Preliminary analysis
of the financial and other implications of General Assembly resolution 72/279
for UN-Women

1. Introduction

1. This paper responds to Executive Board decision 2018/1, paragraph 9, requesting UN-Women to present a preliminary analysis of the financial and other implications of General Assembly resolution 72/279 for UN-Women to the Executive Board at its second regular session in 2018.

2. The adoption of General Assembly resolution 72/279 on the repositioning of the United Nations Development System on 31 May 2018 promises one of the most comprehensive transformations for the UN development system in decades. It provides clear guidance to the UN Development System (UNDS) to enhance its support to the implementation of the 2030 Agenda for Sustainable Development and achieving the Sustainable Development Goals (SDGs). As part of the UNDS, UN-Women must take this guidance into account for its strategic direction and organizational design.

3. Building on initial proposals of the Secretary-General in his report A/72/684–E/2018/7 “Repositioning the United Nations development system to deliver on the 2030 Agenda: our promise for dignity, prosperity and peace on a healthy planet”, the resolution highlights critical mandates, including:

(a) A new generation of United Nations country teams
(b) Reinvigorating the role of the resident coordinator system
(c) Revamping the regional approach
(d) Strategic direction, oversight and accountability for system-wide results
(e) Funding the United Nations development system

4. The repositioning of the UNDS comes at a pivotal time for the gender equality and women’s empowerment agenda with the recognition of the centrality of gender equality and women’s empowerment in the 2030 Agenda, both as a stand-alone Sustainable Development Goal (SDG 5) and as “a crucial contribution to progress across all the Goals and targets” of the Agenda (A/RES/70/1).

5. General Assembly resolution 71/243 on the Quadrennial Comprehensive Policy Review of operational activities for development of the United Nations system (QCPR) also states that “promoting gender equality and the empowerment of all women and girls, in accordance with the
Beijing Declaration and Platform for Action and the outcomes of relevant United Nations conferences and resolutions of the General Assembly [...] is of fundamental importance and has a multiplier effect for achieving sustained and inclusive economic growth, poverty eradication and sustainable development”.

6. UN-Women has been actively engaged in interagency fora focused on improved UNDS coherence over the past few years, particularly considering its UN system coordination mandate. This has included co-leading the development of the latest UNDAF Guidance, which provides common programming guidance to UNCTs. UN-Women advocated for a strong focus on the UN’s value-base, including through the recognition of human rights and gender equality as key programming principles. UN-Women co-led the UNSDG Gender Equality Task Team to update the Resource Book on Mainstreaming Gender Equality in UN Common Programming at the country level. The Entity also co-led the UN working group on strategic financing, including on the role of pooled financing mechanisms to foster collective action, and has been actively engaged in the Business Innovations Strategic Results Group. At the regional and country levels, UN-Women led and/or co-led gender coordination groups within regional UNSDGs to foster joint action and support UNCTs; worked with Resident Coordinators and UNCTs to strengthen gender mainstreaming and UN system coordination in the UNDAF, as well as in the development and implementation of joint programmes at the country level.

7. UN-Women also contributed to the preparatory work led by the Secretary-General on UNDS repositioning, including by inputting in relevant Secretary-General reports. UN-Women continues to contribute to key UNDS repositioning processes through its engagement with the Transition Team in the Executive Office in the Secretary-General, its membership in the UNSDG Core Advisory Group and by deploying staff to related task teams and working groups. Notably, UN-Women will be actively engaged in the UNDAF Design Task Team to review UNDAF guidelines and the UNCT criteria for country presence.

8. Through this continuing engagement, UN-Women is well positioned to advocate for the strategic importance of gender equality and women’s empowerment in the UNDS repositioning process and enhance systemwide results for women and girls. In addition, UN-Women sees the UNDS repositioning as a key opportunity to further enhance its institutional effectiveness and efficiency in support of the implementation of its new Strategic Plan 2018-2021. It is also an opportunity to further other systemwide initiatives in support of gender equality and women’s empowerment, such as the second generation of the UN System-Wide Action Plan on gender equality and women’s empowerment (UN-SWAP 2.0) or the Secretary-General’s gender parity strategy.

