



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

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Financial, budgetary and administrative matters

Integrated budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2024–2025

Summary

The integrated budget 2024-2025 is an integral complement to the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) Strategic Plan 2022-2025. The two-year integrated budget is aligned with the four-year Strategic Plan and is complemented by funding through assessed contributions under the Regular Budget of the United Nations.

For 2024-2025 UN-Women is proposing estimated voluntary contributions of \$1.03 billion, (\$400.0 million regular and \$630.0 million other resources), representing an increase of \$0.03 billion or 3 per cent from the previous 2022-2023 integrated budget estimates of \$1.0 billion (\$400.0 million regular and \$600.0 million other resources). This is inclusive of a zero – growth institutional budget of \$204.4 million to deliver on the Entity's commitments during the last two years of the Strategic Plan 2024–2025.

This document will be reviewed by the Advisory Committee on Administrative and Budgetary Questions, whose report will be shared with the UN-Women Executive Board in a subsequent document.



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I. Overview

1. The mandate of UN-Women endows it with a unique role and capacity to: (a) support the strengthening and development of global norms and standards, including with country-level experiences; (b) promote more effective coordination, coherence and gender mainstreaming across the United Nations system in support of commitments for gender equality and the empowerment of women; and (c) support Member States, upon request, to translate global norms and standards into legislation, policies and development plans as part of its operational activities. UN-Women also has a critical role in supporting the mobilization of civil society, the private sector and other relevant stakeholders, at all levels, in support of the implementation of the Beijing Declaration and Platform for Action and the gender-responsive implementation of the 2030 Agenda.
2. This document presents the UN-Women's integrated budget 2024-2025 which is an integral part of the UN-Women Strategic Plan, 2022–2025 ([UNW/2021/6](#)) and should be considered in conjunction with the Plan and its annexes.
3. UN-Women uses an integrated resource plan for the presentation of budgetary information, cost-classification categories, as well as cost-recovery methodologies and approaches to cost attribution that have been approved for harmonized use by the Executive Boards of UNICEF, the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) most recently in decision [UNW/2020/8](#).

II. Introduction

4. The integrated budget and the integrated resources plan represent a comprehensive and integrated financial framework as they present the corresponding projected voluntary resources, including regular and other resources, required to accomplish expected results for the last two years of the UN-Women Strategic Plan.
5. The integrated budget, which captures the portion of the integrated resources plan that relates to the institutional budget on a biennial basis, is aligned with Executive Board mandates and is hereby submitted for a gross appropriation approval of institutional requirements. The Executive Board takes note of projected overall revenue of regular resources and other resources. The latter are based on individual agreements signed with donors.
6. Regular resources (or core resources) are critical for UN-Women to leverage its mandate that includes normative support, UN system coordination and operational activities on the ground. Regular resources enable UN-Women to have a global reach, with field presence, including in many fragile and crisis-affected countries, and help reduce transaction costs and leverage additional resources.
7. Complementing the integrated budget, the General Assembly will continue to consider the resources from the Regular Budget required to service normative intergovernmental processes, policy and United Nations system coordination work, in the context of its consideration of the proposed programme budget for 2024, totaling \$10.6 million for UN-Women.
8. This integrated budget proposal is guided by the overarching ambition for UN-Women to continue its ongoing business transformation as outlined in the UN-Women Strategic Plan 2022-2025 to achieve impact at scale and deliver measurable development results, including strengthening investments at the country

level to support UN-Women to deliver across its triple mandate for women and girls, as part of the Entity's "pivoting to the field".

9. The integrated budget reflects the evolution of UN-Women's business model, reaffirming the realignment of resources and acknowledging synergies between development and institutional results at country, regional and global levels, and the associated resource requirements and cost attribution. It recognizes that institutional activities represent essential strategic enablers for the achievement of development results and facilitates the process of continuous realignment of institutional capacities required to help programme countries achieve development results.

10. The integrated budget proposal is also guided by the following principles.

(a) Adopting an overall budget-neutral approach to the preparation of the Institutional Budget component;

(b) Cost-effectiveness, value for money and the identification of efficiencies and cost attribution to absorb anticipated non-discretionary inflationary cost increases and volume increases within an overall budget-neutral approach;

(c) Continued prioritization of resources for programmatic work – which includes within it coordination and normative work at the country and regional level – that delivers results for women and girls. Hence, 87.5 per cent of total resources will be devoted to development activities, including development effectiveness. Estimated use of resources, as reflecting institutional budget funded requirements only, in support of remaining cost classification activities in relative terms are 3.1 per cent to United Nations development coordination, 1 per cent to oversight and assurance, 0.5 per cent to special purpose and 7.9 per cent to management. As indicated in Table I, the management ratio for 2024-2025 is 7.9 per cent, compared to 9.3 per cent from the last 2022-2023 biennium;

(d) A focus on managing the proportion of management activities to other activities within the organization and continuing to align the funding sources directly with the relevant functions as approved by the harmonized approach to cost classification;

(e) Continuous improvements in efficiency, transparency and accountability by enhancing and embedding results-based management throughout the organization.

III. Strategic and financial context

A. Strategic context

11. The UN-Women Strategic Plan 2022–2025 guides the Entity's activities and its strategic direction, objectives and approaches to support the efforts of Member States to accelerate the realization of gender equality and the empowerment of all women and girls, as well as the enjoyment of all human rights by women and girls (General Assembly resolution [76/142](#)).

12. During the implementation of the integrated budget 2024-2025 UN-Women will continue its focus on integrated approaches that leverage its triple mandate to address the root causes of gender inequality and affect broader systems change, through seven systemic outcomes across four thematic impact areas: (a) governance and participation in public life; (b) women's economic empowerment; (c) ending violence against women and girls; and (d) women and peace and security, humanitarian action and disaster risk reduction. The Entity will also continue to work across its organizational effectiveness and efficiency outputs that underpin the achievement of

gender equality and align internal and external goals, incentives, management approaches and reporting.

13. The implementation of the Strategic Plan 2022-2025 takes place in an increasingly complex environment, demanding urgent acceleration of progress and reaffirmed commitment to gender equality and women's empowerment. While progress has been made in global normative frameworks to advance gender equality and operationalize them at country levels, latest figures indicate that the world is not on track to achieve gender equality by 2030, with over 25 per cent of the SDGs' gender indicators far from 2030 targets. Global progress is further constrained by the compounding impacts of multiple and intersecting crises, including the aftermath of the Covid-19 pandemic, climate change, and a deteriorating peace and security context. All this has far-reaching social, economic, health, and human consequences on women and girls, deepening gender inequalities.

14. In response, and recognizing that a strong, coherent, and coordinated UN system can accelerate the achievement of gender equality and women's empowerment, UN-Women continues to promote coherence and accountability for joint results within the repositioned UN development system at all levels, leveraging the interconnected nature of its triple mandate – normative, operational and coordination – across a diversity of contexts. The UN-Women Strategic Plan 2022-2025 contains a dedicated development result on UN system coordination to systematically measure and report on the Entity's contributions to driving the inclusion of gender equality in UN system-wide results and operations across thematic areas. In 2022, in recognition of its vital coordination role in enhancing accountability towards the implementation of gender commitments and helping the broader UN system effectively deliver for women and girls in humanitarian contexts, the Entity became a full member of the Inter-Agency Standing Committee (IASC).

B. Financial context

15. While UN-Women experienced a steady rise in voluntary contributions over several years, mainly driven by growth in other resources, the Entity saw the first decline in 2022, although it was minimal (<1%) and relates largely to three factors: unfavorable exchange rates, late payments related to shifting aid priorities, and the delay of top donor payment beyond the annual cut-off date. During 2022, UN-Women received a total of \$536.0 million in voluntary contributions, 7 per cent or \$36 million over the projected amount of \$500 million in the Integrated Budget. This reflects only a 1 per cent (\$10.3 million) decline compared to 2021, in which UN-Women received a total of \$546.3 million, representing additional contributions of 8 per cent or \$46.3 million over its projections of \$500 million. Other resources (earmarked voluntary contributions) represented a 71 per cent share, totaling \$383 million, \$83 million or 28 per cent above the \$300 million projected amount. This represents a 0.4 per cent increase as compared to the 2021 other resource contributions of \$381 million. Regular resources (unearmarked voluntary contributions) represented a 29 per cent share, totaling \$153 million, \$47 million below the \$200 million projected amount. This reflects a 7% decrease compared to the 2021 regular resource contributions of \$165 million. Regular resources from Member State donors represented a 36 per cent share of all contributions from Member State donors.

