



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

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Decisions adopted by the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women at its 2023 sessions

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Decisions

2023/1

Financial report and audited financial statements for the year ended 31 December 2021 and Report of the Board of Auditors

The Executive Board,

1. *Takes note* of the report of the United Nations Board of Auditors for the year ended 31 December 2021;
2. *Takes note with appreciation* of the eleventh unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2021;
3. *Takes note* of the management response of UN-Women to the report of the United Nations Board of Auditors for the year ended 31 December 2021;
4. *Encourages* UN-Women to continue implementation of the recommendations of the report in a timely manner, inter alia, in relation to unmapped activities in the annual workplan, unresolved financial findings of partners' audits, and ongoing efforts to strengthen procurement processes;
5. *Acknowledges* the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and support UN-Women's efforts in not having any long outstanding recommendations from the Board of Auditors;
6. *Calls on* UN-Women to state the impacts of implemented recommendations, including on organizational culture, in its reporting on audit recommendations;
7. *Takes note* of the amendments made to the rules, related to the internal audit function, as part of the Financial Rules and Regulations (UNW/2023/CRP.2), and asks UN-Women to assess the need for a comprehensive review and to report back to the Executive Board at the annual session 2023;
8. *Calls on* UN-Women to reduce its unallocated regular resources balance, as appropriate, and requests an update on steps taken in this regard in advance of the annual session 2023.

14 February 2023

2023/2

Third-party joint assessment on the governance and oversight functions of the Executive Boards

The Executive Board,

1. Decides, after consultation with the relevant Executive Boards of the United Nations development system, as requested by decision 2022/8 paragraph 8, to select the JIU as the implementing Entity of the Third-Party Joint Assessment on Governance and Oversight Functions of the Executive Boards, with the JIU delivering the assessment report by the end of 2023.

14 February 2023

2023/3**Annual Report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the implementation of the Strategic Plan 2022–2025***The Executive Board,*

1. *Takes note* of the report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the implementation of the Strategic Plan 2022–2025, and commends UN-Women on its strong performance to date;

2. *Recognizes* UN-Women's contribution and its focused engagement within the United Nations development system to ensure that gender equality and women and girls empowerment continue to be an integral part of the sustainable development agenda;

3. *Encourages* UN-Women to make full use of its comparative advantage and to continue the full implementation of its triple mandate, in accordance with A/RES/64/289, which includes normative support, UN system-wide coordination and operational activities;

4. *Welcomes* the transparent manner in which the unallocated regular resources surplus was brought to the attention of the Executive Board and calls on UN-Women to continue reducing its unallocated resources balance in a timely manner;

5. *Welcomes* the steps taken by UN-Women so far on the unallocated regular resources surplus, encourages UN-Women to further consider measures to improve forward looking and efficient budget management and requests an update in this regard in advance of the first regular session 2024;

6. *Takes notes* with concern of the funding gap in regular resources, and encourages all countries in a position to do so to increase voluntary contributions for the full and effective implementation of the Strategic Plan 2022–2025, and encourage strengthened partnerships in this regard;

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

21 June 2023

2023/4**Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women 2022***The Executive Board,*

1. *Takes note* of the 2022 report on the evaluation function of UN-Women and the Independent Evaluation Service 2023 programme of work and budget;

2. *Takes note with appreciation* that UN-Women continues to maintain an independent, credible and useful evaluation function and of its contribution to systemwide gender-responsive evaluation efforts and national evaluation capacity development, and encourages UN-Women to continue to make use of evaluation results including in its decision making processes;

3. *Notes* the report on the corporate evaluation of UN-Women's contribution to women's economic empowerment, takes note of the ongoing development of a UN-Women strategy on Women economic empowerment; and requests UN-Women to provide an informal briefing on the development of the strategy prior to its completion, and present the strategy to the board for information no later than the first regular session 2024;

4. *Encourages* UN-Women to implement the whole set of recommendations of the corporate evaluation of UN-Women's contribution to women's economic empowerment, towards sufficiently strengthening and resourcing UN-Women's work in this regard, and requests UN-Women to report on its implementation within the Annual Report of the Executive Director 2023, which will be considered for decision at the annual session 2024;

5. *Recalls* previous Executive Board decisions on the Report on the evaluation function, and *requests* UN-Women to continue its efforts to achieve a high evaluation performance with a specific focus on key performance indicators which can be further improved;

6. *Encourages* UN-Women to increase investments towards allocation of at least 2 per cent and up to 3 per cent of its total programme expenditure to the evaluation function, and requests UN-Women to continue working to safeguard the independence of the Independent Evaluation Service and ensuring evaluation expertise in the Advisory Committee on Oversight (ACO);

7. *Encourages* the IES to continue to seek opportunities with other United Nations agencies to conduct further joint evaluations, including Country Framework evaluations, and independent system-wide evaluations in line with General Assembly resolution 72/279 on repositioning the United Nations Development System;

8. *Expresses* continuing support for strengthening the evaluation function in UN-Women and the utilization of evaluations, in line with the Evaluation Policy as endorsed by the Executive Board in 2020.