9. UN-Women is mindful of other ongoing systemwide reform processes, for example on the restructuring of the UN peace and security pillar. Given UN-Women’s comprehensive and integrated contribution across the three pillars of the UN – peace and security, human rights and sustainable development, UN-Women advocates for the systematic consideration of gender equality and women’s empowerment across these various reform processes. UN-Women will also leverage its participation in the Secretary-General’s Executive Committee and other coordination bodies to make a meaningful contribution to these various processes.
II. Implications of resolution 72/279 for UN-Women

10. This section of the paper will first look at broad implications of resolution 72/279 for UN-Women in the context of its mandate and its Strategic Plan 2018-2021. It will then examine specific implications of each aspect of the resolution for UN-Women.

1. UN-Women’s mandate and strategic plan in a repositioned UNDS

11. As expressed in its founding resolution A/RES/64/289, UN-Women’s creation is grounded in the resolve of Member States to achieve greater UN system coherence. The triple mandate of the Entity of normative support, UN system coordination and operational activities, as well as its ability to work cohesively across the pillars of the UN, position UN-Women well to engage in the UNDS repositioning process. Since its establishment in 2010, the Entity has gone through a maturing process in terms of strategic positioning, institutional strengthening and organizational effectiveness. Its role in leading, coordinating and promoting the accountability of the UN System in its work on gender equality and the empowerment of women positions it particularly well to support efforts for greater coherence.

12. UN-Women’s Strategic Plan and its on-going operationalization supports the implementation of resolution 72/279. The following characteristics of the Strategic Plan are especially relevant in the context of the UNDS repositioning:

- The Strategic Plan principles, strategic priorities and its integrated results and resources framework are fully aligned with the 2030 Agenda and relevant SDGs, including by using SDG indicators and integrating the principle of leaving no one behind.
- The Strategic Plan is guided by General Assembly resolution 71/243 on the QCPR and its principles, strategic priorities and means of implementation guide the work of the Entity. QCPR indicators are included in the integrated results and resources framework. In line with the QCPR, the Strategic Plan aims to support the enhancing of coordination between development work, humanitarian assistance and peacebuilding efforts, in accordance with national plans, needs and priorities and respecting national ownership.
- The Strategic Plan clearly outlines UN-Women’s comparative advantages, explicitly identifying what differentiates it from other UNDS entities and how its triple mandate endows it with a capacity to support Governments and national priorities in a comprehensive manner.
- The Strategic Plan emphasizes UN-Women’s collaborative approach, whereby UN-Women aims to achieve its mandate through partnerships. This is done on the premise that these partnerships start from and leverage the respective mandates and strengths of its partners. UN-Women contributes to these partnerships, acting as a catalyst and fostering gender-responsive approaches and women’s full and equal engagement to accelerate achievement of system-wide results. Through its Flagship Programming Initiatives, UN-Women seeks to define a clear division of responsibilities based on common theories of change.
- The principle of national ownership is central to the Strategic Plan. UN-Women responds to requests for support from Member States in line with national priorities and supports national capacity development as a key strategy for sustainable development.
A key component of UN-Women’s Strategic Plan is the management of knowledge, the production of data and evidence and the provision of integrated policy advice to support Member States and partners, including the UNDS, to identify good practices and measure results in support of the achievement of gender equality and women’s empowerment.

The Strategic Plan supports the Secretary-General’s priority on prevention, including from the perspective of disaster-risk reduction, prevention of violent conflicts and protection of human rights (for example by supporting prevention efforts against violence against women and girls).

The Strategic Plan includes a guiding principle on accountability for results, transparency and cost effectiveness.

13. The Strategic Plan includes a common chapter with UNDP, UNFPA, UNICEF identifying key areas of collaboration, including with other UN entities as well as other partners. The four agencies are committed to complementarily contribute to common results in these key areas, in accordance with respective mandates and comparative advantages. UN-Women has been actively engaged in interagency discussions on the implementation of the common chapter and will continue to keep the Executive Board appraised of progress in this area.


15. UN-Women’s Strategic Plan positions the Entity well to support the development of a system-wide strategic document, under the leadership of the Secretary-General, as requested in resolution 72/279. The recently updated system-wide accountability frameworks for gender equality and women’s empowerment (UN-SWAP 2.0 at corporate level and UNCT-SWAP Scorecard at country team level), with their focus on gender-related SDG results, will also provide a useful basis for inputs.

