule 2408	
the documentation supporting the payment	(b), the documentation supporting the payment	
voucher must be signed by a committing	voucher must be signed by a committing	
officer before the payment may be approved	officer before the payment may be approved	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
by a verifying officer.	by a verifying officer.	
(d) The Under-Secretary-	(d) The Under-Secretary-	
General/Executive Director may arrange for	General/Executive Director may arrange for	
an electronic/digital verification process,	an electronic/digital verification process,	
provided that the ledger and the associated	provided that the ledger and the associated	
payment system have adequate safeguards to	payment system have adequate safeguards to	
ensure the integrity of the verification process.	ensure the integrity of the verification process.	
(e) Any undue interference with the	(e) Any undue interference with the	
verification process should be brought to the	verification process should be brought to the	
attention of the Under-Secretary-	attention of the Under-Secretary-	
General/Executive Director and, if	General/Executive Director and, if	
appropriate, referred to the Disciplinary	appropriate, referred to the Disciplinary	
Committee.	Committee.	
25. Management of property	25. Management of inventory, property, plant and equipment and other assets	Inventory, property, plant and equipment
Regulation 25.1	Regulation 25.1	
The Under-Secretary-General/Executive		
Director is responsible and accountable for	The Under-Secretary-General/Executive	
managing the property of UN-Women	Director is responsible and accountable for	
effectively and efficiently in furtherance of its	managing the inventory, property, plant and	
mandate and activities.	equipment of UN-Women effectively and	
(a) The management of property	efficiently in furtherance of its mandate and	
includes actions necessary for receipt,	activities.	
maintenance and disposal of property of UN-	(a) The management of inventory,	Inventory, property, plant and equipment
Women.	property, plant and equipment includes actions	
(b) The Under-Secretary-	necessary for its receipt, maintenance and	
General/Executive Director may delegate	disposal.	
authority, as appropriate, for such	(b) The Under-Secretary-	
management of property.	General/Executive Director may delegate	
	authority, as appropriate, for such	
	management of inventory, property, plant and	
	equipment.	
Rule 2501	Rule 2501	
The Chief Procurement Officer is accountable	The Chief Procurement Officer is accountable	Inventory, property, plant and equipment
to the Under-Secretary-General/Executive	to the Under-Secretary-General/Executive	
Director for the management of the property	Director for the management of the inventory,	Other – change terminology Survey Boards
of UN-Women. The Chief Procurement	property, plant and equipment of UN-Women.	to Committees to reflect actual practice.
Officer shall establish such controls necessary	The Chief Procurement Officer shall establish	
for the recording, safekeeping, maintenance	such controls necessary for the recording,	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
and disposal of such property. The Chief	safekeeping, maintenance and disposal of such	
Procurement Officer may further delegate	inventory, property, plant and equipment. The	
authority to staff at Headquarters and other	Chief Procurement Officer may further	
locations, as may be appropriate in fulfilling	delegate authority to staff at Headquarters and	
the purposes of these rules. The Chief	other locations, as may be appropriate in	
Procurement Officer is also responsible for	fulfilling the purposes of these rules. The	
establishing the types and values of property	Chief Procurement Officer is also responsible	
that shall be recorded.	for establishing the types and values of	
(a) The Chief Procurement Officer shall	inventory, property, plant and equipment that	
establish property survey boards for	shall be recorded.	
Headquarters and other locations to render	(a) The Chief Procurement Officer shall	
written advice to him or her in respect of loss,	establish procurement review committees for	
damage or other discrepancy regarding the	Headquarters and other locations to render	
property of UN-Women. The Chief	written advice to him or her in respect of loss,	
Procurement Officer shall establish the	damage or other discrepancy regarding the	
composition and terms of reference of such	inventory, property, plant and equipment of UN-Women. The Chief Procurement Officer	
boards, which shall include procedures for determining the cause of such loss, damage or	shall establish the composition and terms of	
other discrepancy, the disposal action, and the	reference of such committees, which shall	
degree of responsibility, if any, attaching to	include procedures for determining the cause	
any official of UN-Women or other party, for	of such loss, damage or other discrepancy, the	
such loss, damage or other discrepancy.	disposal action, and the degree of	
(b) The Chief Procurement Officer shall	responsibility, if any, attaching to any official	
establish administrative instructions governing	of UN-Women or other party, for such loss,	
the sale of property and may delegate	damage or other discrepancy.	
authority to staff as may be appropriate in	(b) The Chief Procurement Officer shall	
fulfilling the purposes of this paragraph.	establish administrative instructions governing	
	the sale of inventory, property, plant and	
	equipment and may delegate authority to staff	
	as may be appropriate in fulfilling the	
	purposes of this paragraph.	
K. United Nations Board of Auditors	K. United Nations Board of Auditors	No changes
26. United Nations Board of Auditors	26. United Nations Board of Auditors	ivo changes
Regulation 26.1	Regulation 26.1	
The United Nations Board of Auditors will be	The United Nations Board of Auditors will be	
completely independent and have the sole	completely independent and have the sole	No changes
responsibility of the external audit of the UN-	responsibility of the external audit of the UN-	
Women account.	Women account.	
Regulation 26.2	Regulation 26.2	IPSAS General
I	i	