16. While the global financial context is expected to remain challenging in 2024-2025, UN-Women remains optimistic for the projected voluntary contribution targets, in light of the intensely gendered nature of these challenges and as evidenced in UN-Women and partner data and analysis. Furthermore, despite often challenging economic situations at national level, some donors have maintained and significantly increased their support to UN-Women; This, alongside UN-Women's membership in

the Inter-Agency Standing Committee (IASC), is expected to provide the right momentum in meeting the revenue projections.

17. Aligned with the Funding Compact and the QCPR as well as the Structured Dialogue on Financing, UN-Women proposes to maintain the estimated level of regular resource contributions at \$400 million while proposing \$630 million for other resources (a \$30 million increase) as compared with estimated contributions of \$600 million for the biennium 2022–2023.

18. To ensure the Entity is adequately resourced to deliver at the level of impact and scale envisaged in the Strategic Plan, UN-Women will continue to maintain and further leverage ongoing partner engagements, and will continue to demonstrate its institutional strength, results achieved and value for money. In line with the QCPR, the Entity will maintain its high level of ambition to deliver joint results through joint programming, which has seen a significant increase in recent years, representing 30 per cent of total programme expenditure. The Entity will also strengthen existing donor partnerships and nurture relations with emerging partners, International Financial Institutions, and the private sector, including through strengthened dialogue with Member States.

19. UN-Women relies on voluntary contributions to carry out its mandate, as they represent 98 per cent of total contributions revenue, with the other approximately 2 per cent from assessed contributions. Regular resources (unearmarked voluntary contributions) are the bedrock of UN-Women's work worldwide. In addition to providing catalytic funding for programme activities, they support a range of essential institutional functions, including leadership and representation, independent assurance, strategic and programme direction setting, programme formulation and implementation, operations and fiduciary duties, corporate communications, resource mobilization, partnerships development, external relations and corporate security. Other resources (earmarked voluntary contributions) complement regular resources by supporting the achievement of programme results and allowing the scale up of programme interventions from the foundation enabled by regular resources, as well as the expansion and replication of best programme practices and capacity development in countries.

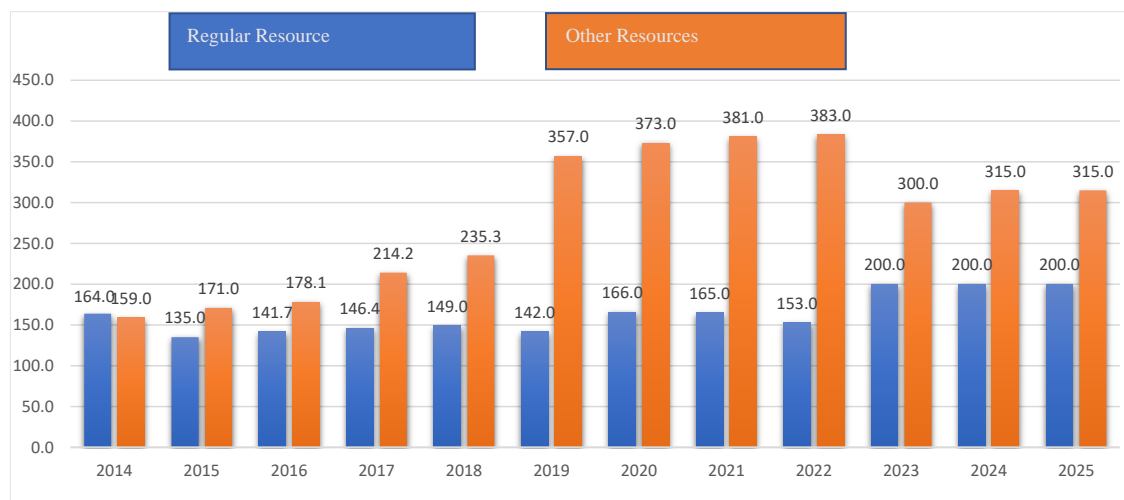
20. Visibility and impact of regular resources will be a priority in the 2024-2025 biennium to counteract the slight downward trend including indications that some public partners are replacing regular resources with other resources as a way to better track impact. The UN-Women Transparency Portal, launched in 2022 to deliver on UN-Women's commitments to international aid transparency and accountability, will be further leveraged to increase funding partners' confidence in UN-Women, as aligned with the Strategic Plan 2022-2025 that recognizes transparency as a key enabler.

21. UN-Women aims to attract high-quality other resources that are predictable, timely and flexible, for example, multi-year funding towards thematic initiatives, and the direct funding of multi-year strategic notes and annual workplans at the country and regional levels. In line with the Funding Compact, UN-Women will continue to work toward increasing flexible, geographical or thematic earmarked funding, aligned with the Strategic Plan 2022-2025 thematic impact areas.

22. UN-Women recognizes that a healthy balance between regular and other resources remains critical for its capacity to fulfil its triple mandate and for its future sustainability. With its regular resource requirements also guided by the expectations associated with its triple mandate, UN-Women continues to aspire to maintain or exceed the Funding Compact threshold as an adequate level of regular resources is essential for the integrity of the Strategic Plan and the ability of UN-Women to mobilize other resources.

Figure I
Regular and Other Resources, Actual 2011-2022, Projections 2023-2025

(Millions of United States dollars)



IV. Institutional effectiveness and efficiency: progress made and future outlook

23. UN-Women is committed to strengthening organizational effectiveness, efficiency, oversight and transparency, and to continue strengthening internal governance and management oversight in the Entity. As a testament to this commitment, UN-Women has received its eleventh consecutive unqualified audit opinion from the United Nations Board of Auditors (UNBoA) on its financial statements since its inception and has also had no longstanding UNBoA audit recommendations for the last two years. Furthermore, UN-Women formalized its Risk Appetite Statement as part of efforts to align the expectations of decision makers across UN-Women and drive consistency in taking the right types and amounts of risks, towards delivering on the entity's mandate and its strategic objectives.

24. UN-Women is highly committed to delivering results for women and girls where they are, including through field-focused service delivery, and ensuring resources and expertise are available closest to where they are most needed to ensure the greatest impact. Further, in the context of efficiency, UN-Women is also committed to reviewing the most adequate placement of its functions to ensure that they are best placed to deliver development results for our partners and stakeholders.

25. UN-Women has continued to strengthen and steadily increase its work on United Nations system-wide coordination, coherence and accountability for gender equality and women's empowerment, including the roll-out of two United Nations gender mainstreaming accountability frameworks: (a) the second generation of the UNCT SWAP 2.0 (United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women) to promote corporate-level accountability; and (b) the UNCT SWAP Gender Equality Scorecard to promote country-level accountability within the United Nations. UN-Women also supported the efforts of the Secretary-General towards the achievement of gender parity within the UN system. Looking forward, UN-Women will strengthen its coordination work at country, regional and global levels to enhance system-wide action and accountability for gender equality and advance the achievement of joint results. As part of this, the Entity will take full advantage of the adoption of the gender equality marker as a UN financial data

standard by the CEB. The use of the marker, in combination with the establishment of financial targets, has proven to be an effective strategy to strengthen financing for gender equality within the UN system.

26. In 2022-2023, the Independent Evaluation and Audit Service (IEAS) continued to provide independent evaluation, internal audit, and advisory services. IEAS progressed in implementation of its strategy which was fully aligned with UN-Women's Strategic Plan priorities. Moreover, IEAS continues to advocate for a strong corporate integrity and counter-fraud culture and facilitates the conduct of independent investigation services. During 2024-2025 IEAS will continue to implement and monitor its strategy, to ensure that it continues to provide independent evaluation and internal audit services linked to the evidence needs and strategic risks of the UN-Women Strategic Plan.

27. UN-Women, jointly with eight other Partner Agencies – under the leadership of UNDP – launched a new Enterprise Resource Planning system (ERP), named “Quantum” which is a more effective and mobile technology solution which enables simpler operation and supports best practices in business processes. The implementation of Quantum has provided continued harmonization and combined service delivery for back-office business processes (Payroll, Core HR, Treasury, Travel), alignment and shared configurations in the majority of business areas (Project Management, Procurement, Travel, Recruitment, Performance), given the combined purchasing volume, shared design and implementation costs. Quantum will continue to provide benefits as an operational platform that is easy to use, manage and accessible from mobile devices and supports multiple languages. However, continued improvements, including strengthening of systems for planning and reporting as well as overall system integration, will be required during the biennium, as described in further details in section E below of this document.