2. Implications of resolution 72/279 for UN-Women

16. Beyond earlier broader considerations, this section provides an analysis of implication of resolution 72/279 and follows each section of the resolution.

(a) A new generation of UN Country Teams

(i) The United Nations Development Assistance Framework (UNDAF)

17. The positioning of a “revitalized, strategic, flexible and results- and action-oriented United Nations Development Assistance Framework as the most important instrument for the planning and implementation of United Nations development activities in each country, in support of the implementation of the 2030 Agenda for Sustainable Development” represents a key opportunity to strengthen systemwide attention to gender equality and women’s empowerment in the work of UNCTs. UN-Women can build on its engagement to date in UNDAF development processes at

\[1\] GA resolution 72/289 para 1.
the country level to ensure that gender equality and women’s empowerment, both as a goal in itself and as a cross-cutting issue, receives attention.

18. There is a good basis to build on. Currently, 62 percent of UNDAFs feature gender-specific outcome results, up from 47 percent before the Entity was established in 2010. Gender equality is also the number one area of concentration of joint programmes implemented by UNCTs (109 out of total 378).

19. UN-Women provides policy advice, knowledge and evidence on gender equality and women’s empowerment to inform common country assessments (CCA) and UNDAFs. Consistent with its mandate to lead, coordinate and promote the accountability of the UN System in its work on gender equality and the empowerment of women, UN-Women supports the identification and implementation of joint programmes in support of coherent and coordinated UN programming on gender equality and leads inter-agency coordination platforms, such as gender theme groups, to bring greater coherence in the work of UNCTs in this area. In addition, UN-Women leads the development of accountability tools to enhance UN system coordination and coherence on gender equality and women’s empowerment, such as the UNCT-SWAP Gender Equality Scorecard, as well as other resources, such as the Resource Book on Mainstreaming Gender Equality in UN Common Programming at the Country Level or the Resource Guide for Gender Theme Groups, to support gender mainstreaming by Resident Coordinators and UNCTs. The drive for more coherent and joint planning and programming at country level provides an opportunity to further the use of these tools.

20. In its own programming, UN-Women already ensures full alignment of its country-level strategic notes with the UNDAF and national priorities. In addition, the Entity leverages the UNDAF process to determine specific areas of comparative advantage for UN-Women. This can be seen, for example, in the increased focus in its programming and overall a narrower range of outcomes to maximize results (from 985 to 438 outcomes overall since 2014).2 In addition, evaluations have systematically demonstrated the strong level of alignment between UN-Women programmes and national priorities.

21. UN-Women co-led the development of the current UNDAF guidance and will support the development of the updated guidance. This is a key opportunity for UN-Women to contribute in very practical ways to the most central programming tool that will operationalize the UNDS repositioning, while continuing to ensure that such tools contribute to the achievement of gender equality and women’s empowerment.

22. UN-Women will also continue to advance its support to the UNSDG, including at regional level through its regional offices, to strengthen the integration of gender equality in UNDAF development and approval processes as they unfold. UN-Women has significant and relevant in-house coordination expertise to build on to advance the efficiency and effectiveness of the UN system in implementing and defining the UNDAF.

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2 See UNW/2018/6
23. UN-Women is fully committed to collaboratively implement a new generation of UNCTs and ensure that its country presence is tailored and needs-based in line with national priorities and the UNDAF.

24. The UNDS repositioning comes at a time of growth and achievement of results for UN-Women. In 2017, UN-Women reached its highest income to date and achieved or nearly achieved 80 percent of its targets of its Strategic Plan 2014-2017. UN-Women has transformed the scale of its results, operations and delivery to a similar level of middle-sized UN entities. This growth is mostly based on UN-wide initiatives and reflects an increased level of demand for UN-Women’s expertise and support. UN-Women responds to increasing demands with sizable programmes in many countries.

25. In response to that demand, UN-Women needs to consolidate capacity to mainstream gender perspectives in all UNDAFs, as well as advocate for gender equality and women’s empowerment to be a priority area in relevant context. As mentioned earlier, a high percentage of UNDAFs include gender-specific outcomes and gender equality is the number one area for concentration of joint programmes implemented by UNCTs.