Current UN-Women FRRs

The provisions of article VII of the United Nations Financial Regulations and Rules shall apply, mutatis mutandis, to UN-Women, except that:

- (a) The reports of the United Nations Board of Auditors, together with the audited financial statements and the comments thereon of the Advisory Committee, shall also be transmitted to the members of the Executive Board. Executing agencies or, under the harmonized operational modalities, implementing partners, which are organizations of the United Nations system shall transmit to the Under-Secretary-General/Executive Director for submission to the Executive Board biennial accounts showing the status of funds allocated to them by the Under-Secretary-General/Executive Director for the execution of UN-Women activities. Effective from their submissions for the year 2012, executing agencies or, under the harmonized operational modalities, implementing partners, which are organizations of the United Nations system shall, where applicable, transmit to the Under-Secretary-General/Executive Director for submission to the Executive Board, annual accounts showing the status of funds allocated to them by the Under-Secretary-General/Executive Director. Such accounts shall bear audit certificates from the external auditors of the organizations and shall be accompanied by their reports, if any, and copies of any relevant resolutions adopted by their legislative or governing bodies; and
- (b) In submitting the above accounts to the Executive Board, the Under-Secretary-General/Executive Director shall comment on the auditors' substantive observations and on

Proposed Revised FRRs

The provisions of article VII of the United Nations Financial Regulations and Rules shall apply, mutatis mutandis, to UN-Women, except that:

(a) The reports of the United Nations Board of Auditors, together with the audited financial statements and the comments thereon of the Advisory Committee, shall also be transmitted to the members of the Executive Board. Executing agencies or, under the harmonized operational modalities, implementing partners, which are organizations of the United Nations system shall, where applicable, transmit to the Under-Secretary-General/Executive Director for submission to the Executive Board, annual accounts showing the status of resources allocated to them by the Under-Secretary-General/Executive Director for the execution of UN-Women activities. Such accounts shall bear audit certificates from the external auditors of the organizations and shall be accompanied by their reports, if any, and copies of any relevant resolutions adopted by their legislative or governing bodies; and

(b) In submitting the above accounts to the Executive Board, the Under-Secretary-General/Executive Director shall comment on

Reason for change (see categories above)