28. As an accountable and trustworthy organization that manages its resources with integrity, UN-Women, in 2022, launched its Transparency Portal. This is a milestone in the entity's corporate efforts towards increased organizational transparency and openness. The Transparency Portal is an interactive and data-driven public platform that makes UN-Women's results and resources data visible to partners and the general public. The published data is in line with the International Aid Transparency Initiative (IATI) standard.

29. UN-Women continued to streamline human resources processes and systems as well as enhance the skills of managers and staff and improve performance management by: building on capacity to provide a safe and healthy workplace for all personnel including participation in the UN-wide mental health strategy implementation, and increasing access to confidential inhouse and external psychosocial counselling, mindfulness sessions, information and tools, particularly given the rise of countries in crises; implementing a global 360 feedback exercise for senior managers, including executive coaching; initiating collective leadership and team development journeys for teams and personnel. Last but not the least, for the first time, the UN-Women Strategic Plan for 2022-2025 has specific indicators around Empowered people which encompasses issues around HR, operations as well as Diversity and Inclusion (D&I) and safeguarding.

V. Integrated budget for 2024–2025

A. Integrated Resource Plan

30. The integrated budget reflects the projected total available resources and the proposed use of resources for all cost classification categories for the thematic impact

areas and organizational effectiveness and efficiency outputs for 2024-2025 as aligned with the Strategic Plan.

31. The integrated resource plan presented in Table 1 below shows budgetary information under the cost-classification categories, as well as cost-recovery methodologies and approaches to cost attribution, harmonized and approved by the Executive Boards of UNDP, UNFPA and UNICEF and UN-Women.

Table 1
Integrated Resource Plan 2024–2025

(In millions of United States dollars)

	2022-2023 Estimates					2024-2025 Estimates						
	Regular resources	%	Other Resources		Total	Regular resources	%	Other Resources		Total	%	
			Programme	Cost Recovery				Programme	Cost Recovery			
1. Resources available												
Opening balance	61.3	13%	163.8		225.1	18.3%	87.2	17.7%	227.7		314.9	23.3%
Income												
Contributions	400.0	85.8%	560.7	39.3	1 000.0	81.3%	400.0	81.0%	588.8	41.2	1 030.0	76.2%
Other Income and reimbursements	5.0	1.1%			5.0	0.4%	6.5	1.3%			6.5	0.5%
Total Available	466.3	100.0%	724.5	39.3	1 230.1	100.0%	493.7	100.0%	816.5	41.2	1 351.4	100.0%
2. Use of Resources												
A. Development activities												
A.1 Programme	234.9		601.3		836.2		310.2		694.0		1 004.3	
A.2 Development effectiveness	46.0			8.1	54.1		53.2				53.2	
Subtotal Development Activities	280.9	70.2%	601.3	8.1	890.3	85.6%	363.4	76.8%	694.0	–	1 057.4	87.5%
B. United Nations development coordination	34.7	8.7%			34.7	3.3%	37.6	7.9%			37.6	3.1%
C. Management Activities	66.0	16.5%		31.2	97.2	9.3%	54.5	11.5%		41.2	95.7	7.9%
D. Independent Oversight and Assurance Activities												
D.1 Evaluation	6.5				6.5		6.2				6.2	
D.2 Audit and Investigations	5.8				5.8		5.6				5.6	
Sub Total Independent Oversight and Assurance Activities	12.3	3.1%			12.3	1.2%	11.7	2.5%			11.7	1.0%
E. Special-purpose activities												
E.1 Capital Investments: ICT Transformation	5.0				5.0		5.0		–	–	5.0	
E.2 Executive Strategic Priorities	0.3				0.3		0.3				0.3	

	2022-2023 Estimates						2024-2025 Estimates					
	Regular resources		Other Resources				Regular resources		Other Resources			
			% Programme	Cost Recovery	Total	%			% Programme	Cost Recovery	Total	%
E.3 Capital Investments: Moss Compliance	0.9					0.9		0.9				
Subtotal Special Purpose Activities	6.2	1.5%			6.2	0.6%	6.2	1.3%	–	–	6.2	0.5%
Total Institutional Budget (A.2+B+C+D+E)	165.2	41.3%	–	39.3	204.4	19.6%	163.2	34.5%	–	41.2	204.4	16.9%
Total Use of resources (A+B+C+D+E)	400.0	100.0%	601.3	39.3	1 040.6	100.0%	473.5	100.0%	694.0	41.2	1 208.7	100.0%
Balance of resources (1-2)	66.3		123.2		189.4		20.2		122.5	0.0	142.7	

32. Total estimated voluntary resources available for use, inclusive of estimated opening balances, is \$1,351.4 million, out of which a total of \$493.7 million is from regular resources and a total of \$857.7 million is from other resources.

33. The total estimated use of resources is \$1,208.7 million, out of which \$1,057.8 million (87.5 per cent) is dedicated to the use of development activities; 37.6 million (3.1 per cent) is dedicated to United Nations coordination activities, \$95.7 million (7.9 per cent) is dedicated to management activities; \$11.7 million (1.0 per cent) is dedicated to independent oversight and assurance activities and \$6.2 million (0.5 per cent) is dedicated to special purpose activities. Compared to the previous biennia of 2022-2023 the estimated use of resources was \$1,040.6 million.

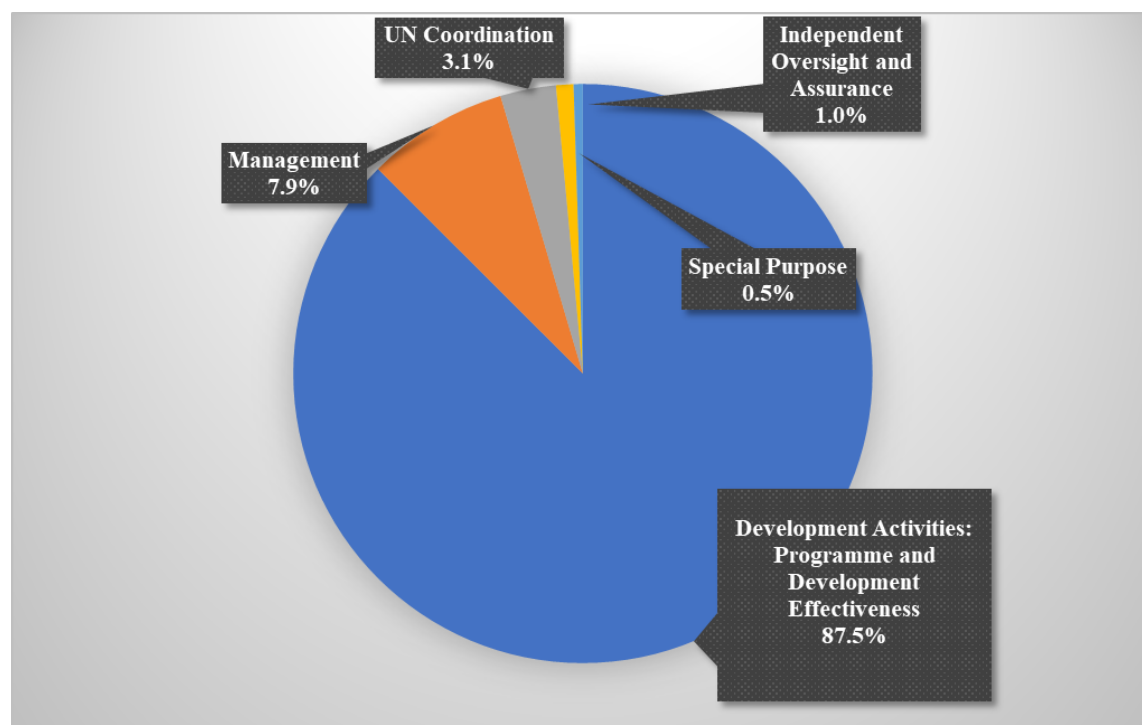
34. Table 1 above includes the estimated cost recovery income related to cost recovery charges on bilateral, multilateral and programme country resources. Due to the application of differentiated cost recovery rates, the average effective cost recovery rate of 7 per cent has been used to calculate the projected cost recovery income. Out of the total projected income under other resources of \$630 million, an amount of \$41.2 million is from cost recovery.