26. In this context, it will be essential for UN-Women to retain a meaningful and strategic field presence that allows for enhanced results delivery, particularly in the context of its normative support and UN system coordination functions, at country level. UN-Women will aim to respond to demands at the country level and ensure appropriate operational capacity in countries with sizable targeted initiatives, while balancing needs with the overall level of UN-Women resources. UN-Women will build on its current diversified country presence, which includes Country Offices, Multi-Country Offices and Programme Presences, to refine its country presence model. In so doing, UN-Women will also identify new models and experiment with pilots, such as co-location with other UN entities. It will also further codify its range of services as a non-resident agency when the requirements for a country presence are not met. The importance of UN-Women’s country presence to maximize results has been highlighted by several evaluations, including the Corporate Evaluation of the Regional Architecture (2016), Evaluation of UN-Women’s normative support work and its operational linkages (2015), and the Corporate Evaluation of UN-Women’s contribution to UN system coordination on gender equality and the empowerment of women (2016).

27. As UN-Women further reviews and defines its country presence typology, it will build on the principles outlined in the Strategic Plan 2018-2021, para 122, on UN-Women’s organizational design, including: (i) further differentiation of country presence to enhance responsiveness to country requests in line with resource availability; (ii) special attention to countries that need it most, in line with QCPR guidance; (iii) determination of the level and type of engagement on the basis of an analysis of the extent of gender inequality, based on gender indicators and inequality indices and specific challenges faced by women and girls.

28. These considerations provide a basis for UN-Women’s engagement in UNSDG discussions on defining appropriate UNCT country presence criteria. UN-Women’s priority in this regard will
be to ensure that national partners are adequately supported by the UN system in their efforts to achieve gender equality and women’s empowerment and that, in turn, the UN system receives quality support from UN-Women in this area.

29. UN-Women will contribute to the review of MCOs requested by resolution 72/279.

30. Any financial implications that may arise from changes to the UNCT configuration and UN-Women’s current field presence are expected to emerge only in 2019 and will be incorporated into the budget proposal and approval process by the Executive Board then.

(iii) Knowledge, data, evidence and capacity development

31. As outlined in the Strategic Plan as one of UN-Women’s comparative advantages, the Entity possesses the largest pool of expertise in gender equality and women’s empowerment in the UN system. In addition to contributing to its own programming, given its triple mandate and its experience in knowledge production and sharing, UN-Women can make important contributions to the UN system’s application of knowledge to advance the 2030 Agenda.

32. Given the importance of knowledge for a more coherent UNDS, UN-Women is developing a new knowledge management strategy, which will be presented to the Executive Board in the first regular session of 2019. UN-Women’s knowledge management strategy will take into account the new system of matrixed dual reporting model between its Representatives and Resident Coordinators, to ensure that both can access high quality knowledge on the Entity’s mandate to support country-level programming. UN-Women will also support the integration of gender equality and women’s empowerment in relevant trainings for the implementation of a reinvigorated Resident Coordinator’s system.

33. At the heart of knowledge management should be the objective of facilitating the transfer of know-how and expertise to support countries in achieving the SDGs. Knowledge, data and evidence is central to capacity development, which is a central approach of UN-Women’s support to Member States, as called for in the QCPR. UN-Women already makes important contributions to Member States and the UNDS in knowledge production and sharing, for example, through centres of excellence in partnership with governments and universities, and through the development of flagship reports, such as Progress of the World’s Women. By further strengthening its knowledge management function, UN-Women will enhance its ability to provide robust data and policy analysis adapted to diverse country contexts, including as a non-resident agency when it does not have a country presence.

34. The Strategic Plan underlines key knowledge management practices to amplify UN-Women’s capacity to anticipate emerging issues and trends, to better drive normative advances, and to enhance gender-responsive programming and policy innovations. These elements, which are already being operationalized, include developing a standard set of capacity development modules for each Strategic Plan’s outputs; strengthening knowledge sharing platforms; enhancing Communities of Practice; and further developing South-South collaboration and triangular initiatives. All these efforts support UN-Women’s positioning as a thought leader, and strengthens its operational effectiveness, as well as enhancing joint programming.
35. Moreover, since its establishment, UN-Women invested heavily on the use of information technologies to enable comprehensive access to data and knowledge products, enhance collaboration, productivity, act as a knowledge repository, and more generally to influence organizational culture.