Before 2012, there was provision in the regulation to receive audit opinion for a biennium relating to executing/implementing partners that are Un organizations. From 2012, all executing/implementing partners for UN Women that are UN organisations have adopted IPSAS, therefore only annual audit reports are applicable.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
their follow-up.	the auditors' substantive observations and on	
	their follow-up.	
Regulation 26.3	Regulation 26.3	
The Under-Secretary-General/Executive	The Under-Secretary-General/Executive	
Director shall ensure that, except for	Director shall ensure that, except for	
organizations of the United Nations system,	organizations of the United Nations system,	
executing entities shall require their auditors to follow the audit principles and procedures	executing entities shall require their auditors to follow the audit principles and procedures	
prescribed for the United Nations in respect of	prescribed for the United Nations in respect of	
resources obtained from or through UN-	resources obtained from or through UN-	
Women, and shall ensure that each UN	Women, and shall ensure that each UN	
Women programme activity is audited at least	Women programme activity is audited at least	
once in its lifetime, or as otherwise required	once in its lifetime, or as otherwise required	
pursuant to the relevant agreements governing	pursuant to the relevant agreements governing	
such programme activities, except in the case	such programme activities, except in the case	No changes
of sector budget support and of pooled funds.	of sector budget support and of pooled funds.	
In the case of sector budget support or pooled	In the case of sector budget support or pooled	
funds, resources obtained from or through	funds, resources obtained from or through	
UN-Women shall be audited in accordance	UN-Women shall be audited in accordance	
with the audit provisions established in the	with the audit provisions established in the	
agreement among the participants in, and	agreement among the participants in, and	
governing, the sector budget support or pooled	governing, the sector budget support or pooled	
funds, consistent with the policies and	funds, consistent with the policies and	
procedures for UN-Women participation in direct budget support and pooled funds,	procedures for UN-Women participation in direct budget support and pooled funds,	
established by the Under-Secretary-	established by the Under-Secretary-	
General/Executive Director.	General/Executive Director.	
General Discussion	General/Executive Director.	
Changes in definitions		
Regulation 27.1	Regulation 27.1	
For the purposes of the financial regulations	For the purposes of the financial regulations	
for UN-Women, the following definitions of	for UN-Women, the following definitions of	No changes.
the main entities involved in activities of UN-	the main entities involved in activities of UN-	
Women shall apply: Administrator shall mean the Administrator	Women shall apply: Administrator shall mean the Administrator	
of UNDP or the official to whom the	of UNDP or the official to whom the	No changes
Administrator has delegated authority and	Administrator has delegated authority and	ino changes
Assimilistrator has delegated authority and	1 Administrator has deregated authority and	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
responsibility for the matter in question;	responsibility for the matter in question;	
Advisory Committee shall mean the Advisory Committee on Administrative and Budgetary Questions;	Advisory Committee shall mean the Advisory Committee on Administrative and Budgetary Questions;	No changes
Executing agency (also referred to as "executing entity") shall mean the entity responsible for execution of UN-Women programme activities as defined in regulation 27.2; and	Executing agency (also referred to as "executing entity") shall mean the entity responsible for execution of UN-Women programme activities as defined in regulation 27.2;	Editorial (deleted "and")
Under-Secretary-General/Executive Director shall mean the Under-Secretary- General/Executive Director of UN-Women or the official to whom the Under-Secretary- General/Executive Director has delegated authority and responsibility for the matter in question;	Under-Secretary-General/Executive Director shall mean the Under-Secretary-General/Executive Director of UN-Women or the official to whom the Under-Secretary-General/Executive Director has delegated authority and responsibility for the matter in question;	No changes
General Assembly shall mean the General Assembly of the United Nations;	General Assembly shall mean the General Assembly of the United Nations;	No changes
Government shall mean the Government of a State Member of the United Nations or of a specialized agency or of the International Atomic Energy Agency. "Recipient" when used in conjunction with "Government" shall mean the Government, as defined above, of a country which receives UN-Women assistance and applies also, mutatis mutandis, to all entities entitled, as a result of an Executive Board decision, to receive UN-Women assistance;	Government shall mean the Government of a State Member of the United Nations or of a specialized agency or of the International Atomic Energy Agency. "Recipient" when used in conjunction with "Government" shall mean the Government, as defined above, of a country which receives UN-Women assistance and applies also, mutatis mutandis, to all entities entitled, as a result of an Executive Board decision, to receive UN-Women assistance;	No changes
Host Government shall mean the Government, as defined, of a country within whose legal boundaries UN-Women provides a programme of assistance;	Host Government shall mean the Government, as defined, of a country within whose legal boundaries UN-Women provides a programme of assistance;	No changes
Implementing partner (also referred to as "implementing agency") shall mean, for UN-Women project activities carried out under the harmonized operational modalities established in response to General Assembly resolution	Implementing partner (also referred to as "implementing agency") shall mean, for UN-Women project activities carried out under the harmonized operational modalities established in response to General Assembly resolution	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
56/201 of 21 December 2001 on the triennial	56/201 of 21 December 2001 on the triennial	
policy review of operational activities for	policy review of operational activities for	
development of the United Nations system,	development of the United Nations system,	
the entity to which the Under-Secretary-	the entity to which the Under-Secretary-	
General/Executive Director has entrusted the	General/Executive Director has entrusted the	
implementation of UN-Women assistance	implementation of UN-Women assistance	
specified in a signed document, along with the	specified in a signed document, along with the	
assumption of full responsibility and	assumption of full responsibility and	
accountability for the effective use of UN-	accountability for the effective use of UN-	
Women resources and the delivery of outputs	Women resources and the delivery of outputs	
as set forth in such document.	as set forth in such document.	
Secretary-General shall mean the Secretary-	Secretary-General shall mean the Secretary-	
General of the United Nations or the official	General of the United Nations or the official	
to whom the Secretary-General has delegated	to whom the Secretary-General has delegated	No changes
authority and responsibility for the matter in	authority and responsibility for the matter in	
question;	question;	
UN-Women shall mean the United Nations	UN-Women shall mean the United Nations	
Entity for Gender Equality and the	Entity for Gender Equality and the	
Empowerment of Women established by	Empowerment of Women established by	No changes
General Assembly resolution 64/289 of 2 July	General Assembly resolution 64/289 of 2 July	
2010 on system-wide coherence;	2010 on system-wide coherence;	
UNDP shall mean the United Nations	UNDP shall mean the United Nations	
Development Programme established by	Development Programme established by	No changes
General Assembly resolution 2029 (XX) of 22	General Assembly resolution 2029 (XX) of 22	The changes
November 1965;	November 1965;	
Regulation 27.2	Regulation 27.2	
For the purposes of the financial regulations	For the purposes of the financial regulations	
for UN-Women, unless the context requires	for UN-Women, unless the context requires	
otherwise, the terms set out in this regulation	otherwise, the terms set out in this regulation	
shall have the definitions assigned to them as	shall have the definitions assigned to them as	No changes
specified below. These definitions are	specified below. These definitions are	
supplemented by the terms used under the	supplemented by the terms used under the	
International Public Sector Accounting	International Public Sector Accounting	
Standards. The terms are listed in alphabetical order.	Standards. The terms are listed in alphabetical order.	
Accountability shall mean the obligation of UN-Women and its staff members to be	Accountability shall mean the obligation of UN-Women and its staff members to be	
answerable for all decisions made and actions	answerable for all decisions made and actions	IPSAS General
taken by them, and to be responsible for	taken by them, and to be responsible for	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
honouring their commitments, without qualification or exception. Accountability includes achieving objectives and expected results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to UN-Women approved by United Nations intergovernmental bodies in compliance with all relevant resolutions, decisions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system for staff performance management and with due recognition to the important role of the relevant oversight bodies and in accordance with existing practice in full compliance with accepted recommendations.	honouring their commitments, without qualification or exception. Accountability includes achieving objectives and expected results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to UN-Women approved by United Nations intergovernmental bodies in compliance with all relevant resolutions, decisions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of resources; all aspects of performance, including a clearly defined system for staff performance management and with due recognition to the important role of the relevant oversight bodies and in accordance with existing practice in full compliance with accepted recommendations.	
Administrative and operational support costs shall mean the expenses reimbursed as a result of the administration of programme activities financed from UN-Women funds.	Administrative and operational support costs shall mean the expenses reimbursed as a result of the administration of programme activities financed from UN-Women resources.	IPSAS general.
Allocation shall mean a financial authorization issued by the Under-Secretary-General/Executive Director to incur expenditures and commitments for specific purposes relating to UN-Women programme activities and within specified limits, during a definite period.	Allocation shall mean a financial authorization issued by the Under-Secretary-General/Executive Director to incur commitments and disbursements for specific purposes relating to UN-Women programme activities and within specified limits, during a definite period.	ISAS expense
Allotment shall mean a financial authorization issued by the Under-Secretary-General/Executive Director to enter into commitments and incur expenses for specific purposes related to the support budget and within specified limits, during a definite period.	Allotment shall mean a financial authorization issued by the Under-Secretary-General/Executive Director to enter into commitments and incur expenses for specific purposes related to the integrated budget and within specified limits, during a definite period.	New cost classifications and harmonisation of Integrated Budget