35. UN-Women takes note of ACABQ's observation and confirms that a comparison of budget and actual amounts by cost classification (in a similar format to the integrated resource plan) is included in the UN-Women financial statements. The statement of comparison of budget and actual amounts for the year ended 31 December 2021 is reflected in Annex IV.

36. Figure II below illustrates the proportion of total estimated resources that are devoted to each cost classification category, in line with the harmonized funding framework approved for UNICEF, UNDP, UNFPA and UN-Women, namely: development activities; management activities, independent oversight and assurance activities; United Nations development coordination activities; and special purpose activities.

Figure II

Proportion of total estimated resources by cost classification category



37. UN-Women remains committed to focusing on its development activities and is allocating 87.5 per cent of its total estimated resources in support of development results, while ensuring that it has in place the operational support needed to optimize the delivery of the Strategic Plan results. This represents an increase from the previous biennia where the total allocated to development activities was 85.6 per cent.

VI. Integrated Budget Components: 2024–2025

Programmes

38. The largest share of UN-Women estimated use of resources of \$1,004.3 million (83.1 per cent) is allocated in support of programmes and programme implementation for the achievement of results in the last half of the UN-Women Strategic Plan 2022-2025. Out of this, \$310.2 million (32 per cent) is from regular resources and \$694.0 million (68 per cent) is from other resources. In terms of regular resources, after making provisions for the institutional budget, the balance available, to the maximum extent possible, goes to support programmes.

39. The allocation of regular resources to support programme activities is based on the methodology used by the United Nations Development Fund for Women, one of the predecessor entities of UN-Women. The methodology allocates regular resources for regional and thematic distribution based on a straightforward percentage point assigned for each programming category whereby the distribution of regular resources for programme activities is done by assigning a percentage share of programmable regular resources (core) to each programming category – geographic regions, thematic/cross-regional, outreach and business development, special programming needs and emerging issues.

40. The annual levels of regular resources available for allocation are based on updated donor contributions forecast, as the resource levels in Table 1 are estimates and as such may or may not materialize, in which case UN-Women strives to allocate the maximum level of regular resources to programmatic activities.

Institutional Budget

41. In addition to the programme resources, the institutional budget is a component of the integrated budget that includes five harmonized cost classification categories: development effectiveness, United Nations development coordination, management, independent oversight and assurance activities and special purpose. The proposed use of resources for the institutional budget is \$204.4 million (16.9 per cent) and is approved by the UN-Women Executive Board as a gross appropriation that cannot be exceeded.

42. The institutional budget funds costs associated with the organizational structure and services necessary to support implementation of development programmes and projects (the costs of running the organization) and is funded from regular resources and cost recovery resources.

43. The proposed zero-growth institutional budget of \$204.4 million builds on the previous 2022-2023 institutional budget requirements and absorbs costs related to non-discretionary items relating to inflation and staff costs as well as volume increases to largely fund the 471 institutional budget funded posts with 465 as approved for 2022-2023 and 6 additional proposed. UN-Women applies a 9 per cent average vacancy rate on institutional budget posts.

44. This is the third biennia that UN-Women is proposing a zero-growth institutional budget for the same resource requirement of \$204.4 million. This

demonstrates that UN-Women takes a prudent approach to the formulation of its institutional budget requirements taking into consideration the financial environment.

45. While the proposed institutional budget is a zero-growth budget, it does include a budget-neutral move from an integrated and institutional budget perspective of \$1.35 million per annum to fund an additional six (6) Coordination posts (P-4) in the field. The additional cost implication of \$1.35 million per annum (\$2.7 million for the Biennium) has been fully offset through cost savings and efficiencies under mainly the management cost classification category.

46. The Table 2 reflects the details of the cost savings and efficiencies of the \$2.7 million achieved through direct cost apportionment of \$1.5 million in Headquarter rent costs and \$1.2 million in the provision of corporate information technology and communications costs.

47. The Table 3 reflects the proposed Institutional Budget of \$204.4 million funded from regular resources (\$163.2 million) and cost recovery resources (\$41.2 million) resource requirements for the following cost classification categories:

(a) Development effectiveness for \$53.2 million or 26 per cent of total institutional budget;

(b) United Nations development system coordination for \$37.6 million or 18.4 per cent of total institutional budget;

(c) Management for \$95.7 million, or 46.8 per cent of total institutional budget;

(d) Independent oversight and assurance activities for \$11.7 million or 5.7 per cent of total institutional budget resources;

(e) Special purpose for \$6.2 million of total institutional budget resources or 3 per cent of total institutional budget resources.

Table 2

Summary of increases and decreases

(In millions of United States dollars)

	<i>Total</i>	<i>% increase/(decrease)</i>
I. 2022-2023 Institutional Budget		
Institutional budget gross from voluntary resources	204.4	
Total	204.4	
II. Increases due to volume (Investing in the organization)		
i. six (6) field Coordination Specialist posts in each region	2.7	1.3%
Total increases due to volume	2.7	1.3%
III. Decreases due to volume		
i. Cost alignment- ICT Direct Project Costs (Non-Staff)	(1.2)	-0.6%
ii. Cost alignment- Rent Direct Project Costs (Non-Staff)	(1.5)	-0.7%
Total decrease due to volume	(2.7)	-1.3%
IV. Net Volume increase/decrease (II+III)	–	0.0%
V. Total 2022-2023 institutional budget	204.4	

Table 3
Institutional Budget, 2024-2025

Institutional Budget Cost Classification Categories	2022-2023 Estimates					2024-2025 Estimates				
	Regular resources	Cost Recovery	Total	% of Institutional Budget	% of total Resources	Regular resources	Cost Recovery	Total	% of Institutional Budget	% of total Resources
A.2 Development effectiveness	46.0	8.1	54.1	26.5%	5.2%	53.2		53.2	26.0%	4.4%
B. United Nations development coordination	34.7		34.7	17.0%	3.3%	37.6		37.6	18.4%	3.1%
C. Management Activities	66.0	31.2	97.2	47.5%	9.3%	54.5	41.2	95.7	46.8%	7.9%
D.1 Evaluation	6.5		6.5	3.2%	0.6%	6.2		6.2	3.0%	0.5%
D.2 Audit and Investigations	5.8		5.8	2.8%	0.6%	5.6		5.6	2.7%	0.5%
E.1 Capital Investments: ICT Transformation	5.0		5.0	2.4%	0.5%	5.0	-	5.0	2.4%	0.4%
E.2 Change Management	0.3		0.3	0.1%	0.03%	0.3		0.3	0.1%	0.02%
E.3 Capital Investments: Moss Compliance	0.9		0.9	0.4%	0.1%	0.9		0.9	0.4%	0.1%
Total Use of Resources	165.2	39.3	204.4	100%	19.6%	163.2	41.2	204.4	100%	16.9%

Institutional Budget Posts

48. The total proposed institutional budget funded posts are 471. Compared to the previous biennia, this represents an increase of six (6) posts in the six regional offices, to support UN-Women's broader efforts to leverage coordination as one tool for building system-wide action and accountability for gender equality.

49. Out of the 471 posts, 312 are in the field (66.2 per cent) and 159 posts are headquarters (33.8 per cent), compared to the previous biennium where the distribution of field and headquarters posts was 306 (65.8 per cent) and 159 (34.2 per cent) respectively. These shifts are meaningful as they signal UN-Women's commitment to pivoting to the field. They also reflect UN-Women's continued efforts to shore up corporate functions and do so in ways that generate cost efficiencies while placing core functions closer to the people the Organization seeks to serve.

50. In addition to the six (6) field posts, as part of internal organizational realignment, UN-Women is proposing an upward reclassification and relocation of the P5 humanitarian post of the Chief of Humanitarian Action/Director of Geneva Office Director of Normative and Humanitarian Coordination in the Policy, Programme and Intergovernmental Division in New York to a D1 Chief of Humanitarian Action/Director of Geneva Office, due to the increased scope and responsibility of the function resulting from UN-Women's IASC membership and growing demand for support from crisis-affected countries. This is accommodated through the corresponding downward reclassification of the Representative post in the Democratic Republic of Congo from a D1 to a P5.