36. Within a repositioned UNDS, UN-Women must demonstrate even more forcefully how it adds value to joint programming by providing timely evidence-based strategies to advance gender equality and women’s empowerment, including through its UN system coordination role. In the context of the implementation of gender equality accountability frameworks (UN-SWAP 2.0 at corporate level and UNCT-SWAP Scorecard at UN country team level), UN-Women supports UN Country Teams by developing, consolidating and sharing knowledge, good practices, guidance documents, training and tools on gender mainstreaming through its dedicated knowledge-sharing platform that contributes to collective learning and greater harmonization across the UN system.

(iv) Common Business Operations

37. Resolution 72/279 paragraph 6 welcomes “measures by the Secretary-General to advance common business operations, where appropriate, including common back-offices, and with the target of 50 per cent common premises by 2021, to enable joint work and generate greater efficiencies, synergies and coherence, and requests the implementation of those measures in accordance with resolution 71/243”.

38. UN-Women has been actively engaged in interagency mechanisms on common business operations and participates in the UNSDG Business Innovations Strategic Results Group, which focuses on delivering results at the country level in line with resolution 72/279, as well as the QCPR.

39. UN-Women is well positioned to move towards common back-office operations and fully supports enhanced efficiency gains that the consolidation of back-offices can accomplish.

40. At the global level, UN-Women already relies on UN system capacities for managing a large proportion of its business operations. It has outsourced to other UN entities parts of its operational functions related to treasury, accounts, human resources, ICT, investigations, ombudsperson and procurement. At country level, over 54 percent of UN-Women country offices are based in common premises shared with one or more agencies facilitating the further implementation of common back-office operations. About half of UN-Women country offices already benefit from and implement common services provided by another agency in the areas of procurement, human resources, ICT and financial management services varying by service area. The number of country offices receiving such services and reliance on other agencies is expected to increase.

41. In addition, over the past 3 years, UN-Women has increased its delegation of authority and decentralization to field offices, while maintaining adequate capacity to ensure compliance, control and oversight of field programme implementation. The decentralization has included delegated authority to UN-Women Regional Directors to manage and oversee field programmes.
42. As the implementation of common back-office operations moves forward in line with resolution 72/279, UN-Women, as a likely service recipient, will focus on ensuring quality and timeliness, as well as the cost relative to the benefit of outsourcing services. To ensure this, and based on the experience of UN-Women to-date, four areas need to be addressed in establishing, expanding and strengthening common back-offices:

(i) **Value for money**: Mechanisms for achieving value for money may include: creating appropriate conditions for choice and/or competition among service providers; avoiding monopolies (or oligopolies) of service provider(s), including by establishing mechanisms for market regulation monitoring, control and intervention and/or permitting entities to “outsource” beyond limited providers.

(ii) **Governance**: Participating entities should be fairly and adequately represented in the governance structures. Smaller entities, such as UN-Women, should have adequate representation as recipients of services.

(iii) **Accountability and transparency**: Procedures must be established to avoid conflict of interest, including a firewall between the common back-office and the agency administering/providing the service. Key Performance Indicators should be established, including quality assurance and timeliness of services. Light touch but meaningful mechanisms for rapid resolution of issues or disputes are important.

(iv) **Harmonization while balancing autonomy**: Each participating entity should continue to own its business and operational decisions, e.g. human resources, procurement, planning and budgeting, while the service provider and administrator should manage the processes to implement these decisions.

43. The full budgetary and financial implications of these changes will require greater clarity on the models and processes that will be put in place systemwide.

(b) **Reinvigorating the role of the resident coordinator system**

(i) **Benefits of a reinvigorated RC system for UN-Women**

44. UN-Women’s founding resolution 64/289 paragraph 56 highlights that the Entity operates as part of the Resident Coordinator system, within the United Nations Country Team, leading and coordinating the work of the country team on gender equality and the empowerment of women, under the overall leadership of the Resident Coordinator.