21 June 2023

2023/5

Report on internal audit and investigation activities for the period from 1 January to 31 December 2022

The Executive Board,

1. *Takes note* of the report on internal audit and investigation activities for the period from 1 January to 31 December 2022;

2. *Takes note* of the Advisory Committee on Oversight's annual report;

3. *Takes note* of the management response to these two reports;

4. *Urges* UN-Women management, based on the concerning gaps identified by the Advisory Committee on Oversight, to strengthen its second line of defence, enhance investment in its ability to implement oversight recommendations, ensure sufficient and stable capacity in particular at the decentralized level, and to advance the preparation of a Statement of Internal Controls process;

5. *Further urges* UN-Women management to prioritize the implementation of those UN-BoA recommendations from 2021 and past years, which are still in progress but for which the ACO found the proposed actions insufficiently addressed;

6. *Recalls* decision 2023/1, notes with appreciation the completion of the initial assessment of the Financial Rules and Regulations and requests that UN-Women undertake a comprehensive review of the Financial Rules and Regulations to submit the revised Financial Rules and Regulations for approval to the Executive Board at the Second Regular Session 2025;

7. *Encourages* UN-Women to increase resources, as available, for the audit and investigation function;

8. *Expresses* its continuing support for the UN-Women Independent Evaluation and Audit Services (IEAS), reiterates the importance of its full independent and direct access to the Executive Board and of the full independence of the IEAS, including through the current practice that the Office comply with the standards of the International Professional Practice Framework by the Institute of Internal Auditors and requests at least one annual closed briefing to the Executive Board to discuss its annual workplan, the consolidated risk assessment, and any updates and concerns related to budget and staffing;

9. *Requests* the IEAS to continue to further improve its annual report by including substantive analysis of findings and continue providing an overview of strategic and systemic issues and trends, and encourage the Office to undertake a proactive approach in high-risk areas that are susceptible to fraud, corruption and other wrongdoing and include a discussion of these efforts in its annual report;

10. *Encourages* UN-Women Advisory Committee on Oversight to continue to present its annual report and key considerations to the Executive Board at the annual session, and encourages the management of UN-Women to continue to ensure gender balance and geographical representation in the composition of the Committee membership;

11. *Recalls* its decision 2022/8 on the self-assessment of the independence of the IEAS and requests an update from UN-Women to the Executive Board through an informal briefing before the second regular session of 2023, on the status of implementation of the recommendations included in the self-assessment of the independence of the Office.

21 June 2023

2023/6

Implementation of General Assembly resolution 72/279 on the repositioning of the United Nations Development System

The Executive Board,

1. *Takes note* of the update provided by UN-Women on the implementation of General Assembly resolution 72/279 and related mandates on the repositioning of the United Nations development system (UNDS) in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;

2. *Takes note* of the commitment of UN-Women to the United Nations development system repositioning and encourages UN-Women to continue to work closely with other UNDS entities, under the leadership of the Resident Coordinator in the country, to support countries, whilst delivering on its mandate, in achieving the Sustainable Development Goals, in line with the UNSDCF and national plans, needs and priorities;

3. *Recalls* its decision 2022/6 and requests UN-Women to continue to implement resolutions 72/279, 75/233 and 76/4 and to support the efforts of the UNDS in implementing related mandates;
4. *Calls* on UN-Women to strengthen efforts to implement the Management and Accountability Framework, notes the evolving nature of the Framework, and calls on the organization to share its experiences in implementing the Framework at all levels;
5. *Recalls* decision 2022/6 and requests UN-Women to continue to include contributions of representatives at country level and regional directors to the implementation of UNDS reform within existing reporting;
6. *Requests* UN-Women to report on the complete UNDS Reform Checklist as an annex to existing annual reporting on the implementation efforts on the repositioning of the United Nations development system;
7. *Also requests* UN-Women to continue to strive for inter-agency harmonization of reporting on implementation efforts and results of the repositioning of the United Nations development system, including improved delivery of development programming at the country level;
8. *Recalls* the QCPR and stresses the importance of integrated solutions to address complex, multi-faceted challenges impacting achievement of the Sustainable Development Goals, and requests UN-Women to continue supporting collaboration in joint analysis, needs assessments, planning, including collective outcomes and programme delivery, and update the Board within existing reporting mechanisms;
9. *Further requests* UN-Women to continue to update the Executive Board annually on its implementation efforts on the repositioning of the United Nations development system and to include this as an item for decision during the annual session.