51. These 471 posts are reflected in Table 4 below and also in Annex 1, the proposed UN-Women organizational chart.

Table 4
Institutional Budget posts, by location

	2022–2023 proposed posts						2024-2025 proposed posts										
	USG/ ASG	D-2	D-1	Other Professional	All Other	Total	Percentage of total	D-1	Other Professional	Total	USG/ ASG	D-2	D-1	Other Professional	All Other	Total	Percentage of total
Field			10	179	117	306	65.8%	(1)	7	6				9	186	312	66.2%
Headquarters	1	4	10	94	50	159	34.2%	1	(1)	–	1	4	11	93	159	33.8%	
Total	1	4	20	273	167	465	100.0%	–	6	6	1	4	20	279	471	100.0%	

VII. Integrated results and resources framework

52. The integrated results and resources framework for 2024-2025 reflects the four thematic impact areas and five organizational effectiveness and efficiency (OEE) outputs of the UN-Women Strategic Plan 2022-2025. The integrated results and resources framework contained in the strategic plan continues to be the sole, overarching results framework for UN-Women.

53. The integrated results and resources framework provides the link between results and estimated use of resources based on the harmonized results-based budgeting framework. The link between the development results and estimated use of resources is based on the analysis of past trends for both regular and other resources, as well as considerations of strategic focus of the Strategic Plan 2022-2025. Linkages between organizational effectiveness and efficiency results and estimated use of resources are based on identifying functional clusters where applicable and their respective cost classification category.

54. The IRRF Table 4 below reflects the estimated use of resources to results at a high level and is based on the projected voluntary contributions as presented in the proposed integrated budget 2024-2025.

55. UN-Women is dedicated to continuous improvements in transparency and accountability by enhancing and embedding results-based management throughout the organization, which is underpinned in the current strategic plan. Therefore, the proposed IRRF for the integrated budget 2024-2025 reflects the total indicative allocations from all resources and applicable cost classification categories and their underlining linkages to both thematic impact areas and organizational effectiveness and efficiency outputs of the UN-Women Strategic Plan 2022-2025.

Table 5
Integrated results and resources framework 2024-2025

(In millions of United States dollars)

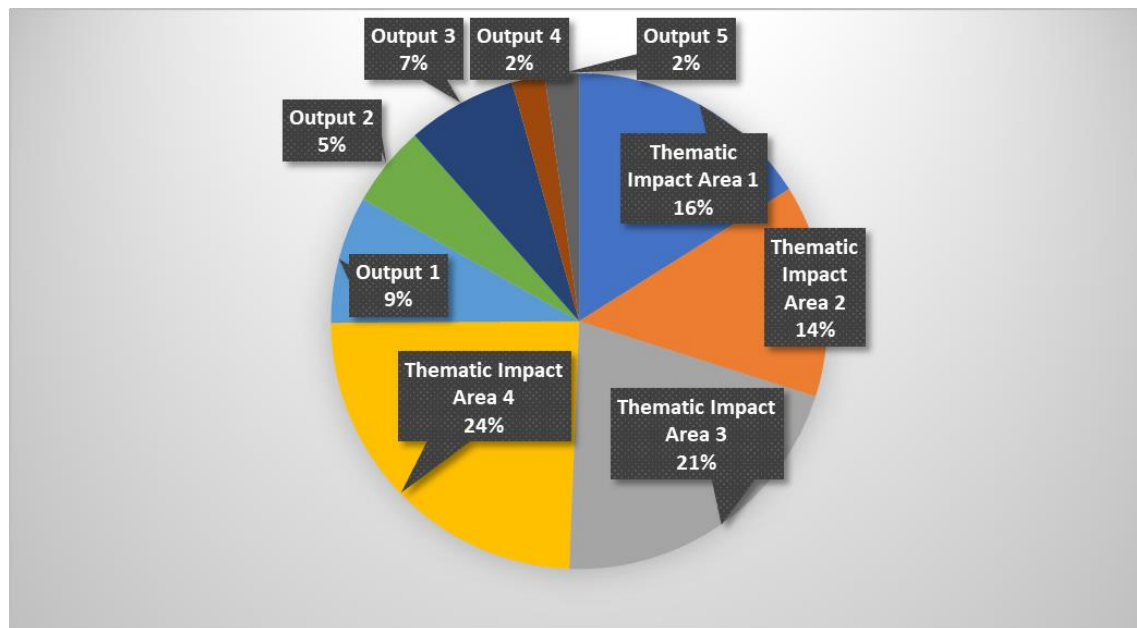
<i>Impact/Output</i>	<i>Cost Classification</i>	<i>Functional Cluster</i>	<i>2024-2025</i>			<i>Total</i>
			<i>Regular Resources</i>	<i>Other Resources</i>	<i>Cost Recovery</i>	
Governance & Participation in Public Life	Programme		47.5	146.6	–	194.1
Economic Empowerment & Resilience	Programme		38.0	129.5	–	167.5
Ending Violence Against Women	Programme		64.1	186.3	–	250.4
Peace and Security, Humanitarian Action and Disaster Risk Reduction	Programme		80.8	212.4	–	293.2
Assuring an accountable organization through principled performance	Programme		31.1	9.6		40.7
	Development Effectiveness	Effective Technical Response to programme and policy planning and support	35.9		–	35.9
	Independent Oversight and Assurance Activities	Corporate Oversight and Assurance	11.7			11.7
	Management	Corporate financial, ICT, Legal, field/CO oversight and management, strategic planning, strategic budgeting, risk management, intergovernmental	8.7		3.3	12.0
Advancing Partnerships & Resourcing	Programme		14.9	-		14.9
	Development Effectiveness	Partnership Building, advocacy and alliance building initiatives	2.2			2.2
	Management	Corporate external relations and partnerships, communications and resource mobilization, strategic planning, strategic budgeting, risk management	1.8		7.4	9.1
Advancing Business Transformation	UN Coordination	UN Development Coordination	37.6			37.6
	Programme		5.6	–		5.6
	Development Effectiveness	Strategic planning, strategic budgeting, risk management, Technical programme and policy planning and support	12.3			12.3
	Management	Field/CO oversight and management, leadership and corporate direction, strategic planning, strategic budgeting, risk management	38.0		25.4	63.3
	Special Purpose Programme	ICT Capital Investments, Change Management	5.3			5.3
	Programme		9.2	9.6		18.8

<i>Impact/Output</i>	<i>Cost Classification</i>	<i>Functional Cluster</i>	<i>2024-2025</i>			<i>Total</i>
			<i>Regular Resources</i>	<i>Other Resources</i>	<i>Cost Recovery</i>	
Nurturing a diverse and empowered workforce and advancing an inclusive UN-Women culture	Management	Corporate Human Resources/Staff and Premises Security	2.5		3.6	6.1
	Special Purpose Programme	Capital Investments: MOSS Compliance	0.9			0.9
			19.0	–		19.0
Effective normative, operational and coordination products, services and processes	Development Effectiveness	Transparent and Effective Procurement for programme delivery	2.7			2.7
	Management	Corporate Financial, ICT and administrative	3.6		1.6	5.2
Total			473.5	694.0	41.2	1,208.7

56. Figure III below the indicative allocations of all resources to the four thematic areas and five operational effectiveness and efficiency output.

Figure III

Indicative total allocations by strategic plan thematic impact areas and outputs, 2024-2025



Allocation of resources to development impact areas

57. The indicative allocation of resources to the four strategic plan impact areas is aligned with the results and priorities set in the UN-Women Strategic Plan 2022–2025. Indicative allocations and use of resources to the thematic impact areas under the Strategic Plan are informed by reviewing expenditure trends by impact areas for the past three years.