45. A strong, mutually accountable and effective Resident Coordinator System is hence vital for the implementation of UN-Women’s mandate and achieving greater results for women and girls at country level. An effective Resident Coordinator system plays a key role in strengthening UN-Women’s effectiveness in:

(i) leading UNCTs to implement UN system-wide standards and tools for gender equality and women’s empowerment throughout the UNDAF cycle (including, inter alia, the UNCT-SWAP Scorecard, highlighted in the QCPR);
(ii) joint programming, which expands the UN’s coherent support and strategic partnerships for gender equality and women’s empowerment, in line with international standards and national priorities;

(iii) coordinating the UNCTs joint engagement and interagency inputs in normative processes, such as support to governments for CEDAW and UPR processes, preparatory work for intergovernmental meetings, such as the Commission on the Status of Women, or national review processes for the Beijing Platform for Action, as well as other normative reviews, such as those in conjunction with the 2030 Agenda; and

(iv) convening national partners in support of gender equality and women’s empowerment to scale up and unlock financing, expertise, know-how and innovation.

46. The strengthened authority and accountability of the Resident Coordinator on the development and implementation of the UNDAF, with the alignment of agency-specific and pooled funding thereto, is an opportunity for UN-Women to deepen its support to the UNCT and national counterparts through joint programming, delivered coherently, with joint accountability and reporting on results and greater efficiency, including on financing.

   (ii) Matrixed reporting

47. UN-Women is well placed to implement a clear, matrixed, dual reporting model for its Representatives with dual accountability to the Entity and to the Resident Coordinator. UN-Women welcomes this opportunity to create incentives for greater coherence amongst UNCT members, as well as more systematic ownership by the Resident Coordinators for the gender equality and women’s empowerment agenda. It will contribute to strengthening the accountability of joint results under the UNDAF, joint programmes, and greater impact for UN-Women’s programmes.

48. UN-Women has already standardized its Performance Management and Development tool to align the deliverables and results of its Representatives to the country Strategic Notes, which in turn are aligned to the UNDAF. UN-Women is already part of the New Performance Appraisal Tool for UN Resident Coordinators and UN country teams with its focus on collective performance appraisals within the UNCT. It will be important for the guidelines related to the eligibility of participants for UNSDG performance management teams to factor the different organizational contexts and sizes of UN entities to include relevant feedback irrespective of the levels of the representation.

49. Based on agreed interagency systems, UN-Women will further adjust the terms of reference of its Representatives, as well as performance tools and related policies to fully operationalize matrixed reporting.

   (iii) Financial implications of the reinvigorated RC system

50. Resolution 72/279 sets out the arrangements for the funding of the Resident Coordinator system. UN-Women is fully committed to the implementation of these arrangements.
51. In decision 2017/6, the Executive Board approved gross resources in the amount of $203.8 million for the 2018-19 Institutional Budget, of which $2.6 million ($1.3 million per annum) relates to the United Nations Development Group cost sharing arrangement, included under the total estimated budget for the United Nations Development Coordination category. In response to resolution 72/279 requesting the doubling of the current United Nations Development Group cost-sharing arrangement among UNDS entities, effective 1 January 2019, UN-Women has included an indicative provision of an additional $1.3 million in its institutional budget to meet the cost-sharing requirement set out in the resolution. Further discussions among UNDS entities are planned in the coming months to develop and formalize a revised cost-sharing framework, which is expected to be in place effective 2019.

52. Resolution 72/289 also mandated a 1 per cent coordination levy on tightly earmarked third-party non-core contributions to United Nations development-related activities, to be paid at source. In line with UNSDG discussions, UN-Women expects this levy to be calculated, and charged, on top of the agreed contribution. The coordination levy therefore is not expected to impact the existing cost-recovery policy, as it would be treated separately from, and in addition to, the 8 percent cost recovery rate.

(c) Revamping the regional approach

(i) Regional-level work and support

53. Resolution 72/279 endorses a phased approach to revamping the UNDS at the regional level. UN-Women will focus on the identification of gaps and overlaps in the context of supporting efforts towards achieving gender equality and women’s empowerment. The Entity will aim to ensure that changes at regional level speak to the needs for knowledge, capacity development, enhanced UN system coordination and coherence and policy support to inform all aspects of UN-Women’s triple mandate. This will be refined based on the country typology of UN-Women’s presence which will require adequate regional-level support.