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
Appropriation shall mean the total amount approved by the Executive Board for specified purposes in the current support budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved.	Appropriation shall mean the total amount approved by the Executive Board for specified purposes in the current integrated budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved.	New cost classifications and harmonisation of Integrated Budget
Appropriation line shall mean a subdivision of the appropriation for which a specific amount is shown in the appropriation resolution and within which the Under-Secretary-General/Executive Director is authorized to make transfers without prior approval.	Appropriation line shall mean a subdivision of the appropriation for which a specific amount is shown in the appropriation resolution and within which the Under-Secretary-General/Executive Director is authorized to make transfers without prior approval.	No changes
Assessed contribution shall mean a contribution to the regular budget of the United Nations from Member States of the United Nations according to the scale of assessments determined by the General Assembly.	Assessed contribution shall mean a contribution to the regular budget of the United Nations from Member States of the United Nations according to the scale of assessments determined by the General Assembly.	No changes
Budget shall mean a financial authorization issued by the Under-Secretary-General/Executive Director to make commitments and to incur expenses for specific purposes related to UN Women activities and within specified limits, during a definite period.	Budget shall mean a financial authorization issued by the Under-Secretary-General/Executive Director to make commitments and to incur expenses for specific purposes related to UN Women activities and within specified limits, during a definite period.	No changes
Co-financing shall mean a resource mobilization modality through which contributions, as defined in regulation 25.2 (iii), may be received in support of specified purposes consistent with the policies, aims and activities of UN-Women. These contributions may be in the form of cost-sharing or trust funds and shall be considered over and above the regular resources available for programmes.	Co-financing shall mean a resource mobilization modality through which contributions, as defined in regulation 25.2 (iii), may be received in support of specified purposes consistent with the policies, aims and activities of UN-Women. These contributions may be in the form of cost-sharing or trust funds and shall be considered over and above the regular resources available for programmes.	No changes
Commitment shall mean an engagement arising from a contract, agreement or undertaking that has been entered into for the	Commitment shall mean an engagement arising from a contract, agreement or undertaking that has been entered into for the	New cost classifications and harmonisation of Integrated Budget