58. The indicative allocations and use of resources to the thematic impact areas under the strategic plan are informed by past trends as well as country programme priorities and the organization’s strategic ambition. Hence, the estimated use of programme resources to the thematic impact areas in the integrated results and resources framework are indicative only and will have the following estimated proportional share:

(a) Impact 1 (governance & participation in public life) 21 per cent: UN-Women works with key partners so that women and girls in all their diversity fully and equally participate in decision-making and benefit from gender-responsive laws, policies, budgets, services, and accountable institutions;

(b) Impact 2 (economic empowerment & resilience) 19 per cent: UN-Women works to advance the economic empowerment and resilience of women so that they have income security, decent work, and economic autonomy;

(c) Impact 3 (ending violence against women) 28 per cent: UN-Women promotes integrated approaches to ensure that all women and girls live a life free from all forms of violence;

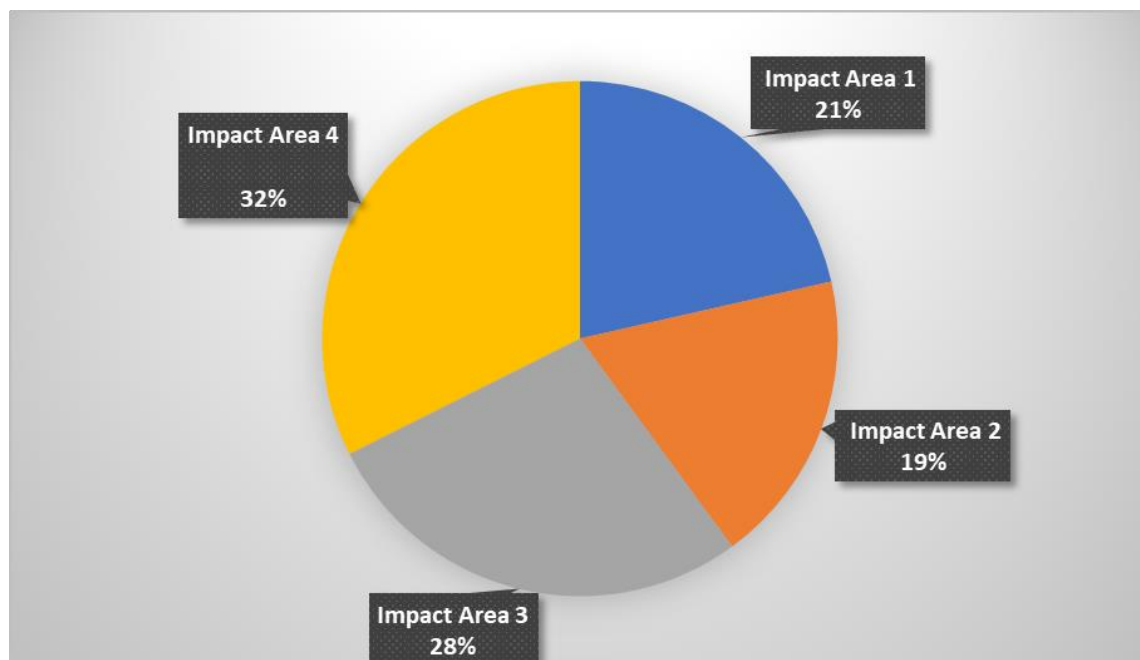
(d) Impact 4 (peace, security, humanitarian & disaster risk reduction) 32 per cent: UN-Women works to ensure that women and girls contribute to and have greater

influence in building sustainable peace and resilience and benefit equally from conflict and disaster prevention and from humanitarian action.

59. Figure IV below reflects total indicative allocations for only the four thematic impact areas in the strategic plan:

Figure IV

Indicative total allocations for the strategic plan thematic impact areas 2024-2025



Allocation of resources to organizational efficiency and effectiveness (OEE) outputs

60. The OEE outputs are linked to resources for each cost classification category and linkages are made among applicable organizational outputs, functional clusters and proposed resource requirements.

61. Resources allocated to organizational units are grouped into functional clusters, which provide the link between results and resources. The functional clusters are groupings of organizational units and / or functions that carry out activities to deliver intended outputs; they constitute the conceptual link between results and resources in the results-based budgeting framework approved by the Executive Board.

62. The functional clusters for management activities and independent oversight and assurance are harmonized among UNDP, UNFPA, UNICEF and UN-Women. Development effectiveness activities are more closely associated with the development results and delivery modalities of each of the entities and are therefore not harmonized among them. The functional clusters for UN Coordination and special purpose are also more closely associated with the individual mandates and business models of the entities.

63. The indicative allocations for the five organizational effectiveness and efficiency outputs is informed by past trends and the strategic ambition of UN-Women. The following estimated proportional share of the total OEE resources linked to all cost classification categories in support of the outputs are:

(a) Output 1 (assuring an accountable organization through principled performance) 33 per cent: UN-Women develops a diverse empowered, accountable

organization through robust performance management, strong governance, risk and compliance;

(b) Output 2 (advancing partnerships & resourcing) 21 per cent: UN-Women broadens and deepens partnerships for gender equality to ensure impact at scale for women and girls;

(c) Output 3 (advancing business transformation) 29 per cent: UN-Women transforms its business model through agile and ethical leadership and a continuous improvement culture, ensuring it can adapt to rapidly evolving circumstances;

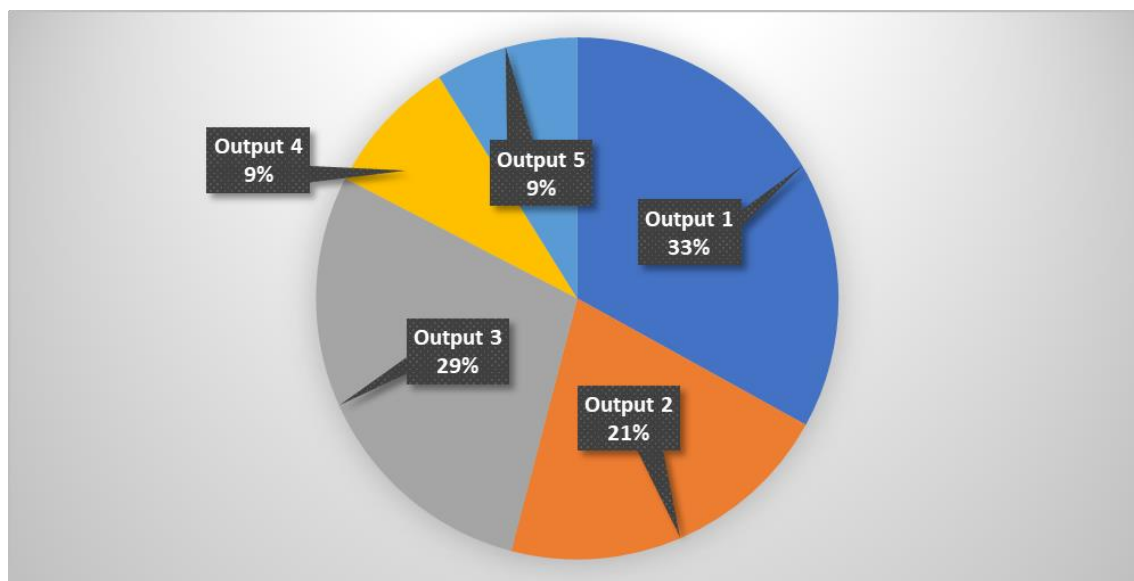
(d) Output 4 (nurturing a diverse and empowered workforce and advancing an inclusive UN-Women culture) 9 per cent: UN-Women strives to be an organization that delivers results through an inclusive culture and leadership that exemplifies ethical, transformational and shared leadership principles;

(e) Output 5 (effective normative, operational and coordination products, services and processes) 9 per cent: UN-Women will invest in standardized programme approaches, knowledge products, and service offerings for the achievement of impact at scale, while adapting its service offering, in collaboration with UN Country Teams, to respond to national realities and priorities.

64. Figure V below reflects total indicative allocations for only the five organizational and effectiveness outputs of the strategic plan:

Figure V

Indicative total allocations for the strategic plan organizational effectiveness and efficiency outputs 2024-2025



VIII. Special purpose: capital investments

65. The costs included under the special purpose cost classification category are those of a capital investment nature that are agency specific and costs in support of Minimum Operating Security Standards (MOSS) which is part of the approved harmonization of cost classification categories and definitions.

66. The total proposed institutional budget under the special purpose cost classification category is \$6.2 million, which is comprised of (a) continued

investments of \$5.0 million in the new ERP Cloud Solution, including system development for corporate planning and reporting, system integration and transparency; (b) \$0.3 million in support of ongoing change management initiative and (c) \$0.9 million in support of Minimum Operating Security Standards (MOSS). This is the same proposed budget as in the previous integrated budget of 2022-2023, thus there is no volume increase under the special purpose category.

Investing in the organization: information and communications technology Investments

67. In joining UNDP and the other participating agencies in designing, developing, and rolling out Quantum as the new ERP, UN-Women leveraged the economies of scale of joint interagency action as a manifestation of UN System reform. To fully capitalize on the potential of the new system a proposed investment during the 2024-2025 period of \$5.0 million is required to contribute to the continued shared Partner Agency development of Quantum to address general performance and functionality improvements that are common to all participating Agencies, as well as UN-Women specific corporate requirements particularly the planned high-level initiatives in systems development linked to corporate planning, reporting and transparency as well as the integration of Results-Based Management with the ERP, corporate reporting, and global training and implementation support for these initiatives. Additional activities include required business expertise to support the design, testing, knowledge transfer and training and business transformation required for the technology investment as well as treasury and banking.