21 June 2023

2023/7

Update on UN-Women policies and procedures to tackle sexual exploitation and abuse and sexual harassment

The Executive Board,

1. *Takes note of* the updates by UN-Women on actions to prevent and respond to sexual exploitation and abuse, and sexual harassment;
2. *Recalls* decision 2022/2, and notes with appreciation, the progress made and the need for continued effort to prevent and respond to sexual exploitation and abuse and sexual harassment, as part of the ‘zero tolerance for inaction’ approach, including ensuring that the required actions implemented at country, regional and global levels are properly resourced and deliver impact;
3. *Notes* UN-Women’s efforts to conduct risk assessments in respect of sexual exploitation and abuse; to work with implementing partners to assess and support their capacity to ensure adequate safeguards to prevent and respond to sexual exploitation and abuse; and to provide victims and survivors with support and assistance;
4. *Requests* UN-Women to continue to take action to ensure a victim/survivor-centred, system-wide and coherent approach to preventing and

responding to sexual exploitation and abuse and sexual harassment, and to continue to foster an inclusive and respectful organizational culture where all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment;

5. *Encourages* UN-Women in this regard to continue to report to the Executive Board at its annual sessions about all cases in a transparent and accountable manner, and ensure that reporting mechanisms are safe, inclusive and victim/survivor-centered, and to strengthen its efforts in whistle-blower protection against retaliation;

6. *Encourages* UN-Women to continue to strive for inter-agency harmonization of reporting, and in this regard requests UN-Women to develop a more uniform template for its future reports on this topic, to be shared with the Executive Board, to better track year-on-year progress against indicators, allow for enhanced comparison of reports and gain a more strategic understanding of the results, impact and organizational culture change achieved from its efforts and activities;

7. *Further encourages* UN-Women to continue to increase its system-wide collaboration efforts to improve coordination, reporting and transparency and to work effectively with relevant UN entities at country, regional and global levels to ensure the exchange of lessons learned and best practices from the entire United Nations system;

8. *Expresses support for* the continued use of ClearCheck, and invites UN-Women to examine how ClearCheck and the Misconduct Disclosure Scheme can be used to complement each other to further improve vetting and to provide an update to the Board;

9. *Further encourages* UN-Women to consider piloting the Misconduct Disclosure Scheme.

21 June 2023

2023/8

Report on the Integrated Budget Estimate for the United Nations Entity for Gender Equality and the Empowerment of Women for the Biennium 2024–2025

The Executive Board,

1. *Takes note* of the UN-Women integrated budget estimates for 2024–2025, which presents a single, integrated budget proposal that includes all budgetary categories, to implement the Entity’s Strategic Plan 2022–2025;

2. *Notes* UN-Women’s efforts in presenting a zero-growth budget;

3. *Approves* gross institutional budget resources in the amount of \$204.4 million to support organizational effectiveness and efficiency, and notes that these estimates include an amount of \$41.2 million for cost recovery from other resources (earmarked voluntary contributions), including the six additional P4 coordination posts in the field with additional cost implications offset through efficiency gains;

4. *Notes* that in the event that actual cost recovery is higher than the estimates included in the budget proposal, the additional amount may be used for management activities to allow more regular resources to be used for development activities, requests the Under-Secretary-General/Executive Director to report to the Executive Board on its utilization in the context of the next budget proposal;

5. *Takes note with appreciation* of the report of the Advisory Committee on Administrative and Budgetary Questions on the UN-Women integrated budget, 2024–2025, the recommendations of the Advisory Committee, and the related response of UN-Women to the ACABQ report, and requests UN-Women to address the recommendations and to report back to the Executive Board in the context of the next Integrated Budget, or as appropriate, on actions taken including on balanced staffing structures in particular in gender and geographic representation and questions related to staff and non-staff personnel, as well as including on the observations regarding the implementation of the cost recovery policy; and

6. *Notes* the urgent need for increased investment in gender equality and women’s empowerment to support the results as set out in the Strategic Plan 2022–2025, and encourages UN-Women to further engage Member States and other partners to increase their voluntary contributions, especially in regular resources.