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
current year or one or more future years in respect of a programming activity, or the support budget.	current year or one or more future years in respect of a programming activity, or the integrated budget.	
Committing officer shall mean a UN-Women staff member who has been delegated the authority to commit UN-Women resources and has accepted accountability for it.	Committing officer shall mean a UN-Women staff member who has been delegated the authority to commit UN-Women resources and has accepted accountability for it.	No changes
 Contribution shall mean cash or in-kind resources received from a Government or intergovernmental institution; United Nations agencies; or non-governmental sources, including foundations, private sector organizations and individuals. Contributions cover programme costs as well as programme support and management and administration costs. Contribution in cash shall mean payment made in cash received by UN Women. Contribution in kind shall mean the provision of goods and services including capital assets received by UN-Women. 	 Contribution shall mean cash or in-kind resources received or receivable from a Government or intergovernmental institution; United Nations agencies; or non-governmental sources, including foundations, private sector organizations and individuals. Contributions cover programme costs as well as programme support and management costs. Contribution in cash shall mean payment made in cash received by UN Women. Contribution in kind shall mean the provision of goods and services including capital assets received by UN-Women. 	New cost classifications and harmonisation of Integrated Budget – "and administration" deleted.
Cost-sharing shall mean an arrangement by which the costs of projects that are normally charged to UN-Women regular resources, including the reimbursement of indirect costs, are covered in full or in part by a contribution or contributions from the recipient Government, or from one or more Governments other than the recipient Government, or from an organization or organizations of the United Nations system, or from intergovernmental institutions or agencies not part of the United Nations system. Such an arrangement may be made on the following basis: • Project cost-sharing, whereby the	 Cost-sharing shall mean an arrangement by which the costs of projects that are normally charged to UN-Women regular resources, including the reimbursement of indirect costs, are covered in full or in part by a contribution or contributions from the recipient Government, or from one or more Governments other than the recipient Government, or from an organization or organizations of the United Nations system, or from intergovernmental institutions or agencies not part of the United Nations system. Such an arrangement may be made on the following basis: Project cost-sharing, whereby the 	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
contribution relates to a specific project;	contribution relates to a specific project;	
• Programme cost-sharing , whereby the	Programme cost-sharing, whereby the	
contribution relates not to a specific project	contribution relates not to a specific project	
but to all or several projects in a recipient	but to all or several projects in a recipient	
country or region; and	country or region; and	
• Third party cost-sharing, which can be	• Third party cost-sharing, which can be	
either project or programme cost-sharing,	either project or programme cost-sharing,	
whereby the contribution is paid by one or	whereby the contribution is paid by one or	
more entities other than the recipient	more entities other than the recipient	
Government.	Government.	
Government.	Government.	
Counterpart contributions shall mean the agreed contributions of recipient Governments made for the cost of specific services and facilities as set out in the individual project documents related to programme activities undertaken for, or with that Government. Country programme shall mean the programme of UN-Women assistance in a particular country, prepared by UN-Women in partnership with the Government of that country in line with the United Nations Development Assistance Framework, if any, indicating the proposed use of UN-Women resources towards the achievement or furtherance of national goals in line with the	Counterpart contributions shall mean the agreed contributions of recipient Governments made for the cost of specific services and facilities as set out in the individual project documents related to programme activities undertaken for, or with that Government. Country programme shall mean the programme of UN-Women assistance in a particular country, prepared by UN-Women in partnership with the Government of that country in line with the United Nations Development Assistance Framework, if any, indicating the proposed use of UN-Women resources towards the achievement or furtherance of national goals in line with the	No changes No changes
UN-Women mandate during the period covered by the country programme.	UN-Women mandate during the period covered by the country programme.	
Disbursement shall mean the amount paid.	Disbursement shall mean the amount paid.	No changes
Ex-gratia payment shall mean a payment made where there is no legal liability but the moral obligation is such as to make payment justifiable.	Ex-gratia payment shall mean a payment made where there is no legal liability but the moral obligation is such as to make payment justifiable.	No changes
Execution shall mean:	Execution shall mean:	No changes
UN-Women programme activities not carried	UN-Women programme activities not carried	ino changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
out under the harmonized operational	out under the harmonized operational	
modalities established in response to General	modalities established in response to General	
Assembly resolution 56/201 of 21 December	Assembly resolution 56/201 of 21 December	
2001 on the triennial policy review of	2001 on the triennial policy review of	
operational activities for development of the	operational activities for development of the	
United Nations system, assuming the overall	United Nations system, assuming the overall	
management of specific UN-Women	management of specific UN-Women	
programme activities and the acceptance of	programme activities and the acceptance of	
accountability to the Under-Secretary-	accountability to the Under-Secretary-	
General/Executive Director for the effective	General/Executive Director for the effective	
use of UN-Women resources; and	use of UN-Women resources; and	
• UN-Women programme activities carried out	UN-Women programme activities carried out	
under the harmonized operational modalities	under the harmonized operational modalities	
established in response to General Assembly	established in response to General Assembly	
resolution 56/201, assuming the overall	resolution 56/201, assuming the overall	
ownership of and responsibility for specific	ownership of and responsibility for specific	
UN Women programme activities and the	UN Women programme activities and the	
acceptance of accountability for results.	acceptance of accountability for results.	
Fully funded shall mean that funds in support	Fully funded shall mean that resources in	
of a project are available in the form of cash	support of a project are available in the form	
received, an irrevocable letter of credit, or, subject to guidelines established by the	of cash received, an irrevocable letter of credit, or, subject to guidelines established by	IPSAS general
Executive Board, an agreement signed by UN-	the Executive Board, an agreement signed by	-
Women and the donor.	UN-Women and the donor.	
Funds administered by UN-Women shall	Resources administered by UN-Women	
include funds in the UN-Women account, co- financing funds and other funds established by	shall include resources in the UN-Women account, co-financing resources and other	
the Executive Board or the Under-Secretary-	resources established by the Executive Board	IPSAS general
General/Executive Director.	or the Under-Secretary-General/Executive Director.	
Implementation shall mean:	Implementation shall mean:	
UN-Women project activities not carried out	UN-Women project activities not carried out	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
under the harmonized operational modalities established in response to General Assembly resolution 56/201, the procurement and delivery of UN-Women project activity inputs and their use in producing outputs; • UN-Women project activities carried out under the harmonized operational modalities established in response to General Assembly resolution 56/201 and their overall management; and Delivery of project activities to achieve specified results, including the procurement and delivery of UN-Women project activity inputs and their use in producing outputs.	under the harmonized operational modalities established in response to General Assembly resolution 56/201, the procurement and delivery of UN-Women project activity inputs and their use in producing outputs; • UN-Women project activities carried out under the harmonized operational modalities established in response to General Assembly resolution 56/201 and their overall management; and • Delivery of project activities to achieve specified results, including the procurement and delivery of UN-Women project activity inputs and their use in producing outputs.	
Indirect costs shall mean the expenses incurred as a result of the management and administration of programme activities and funds.	Indirect costs shall mean the expenses incurred as a result of the management of programme activities and resources.	IPSAS general
	Integrated Budget shall mean Appropriations for UN-Women activities related to Programme, Development Effectiveness, United Nations Development Coordination, Management and Special Purposes.	New definitions - New cost classifications and harmonisation of Integrated Budget
	Intangible assets shall mean identifiable non-monetary assets without physical substance.	New definitions - Inventory, property, plant and equipment
	Inventory shall mean i) assets to be transferred in the implementation of Programme Activities; ii) any other assets that may be held for transfer (or sale) in the ordinary course of UN-Women's activities.	New definitions - Inventory, property, plant and equipment
T. 2	IPSAS shall mean International Public Sector Accounting Standards.	New definitions
Liquidity shall mean the difference between	Liquidity shall mean the difference between	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
current assets and current liabilities. In the	current assets and current liabilities. In the	
specific context of UN-Women, this shall	specific context of UN-Women, this shall	
normally be taken to mean the sum of working	normally be taken to mean the sum of working	
capital and reserves.	capital and reserves.	
Management and administration of UN-	Management Activities shall mean activities	
Women shall mean the activities of UN Women organizational units whose primary	with the primary function of promoting the identity, direction and well-being of UN-	
Women organizational units whose primary functions are the maintenance of the identity,	Women. These include executive direction,	
direction and well-being of UN-Women. This	representation, external relations and	
shall typically include units that carry out the	partnerships, corporate communications,	New cost classifications and harmonisation
functions of executive direction, policy and	planning and resource management, legal,	of Integrated Budget
evaluation, external relations, information,	oversight, audit, corporate evaluation,	or integrated Budget
planning and resource management, finance	information technology, finance,	
and administration, and audit.	administration, security and human resources.	
,	This includes activities and associated costs of	
	a recurring and non-recurring nature.	
Obligation shall mean an engagement, such as		
a contract, agreement or undertaking that has		
been entered into, involving a liability against		Deleted as no longer applicable.
the resources of the current year in respect of		Deleted as no longer applicable.
a programme activity, or of the current budget		
period in respect of the support budget.		
Other resources shall mean the resources of	Other resources shall mean the resources of	
UN-Women, other than regular resources,	UN-Women, other than regular resources,	
which are received for a specific programme	which are received for a specific programme	No changes
purpose consistent with the mandate of UN-	purpose consistent with the mandate of UN-	
Women and for the provision of specific	Women and for the provision of specific	
services to third parties.	services to third parties.	
	Outstanding commitment shall mean the portion of a commitment that has not yet been	New definitions - IPSAS expense
	disbursed, accrued or discharged.	New definitions - IF SAS expense
Partially funded shall mean the authority to	Partially funded shall mean the authority to	
allocate funds against current or anticipated	allocate resources against current or	IPSAS general
future years' revenue.	anticipated future years' revenue.	II SAIS general
	Pledge shall mean a written intention by a	
	donor to contribute a specified amount at a	IPSAS Revenue
	future date.	
Pooled funds shall refer to resources for	Pooled funds shall refer to resources for	No shances
financing expenses within a sector or a	financing expenses within a sector or a	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
programme through the pooling of the	programme through the pooling of the	
financial resources by the participating	financial resources by the participating	
partners (see also "Sector budget support").	partners (see also "Sector budget support").	
Programme within the context of the form of	Programme within the context of the form of	
presentation of the support budget shall mean	presentation of the integrated budget shall	
the direct inputs needed to achieve the goals	mean the direct inputs needed to achieve the	
of a specific project or programme for	goals of a specific project or programme for	New cost classifications and harmonisation
development cooperation. This may typically	development cooperation. This may typically	of Integrated Budget
include experts, support personnel, supplies,	include experts, support personnel, inventory,	of integrated Badget
property, plant and equipment, subcontracts,	property, plant and equipment, subcontracts,	
cash assistance and individual or group	cash assistance and individual or group	
training.	training.	
Programme activities shall mean activities	Programme activities shall mean activities	
directly associated with the planning,	directly associated with the planning,	
programming and implementation of UN-	programming and implementation of UN-	New cost classifications and harmonisation
Women assistance through country, regional	Women assistance through country, regional	of Integrated Budget – "and
and interregional programmes/projects and	and interregional programmes/projects and	administration" deleted.
shall be distinguished from activities of a	shall be distinguished from activities of a	
programme support and management and administration nature.	programme support and management nature.	
	Decayare and all many	
Programme support shall mean organizational units whose primary function is	Programme support shall mean organizational units whose primary function is	
the development, formulation, delivery and	the development, formulation, delivery and	
evaluation of UN-Women programmes. This	evaluation of UN-Women programmes. This	
would include units that provide backstopping	would include units that provide backstopping	No changes
for programmes on either a technical,	for programmes on either a technical,	
thematic, geographic, logistical or	thematic, geographic, logistical or	
administrative basis.	administrative basis.	
Project shall mean a separately identified	Project shall mean a separately identified	
undertaking relating to matters assisted by	undertaking relating to matters assisted by	
UN-Women in accordance with its mandate	UN-Women in accordance with its mandate	No changes
that forms part of a country or intercountry	that forms part of a country or intercountry	
programme, unless it is a stand-alone project.	programme, unless it is a stand-alone project.	
Project document shall mean the formal	Project document shall mean the formal	
document, including revisions thereof,	document, including revisions thereof,	
covering the agreed arrangements for the	covering the agreed arrangements for the	No shanges
implementation of a project. It shall also	implementation of a project. It shall also	No changes
include other instruments as the parties may	include other instruments as the parties may	
conclude define the particulars of such	conclude define the particulars of such	