68. This investment will further enable the continued digital transformation journey towards an integrated system approach that will support the implementation of UN-Women's results framework, integrating UN-Women's financial, budgetary and human resources information with results.

The Executive Strategic Priorities

69. UN-Women has initiated a realignment process to achieve optimized structures at headquarters and at regional and field offices. This process is building on the findings, analysis and recommendations of previous and ongoing work around the structure and functioning of UN-Women. Within a zero-growth budget, \$300,000 is proposed to explore options for streamlining resource allocations in line with global challenges as well as progress around various gender equality-related indicators and matrices, for maximum impact on the lives of women and girls.

Minimum Operating Security Standards (MOSS)

70. Per Executive Board approved decision (2020/8), the reflection of MOSS costs under the special purpose cost classification category reflects the harmonized practice among UNDP, UNFPA, UNICEF and UN-Women. Therefore, the reflection of \$0.9 million under MOSS is not an additional requirement, but a continuing cost that is defined as special purpose per the harmonized cost classification definitions.

IX. Cost Recovery

71. The Executive Board in the decision 2020/8 approved the joint comprehensive cost-recovery policy (DP/FPA-ICEFUNW/2020/1), which includes cost-classification categories, methodology and rates, effective 1 January 2022 and decided "that agreements signed prior to 1 January 2022 will be honored using the existing cost-recovery rates (per Executive Board decision 2013/2) and that new agreements as well as revisions of existing agreements that result in additional/new

contributions signed after 1 January 2022, will comply with the rates in the cost-recovery policy as approved in this decision”.

72. In the same [2020/8](#) decision, the Executive Board requested UN-Women in collaboration with UNDP, UNFPA and UNICEF:

(a) to provide harmonized annual reporting on the progress of implementation of the cost recovery policy as an annex to their respective existing reporting, including the presentation of the financial impact of the harmonized differentiated rates and waivers granted, and to continue including, in line with the policy, inter alia an itemization of each waiver/discount listing the donor name, total contribution, programme name, cost-recovery rate and United States dollar value of the waiver/discount, as well as the resulting effective cost-recovery rates and cost-recovery amounts realized;

(b) to present in a harmonized way in their existing reporting the calculations of the notional cost-recovery rates in their respective integrated budget documents.

73. UN-Women has complied with the Executive Board requirements and presented the information on the financial impact of the harmonized differentiated rates and waivers granted in the UN-Women Annual Report of the Undersecretary General for the 2018 ([UNW/2019/2](#)), 2019 ([UNW/2020/2](#)), 2020 ([UNW/2021/2](#)), 2021 ([UNW/2022/2](#)) and 2022 (UNW/2023/x) years in review.

74. In the 2022 Annual Report of the Undersecretary General (UNW/2023/x) the following information was provided:

(a) details of the one (1) cost recovery waiver approved in 2022 with a total financial impact of \$3000/\$0.003 million;

(b) the 2022 financial impact of the differentiated rates, including the cost recovery waiver, is \$1.29 million;

(c) the 2022 effective cost recovery rate is 7.18 per cent.

75. As evident from the extremely low number of exceptional waivers, UN-Women is committed to complying with the EB decision and only grants waivers where there are existing framework agreements and engagements that promote joint activities within the UN entities. Furthermore, waivers are approved when the only other alternative would be to forego the contributions which result in missed opportunities for UN-Women in advancing gender equality.

76. The notional cost recovery rate is presented in Annex II of the proposed Integrated Budget 2024-2025 document. Based on the proposed integrated budget and the joint comprehensive cost recovery policy, the notional cost recovery rate is 8.8 per cent. The details of the calculations and methodology are presented in Annex II.

77. As requested by the Executive Board in the same [2020/8](#) decision, UN-Women, in collaboration with UNDP, UNFPA and UNICEF, will present a comprehensive review of the cost-recovery policy and its implementation for decision at the second regular session 2024 and organize a joint briefing in 2023 to present a joint timeline for the review and preliminary observations and findings from the implementation of the cost-recovery policy.

78. In the context of the continued projected growth in the proportion of other resources contributions, the recovery of indirect costs and charging of direct costs to programmes funded from other resources are key to ensuring the financial sustainability of the organization. UN-Women continues to rely on the partnership of stakeholders to ensure that agreements for programmes funded from other resources

always embed the necessary direct costs. Internally, UN-Women will continue to reinforce measures geared at full compliance with the cost recovery policy in all proposals funded from other resources.

X. Elements of a decision

79. The Executive Board may wish to:

(a) *Welcome* the UN-Women integrated budget for 2024–2025, which presents a single, integrated budget that includes all budgetary categories, to complement the Entity’s strategic plan 2022–2025;

(b) *Notes* with appreciation UN-Women’s efforts in presenting a zero-growth budget and approves the six additional P-4 posts aimed at strengthening the coordination mandate with additional cost implications offset through efficiency gains;

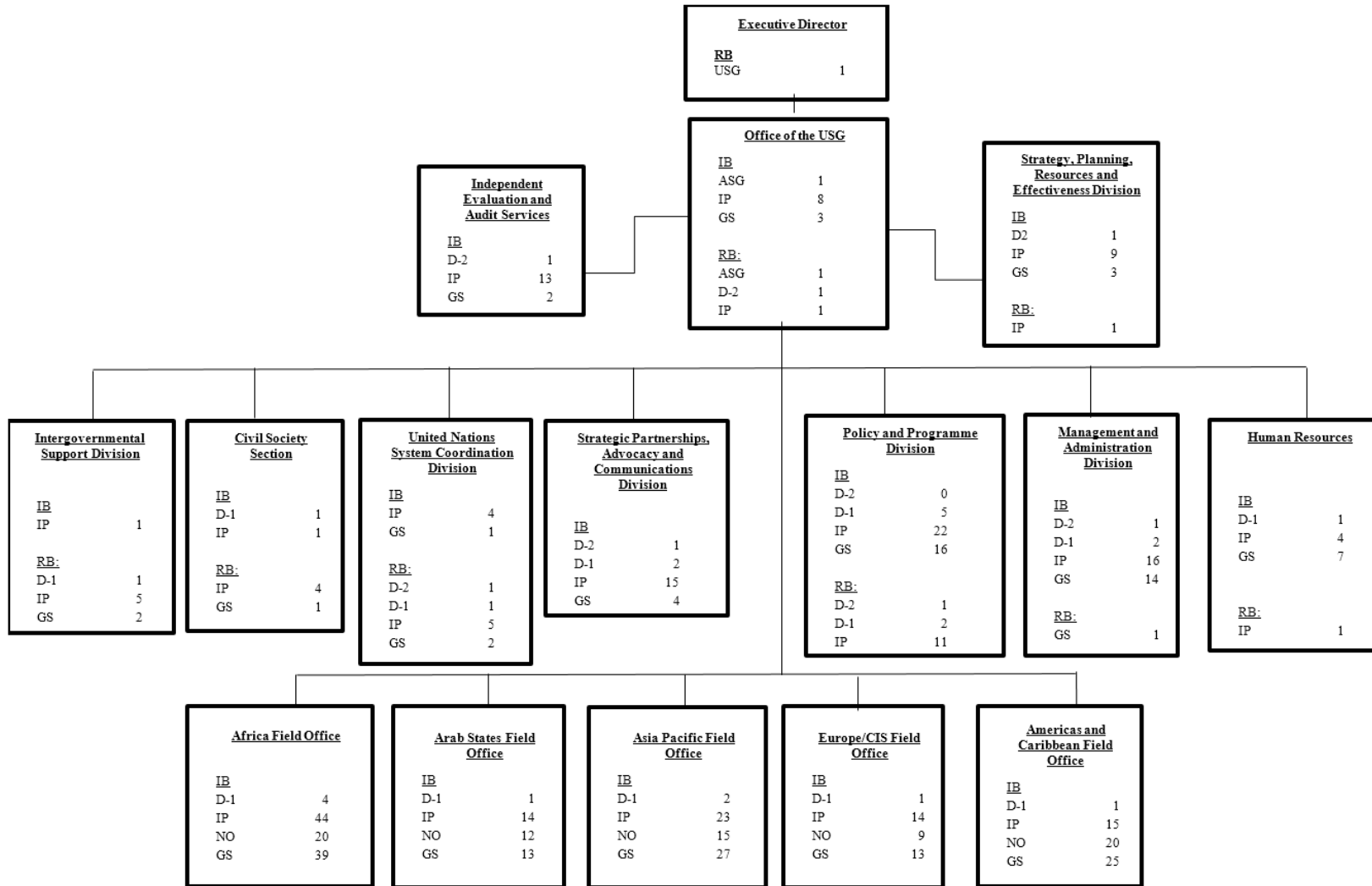
(c) *Approves* gross institutional budget resources in the amount of \$204.4 million to support organizational effectiveness and efficiency, and notes that these estimates include an amount of \$41.2 million for cost recovery from other resources;

(d) *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;

(e) *Notes* UN-Women integrated budget estimates for 2024-2025 and the urgent need for increased investment in gender equality and women’s empowerment to support the results as set out in the Strategic Plan and urges all countries in a position to do so to increase their voluntary contributions, especially in regular resources, and welcomes UN-Women’s proposals to enhance its resource mobilization strategy.