54. The evaluation of the regional architecture provides useful recommendations to strengthen regional-level work and support. UN-Women will build on its Strategic Plan, paragraph 123, which explains that regional offices provide oversight and technical and policy support to country offices, as well as focus on partnerships, advocacy, normative support and UN system coordination for gender equality and women’s empowerment at the regional level.

55. It will be essential for UN-Women to ensure that it has sufficient regional capacity to provide support to UNCTs as a non-resident agency in countries where it cannot be present, particularly to support the CCA/UNDAF process. The Entity will also support the new generation of UNDAFs that responds to transboundary, regional and sub-regional development challenges, such as climate change, migration, terrorism, or economic growth from a gender perspective. This would require adequate relevant capacity at regional level.
(ii) Headquarters functions

56. In order to drive greater progress at the national level, field offices need to be able to effectively rely on all organizational structures. As such, UN-Women’s country and regional presences need to be adequately supported by Headquarters. Further to the evaluation on the regional architecture, which emphasized the need for better headquarter integration with the regional architecture, and its management response, a series of analyses and assessments of UN-Women’s functions and structure have highlighted ways to optimize corporate support provided to field offices, including regional offices, while ensuring continued capacity for HQ-level work.

57. Building on these analyses, UN-Women will undertake a series of adjustments to respond to key recommendations and lessons learned. First, UN-Women will adjust reporting lines at Headquarters to clarify roles and responsibilities at the senior management level, reduce siloes and improve efficiencies. In a second phase, in consultation with the Executive Board in 2019, UN-Women will consider further decentralizing some of its headquarter capacity to other locations.

58. Immediate adjustments at headquarters include:
   - *Revision of the portfolios of the Deputy Executive Directors/Assistant Secretary-Generals (DEDs/ASGs):* to contribute to synergies and better integration of UN-Women functions, a DED/ASG will oversee all divisions leading specific areas of the Entity’s triple mandate, bringing together divisions leading on normative support, UN system coordination and operational activities under one DED/ASG. In order to strengthen oversight for resource mobilization and the management of mobilized resources at the executive level, another DED/ASG will oversee management and administration, including human and financial resources, as well as lead resource mobilization efforts.
   - *Better integration of policy and programme:* The policy and programme divisions will work under the leadership of one director to increase synergies and better support field offices.
   - *Reporting lines of Regional Directors:* Regional Directors will report directly to a DED/ASG, to reflect the greater level of delegation of authority that has been put in place and in line with the practice of other similar UN entities.
   - *Executive Board secretariat:* The Secretary of the Executive Board will have a strengthened and direct role in support of UN-Women’s executive leadership for enhanced advisory and substantive interactions between the Executive Board and UN-Women, as well as better information-sharing and accountability.
   - *Communications and visibility:* The Communications and Advocacy unit will be more centrally located in the organization, with an indirect reporting line to the executive leadership.

59. As the above entails practical adjustments to reporting lines, they will be cost-neutral. Other possible changes, such as decentralization of some functions, will be further defined and discussed as part of the next integrated budget, to be presented to the Executive Board at the second regular session of 2019.
(d) Strengthened Strategic direction, oversight and accountability for system-wide results

(i) UN-Women Executive Board

60. The Executive Board of UN-Women, created through General Assembly resolution 64/289, approved its Rules of Procedures in 2011. Since then, efforts have been made by respective Bureaus and the Secretariat to improve the efficiency, transparency and quality of Board sessions and interactions. UN-Women values a systematic and transparent exchange of views with the Executive Board, including through informal consultations and through the Bureau. Building on current efforts, UN-Women will continue to strengthen the dialogue between the Executive Board and the executive leadership to support better follow-up on issues raised by the governing body and timely implementation of resolution 72/279 as it relates to UN-Women.

61. In addition, the need for a strengthened horizontal coordination and coherence among the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP is also mentioned in General Assembly resolutions 71/243 and 72/279. Harmonization efforts to improve and streamline the working methods of the Executive Boards on common issues across the UNDS is accelerating through a joint discussion on proposed changes in the working methods of the Executive Boards, starting at the second regular session 2018 of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP, and continuing in 2019 as needed.