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
assistance and the respective responsibilities of the parties in more detail in regard to such projects.	assistance and the respective responsibilities of the parties in more detail in regard to such projects.	
	Property, plant and equipment shall consist of tangible assets held for use in the activities of UN-Women or for administrative purposes and are expected to be used over more than one financial period.	New definitions - Inventory, property, plant and equipment
Regular budget shall consist of the portion of assessed contributions allocated to UN-Women through the United Nations Programme Budget, which is prepared by the Secretary-General and approved by the General Assembly. UN-Women shall prepare Programme Budget proposals for the forthcoming financial period at such times and in such detail as the United Nations Under-Secretary-General for Management may prescribe and, in accordance with the Financial Regulations and Rules governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2008/8).	Regular budget shall consist of the portion of assessed contributions allocated to UN-Women through the United Nations Programme Budget, which is prepared by the Secretary-General and approved by the General Assembly. UN-Women shall prepare Programme Budget proposals for the forthcoming financial period at such times and in such detail as the United Nations Under-Secretary-General for Management may prescribe and, in accordance with the Financial Regulations and Rules governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8).	Corrected reference from ST/SGB/2008/8 to ST/SGB/2000/8
Regular resources shall consist of resources available to UN-Women that are commingled and shall comprise assessed contributions from the United Nations regular budget under the grant modality; unearmarked revenue from voluntary contributions, including governmental or intergovernmental payments to UN-Women; other unearmarked contributions from non-governmental sources including foundations, private sector organizations and individuals; interest earnings; and miscellaneous revenue.	Regular resources shall consist of resources available to UN-Women that are commingled and shall comprise assessed contributions from the United Nations regular budget under the grant modality; unearmarked revenue from voluntary contributions, including governmental or intergovernmental payments to UN-Women; other unearmarked contributions from non-governmental sources including foundations, private sector organizations and individuals; interest earnings; and miscellaneous revenue.	No changes
Resources administered by UN-Women shall mean all contributions received and all income earned by UN-Women.	Resources administered by UN-Women shall mean all contributions received and all revenue earned by UN-Women.	IPSAS revenue