13 September 2023

2023/9

Report on the Structured Dialogue on Financing the Results of the UN-Women Strategic Plan

The Executive Board,

1. *Takes note with appreciation* of the report on the Structured Dialogue on Financing the Results of the UN-Women Strategic Plan 2022–2025 (UNW/2023/8) and encourages UN-Women to engage further in structured dialogue with Member States, with a view to tracking, assessing and following up on the level of funding it receives, including of core resources, as well as predictability, flexibility and alignment of resources provided for the implementation of the Strategic Plan 2022–2025;

2. *Notes* the substantial progress made by UN-Women on United Nations entity-specific commitments under the Funding Compact, and encourages UN-Women to continue its efforts to meet the commitments under the Funding Compact, and reaffirms the call for entities of the United Nations development system and Member States to contribute to its full and effective implementation, in accordance with General Assembly resolution 75/233;

3. *Stresses* the importance of sufficient and predictable regular resources, linked to intended and demonstrated results, notes with concern the unmet IRRF regular resources annual targets during the entire Strategic Plan 2018–2021 period and in the first year of the Strategic Plan 2022–2025, and, in this regard, requests UN-Women to continue to encourage Member States to increase and prioritize, according to their capacity, contributions, including multi-year as appropriate, to UN-Women regular resources in a timely and predictable manner in line with the Funding Compact, as regular resources are essential in enabling UN-Women to deliver its triple mandate and to its support of the realization of Agenda 2030;

4. *Emphasizes* the importance of financing for gender equality and women’s empowerment and encourages contributions to UN-Women that are made early and in a predictable manner in support of the implementation of the Strategic Plan 2022–2025;

5. *Notes* the importance of flexible funding in order for UN-Women to deliver its triple mandate effectively and with agility and *encourages* UN-Women to continue its dialogue with Member States through the Structured Dialogue on

Financing, on shifting from tightly earmarked to more flexible funding modalities, where possible, especially regular resources, multi-year, inter-agency pooled funding, and via Strategic Notes, and in support of the mutually reinforcing commitments of the Funding Compact;

6. *Notes* the record high programme expenditure in 2022 and requests that UN-Women continue to provide information, within existing reporting mechanisms, on results achieved with the different types of funding provided;

7. *Encourages* UN-Women to continue to make efforts to improve visibility and increase recognition of contributions, in particular for regular resources;

8. *Recalls* decision 2021/7 on the importance of diversifying the funding base and noting UN-Women's progress in this regard, while also noting the importance of broadening the contributor base, encourages the entity to continue its efforts to diversify its funding base, including with the private sector, foundations, civil society organizations and individuals, and through strengthened partnerships with international financial institutions;

9. *Notes* the importance of effective and efficient collaboration of UN-Women with international financial institutions, whilst delivering on its mandate, and requests that UN-Women, on an annual basis within existing reporting, provide further detail to the Executive Board on joint plans, frameworks and tools underpinning this collaboration, as well as relevant results and outcomes attained; and

10. *Recalls* the decision 2020/8 and encourages UN-Women to continue to engage with Member States and other contributing partners, to implement the cost-recovery policy, avoiding the use of regular resources to subsidize activities financed by non-core resources.

13 September 2023

2023/10

Report on the UN-Women Ethics Function for 1 April–30 June 2023

The Executive Board,

1. *Takes note* with appreciation of the establishment of the Ethics Function, thus strengthening an ethical organizational culture, and encourages the Ethics Function to conduct its work in full independence;

2. *Takes note* of the JIU Review of the Ethics Function in the United Nations system as a source, among others, of guiding principles in support of UN-Women's Ethics Function;

3. *Takes note* of the report on the UN-Women Ethics Function for 1 April–30 June 2023 and the management response;

4. *Requests* UN-Women to stay in continuous dialogue with the United Nations Ethics Panel and the Ethics Network of Multilateral Organizations in order to share best practices and promote coherent standards for ethical conduct, transparency and accountability at UN-Women;

5. *Requests* the Ethics Function to continue to strengthen UN-Women's procedures and policies on protection from retaliation and to continue to provide an annual update to the Board, within the existing reporting mechanism;

6. *Requests* UN-Women management to continuously strengthen an ethical culture throughout the organization; and

7. *Requests* UN-Women management to provide sufficient resources to the Ethics Function to enable the sustainable and independent implementation of the Ethics Function's mandate.

13 September 2023