(ii) System-wide evaluation capacity

62. Resolution 72/279 stresses the need to improve monitoring and reporting on system-wide results and welcomes a strengthened independent system-wide evaluation measures and improved capacities that could potentially offer an enhanced and more coherent evaluation functions. UN-Women welcomes this approach given the system-wide nature of its work on gender equality and women’s empowerment. In line with paragraph 28 (c) of resolution 72/279, it is important that independent system-wide evaluations of results achieved in implementing gender equality and women’s empowerment at the global, regional and country levels be undertaken.

(e) Funding the United Nations Development System

63. UN-Women supports the funding compact as proposed by the Secretary-General and welcomed by the General Assembly in resolution 72/279. As an entity that has experienced a gap in its core funding compared to the original ambition of Member States for its creation, UN-Women believes that it is essential for all partners to actively support the successful development and implementation of the funding compact.

64. UN-Women underscores the continued importance of voluntary contributions for the sustainability of the Entity, as they represent more than 95.3 percent of UN-Women’s total income. UN-Women welcomes the emphasis in resolution 72/279 on the need to rebalance core and non-core resources, a point that UN-Women has systematically pointed out in structured dialogues on financing with the Executive Board. An adequate level of core resources is critical for the
sustainability of the Entity, the integrity of the Strategic Plan and UN-Women’s ability to mobilize non-core resources.

65. The resolution also addresses other key aspects of relevance to UN-Women, including:

- **Pooled financing:** The Strategic Plan emphasizes the importance of pooled financing, including as incentives to UN partnerships and coherence (paragraph 90). The integrated results and resources framework includes a target of more than doubling contributions received through pooled and thematic funding mechanisms. This positions UN-Women well to align its financing with the principles of the funding compact.

- **Common results:** As part of UNCTs, UN-Women programmes support Governments and national partners to work towards common results and indicators, and collectively report on them through the UNDAF. UN-Women’s commitment to further enhance this approach to common results is reflected in the common chapter of the strategic plans of UNDP, UNFPA, UNICEF and UN-Women.

- **Transparency:** In line with the call to comply with highest transparency standards (as reflected in resolution 72/279), UN-Women joined the International Aid Transparency Initiative (IATI) in 2012 – a voluntary, multi-stakeholder initiative that seeks to improve the transparency of aid, development and humanitarian resources. As part its commitment to transparency, UN-Women has been putting measures in place to translate the principle of transparency throughout the Entity’s operations. UN-Women has significantly improved its IATI rating over the last three years (from rank 22 to 6) and is committed to further improvements, including by publishing its development results and financial data on IATI at regular intervals.

- **Cost-recovery:** Further to Executive Board decision 2017/2 endorsing the harmonized cost recovery policy, UNDP, UNFPA, UNICEF and UN-Women have submitted a report (DP/FPA/ICEF-UNW/2018/1) presenting two proposals for the recovery of indirect costs to ensure proportionality between regular and other resources. The proposals contained in the report may be considered in the context of several issues, including, but not limited to, the outcome of implementation of resolution 72/279, as well as other areas set out in chapter V of the report, which will affect the harmonized cost-recovery methodology and rates in the future.

- **Visibility of core contributions:** UN-Women has undertaken special efforts to increase the visibility of core contributions, including:
  - A special report on the use of core resources;
  - Greater visibility on UN-Women’s website for its core donors, as well as video clips and photo stories profiling core donors;
  - A customized “Partners for Change” factsheet which provides visibility on how each core donor contribution to UN-Women is producing transformative results, as well as stories from the field and a tailored results factsheet for each donor;
Dedicated project visits for officials of core donor countries. Additional efforts will be undertaken to further enhance the visibility and underscore the importance of core contributions.

III. Conclusion

66. UN-Women will act on the elements contained in this analysis that are within its own purview. It will continue to engage in processes led by the Secretary-General to implement resolution 72/279, including within the UNSDG, with the transition team led by the Deputy Secretary-General and in other relevant processes.

67. UN-Women always welcomes formal and informal guidance by its Executive Board and will provide further updates to the Executive Board in 2019, as additional elements for the implementation of 72/279, as well as their financial and other implications, become clearer.