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
	Revenue shall mean the inflow of contributions, fees and other consideration received by or due to UN-Women.	New definitions - IPSAS revenue
	Special Purpose Activities shall mean activities of a cross-cutting nature that involve either (i) Capital Investments, or (ii) services for other United Nations System organizations, and the costs of which do not relate to the Management Activities of UN-Women. Capital Investments in the context of Special Purpose Activities shall refer to significant projects involving purchases or improvements of UN-Women assets of a tangible or intangible nature.	New definitions - New cost classifications and harmonisation of Integrated Budget
Strategic plan shall mean the document that sets the overall direction and provides the framework for guiding UN-Women support to programme countries to achieve their nationally owned development objectives.	Strategic plan shall mean the document that sets the overall direction and provides the framework for guiding UN-Women support to programme countries to achieve their nationally owned development objectives.	No changes
Support budget shall cover the budget for one or more years for the costs of programme support and management and administration services of UN-Women.		Deleted. New cost classifications and harmonisation of Integrated Budget - "integrated budget" replaces "support budget"
Trust fund shall mean a fund or funds accepted by UN-Women under the terms of these financial regulations and rules to finance activities specified by the contributor, which activities must be consistent with the policies, aims and activities of UN-Women.	Trust fund shall mean a fund or resources accepted by UN-Women under the terms of these financial regulations and rules to finance activities specified by the contributor, which activities must be consistent with the policies, aims and activities of UN-Women.	IPSAS general
	United Nations Development Coordination Activities shall mean activities supporting the coordination of development activities of the United Nations System.	New cost classifications and harmonisation of Integrated Budget
UN-Women account shall mean the account established for the purpose of accounting for all revenue to UN-Women, but excluding funds of trust funds established by the Executive Board or the Under-Secretary-	UN-Women accounts shall mean the accounts established for the purpose of accounting for all resources entrusted to UN-Women and activities thereby financed, and shall include: (a) The regular resources account, which shall	New definitions - Expansion of categories in IPSAS compliant financial statements.

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
General/Executive Director.	include all regular resources of UN-Women, activities thereby financed, and related revenue; and (b) The other resources account, which shall include all other resources of UN-Women, activities thereby financed, and related revenue; (c) The assessed contributions account, which shall include all resources received by UN-Women from assessed contributions; (d) The UN-Women funds account, which shall include all resources received by funds and programmes entrusted to the Under-Secretary-General/Executive Director, activities thereby financed, and related revenue.	
UN-Women assistance to a project shall mean the contribution to a project that is funded from the UN-Women account.	UN-Women assistance to a project shall mean the contribution to a project that is funded from the UN-Women account.	No changes
UN-Women resources shall mean resources credited to the UN-Women regular resources account or other resources account.	UN-Women resources shall mean resources credited to the UN-Women regular resources account or other resources account.	No changes
Verifying officer shall mean a UN-Women staff member who has been delegated the authority to verify payments against UN-Women resources and has accepted accountability for it.	Verifying officer shall mean a UN-Women staff member who has been delegated the authority to verify payments against UN-Women resources and has accepted accountability for it.	No changes
Voluntary contributions shall mean annual contributions to UN-Women from Governments of States Member of the United Nations, of the specialized agencies or of the International Atomic Energy Agency, or from non-governmental sources, including foundations, private sector organizations and individuals.	Voluntary contributions shall mean annual contributions to UN-Women from Governments of States Member of the United Nations, of the specialized agencies or of the International Atomic Energy Agency, or from non-governmental sources, including foundations, private sector organizations and individuals.	No changes
Working capital shall mean the residual of cash flows into and out of UN-Women used to provide advances to executing entities or, under the harmonized operational modalities,	Working capital shall mean the residual of cash flows into and out of UN-Women used to provide advances to executing entities or, under the harmonized operational modalities,	No changes

Current UN-Women FRRs	Proposed Revised FRRs	Reason for change (see categories above)
implementing partners, fund outstanding commitments and pay ongoing administrative	implementing partners, fund outstanding commitments and pay ongoing administrative	
expenses.	expenses.	
Written or writing shall mean a duly signed	Written or writing shall mean a duly signed	
paper document or a document in	paper document or a document in	
electronic/digital form that can be	electronic/digital form that can be	No changes
authenticated as having been produced by an	authenticated as having been produced by an	
authorized individual.	authorized individual.	