Annex I

Proposed Organizational Chart for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2024–2025



Abbreviations: ASG: Assistant Secretary-General; GS: General Service; IB: Institutional budget; IP: International Professional, National Officer; RB: Regular Budget; Abbreviations USG, Under-Secretary-General

Annex II

UN-Women notional indirect Cost recovery

I. Cost classification Definitions

1. Costs arising from various activities are classified according to the framework, approved by the Executive Board (decision [2020/12](#)). The classification of activities and corresponding cost categories are:

(a) Development activities: costs associated with programmes and development effectiveness activities which contribute to and are essential for the realization of effective development results, as follows:

(i) Programmes: activities and associated costs traced to specific programme components or projects, which contribute to delivery of development results contained in country/regional/global programme documents or other programming arrangements;

(ii) Development effectiveness activities: costs of activities of a policy-advisory, technical and implementation nature that are needed to achieve the objectives of programmes and projects in the focus areas of the organizations. These inputs are essential to the delivery of development results and not included in specific programme components or projects in country, regional or global programme documents;

(b) United Nations development coordination activities: activities and associated costs supporting the coordination of development activities of the United Nations system;

(c) Management activities: activities and associated costs whose primary function is the promotion of the identity, direction and well-being of an organization. These include executive direction, representation, external relations and partnerships, corporate communications, legal, information technology, finance, administration, security and human resources. Management costs are classified as recurrent or non-recurrent;

(d) Independent oversight and assurance activities: activities and associated costs supporting the independent audit and investigations and corporate evaluation functions;

(e) Special-purpose activities; activities and associated costs of: (i) capital investments; and (ii) services for other United Nations organizations.

2. The current indirect cost-recovery methodology starts by identifying the following functions as integral to the mandate of the organization and as such are to be covered solely from regular resources as part of the organizations' institutional budgets.

- Development effectiveness activities;
- United Nations development coordination;
- Critical cross-cutting management functions;
- Critical cross-cutting independent oversight and assurance functions;
- Non-comparable special-purpose activities.

3. The remaining balance of the institutional budget is covered by the indirect cost recovery rate, proportionally between regular and other resources.

4. The methodology to calculate the cost-recovery rate is as follows:

(a) Calculate the proportionate percentage share of regular resources and other resources per the planned use of resources in the organizations' integrated budgets;

(b) Calculate the sum of the institutional budget costs that are to be funded from regular resources only and the balance to be funded proportionally from regular and other resources, and remove costs related to the mandate of the organization to be solely funded from regular resources. The starting point will always be the institutional budget;

(c) Take the balance of the institutional budget amount calculated in step (b) to be recovered from regular and other resources and apply the percentages calculated in step (a);

(d) Take the amount to be recovered from other resources in step (c) and calculate it as a percentage of total planned other resources;(e) The amount in step (d) equals the notional cost-recovery rate to be recovered from other resources;

(e) For the 2024-2025 the indicative notional cost recovery rate is 8.8 per cent.

Detailed calculations of the notional cost-recovery rates: 2024-2025

(In Millions of United States dollars)

A1	Regular resources (RR)	400.0
A2	Other resources (OR)	630.0
	Total	1,030.0
1. Calculate the proportionate percentage share of RR and OR in the planned use of resources		
B1	Proportionate share of RR	39%
B2	Proportionate share of OR	61%
2. Calculate the sum of management and comparable special-purpose costs (and remove costs related to critical, cross-cutting functions)		
C	Institutional budget	204.4
	<i>Less</i>	
C1	Development effectiveness activities	(53.2)
C2	Non-comparable special-purpose activities	(6.2)
C3	United Nations development coordination activities	(37.6)
C4	Critical cross-cutting management functions	(23.0)
C5	Critical cross-cutting oversight and assurance functions	(1.0)
	Total - institutional budget (IB) subject to cost recovery	83.5
3. Take the amount calculated in step 2 and split it proportionally according to the levels of total planned use of regular and other resources		
D=C-(C1:C4)	IB subject to cost recovery based on approved methodology	83.5
E1=B1*D	RR proportional share of IB	32.4
E2=B2*D	OR proportional share of IB	51.1
F=E2/(A2-E2)	Notional rate	8.8%

Annex III

Definitions

Appropriation. A specific amount approved by the Executive Board for the related period with respect to the organizational efficiency and effectiveness component of the integrated budget financed from regular resources.

Cost increase/decrease. Any increase or decrease in the cost of a resource input in a budget period compared with the previous budget period arising from changes in costs, prices and exchange rates.

Cost, non-discretionary. Cost of a resource input, or any increase thereof during the budget period, mandated by specific decisions legislated by the General Assembly and/or the Executive Board.

Development activities. Activities associated with programmes and development effectiveness activities essential for achieving development results.

Development effectiveness activities. Activities of a policy advisory, technical and implementation nature needed to achieve the objectives of programmes and projects in the areas of focus of the UN-Women. While essential to the delivery of development results, they are not included in specific programme components or projects in country, regional or global programme documents.

Differentiated indirect cost recovery rate. The rate approved by the Executive Board as percentage to be applied to direct costs, based on the funding source.

Effective indirect cost-recovery rate. The actual cost-recovery rate realized after taking into account the effect of differentiated rates, including pre-existing preferential rates and waivers granted each year.

Functional cluster. One or more discrete organizational units within a functional area that directly support(s) the management of the organization.

Institutional budget. The institutional (organizational efficiency and effectiveness) component of the integrated budget covering activities over a period based on a set of defined results from the strategic plan.

Management activities. The primary purpose of which is the promotion of the identity, direction and well-being of an organization, including executive direction, representation, external relations and partnerships, corporate communications, legal, oversight, audit, corporate evaluation, information technology, finance, administration, security and human resources.

Notional indirect cost-recovery rate. The rate is calculated by applying cost recovery methodology on planned budget and/or actual expenditures.

Other resources. Resources of a voluntarily funded organization that are received for a specific programme purpose (“other resources relating to programmes”) and for the provision of specific services to third parties (“other resources relating to reimbursements”).

Oversight and Assurance activities: Independent oversight and assurance activities. This comprises activities and associated costs supporting the independent audit and investigations and corporate evaluation functions.

Regular budget. Portion of assessed contributions allocated to UN-Women through the United Nations programme budget, prepared by the Secretary-General and approved by the General Assembly.

Regular resources. Resources of a voluntarily funded organization that are comingled and untied. These include voluntary contributions, other governmental or intergovernmental payments, donations from non-governmental sources and related interest earnings and miscellaneous income.

Special-purpose activities. Activities and associated costs of capital investments

United Nations development coordination activities. Activities and associated costs supporting the coordination of development activities of the United Nations system.

Volume increase/decrease. Any increase or decrease in resource requirements attributable to changes in the level or nature of activities carried out by an organization during the current budget period and those proposed for the subsequent budget period. In order to permit direct comparison, volume is expressed using the same cost factors applicable to approved appropriations.

Annex IV

Statement of comparison of budget and actual amounts for the year ended 31 December 2021

	2020–2021		2020				2021				2020–2021	
	Original budget	Final budget	Original budget	Final budget	Actual amounts on comparable basis	Difference between final budget and actual amounts	Original budget	Final budget	Actual amounts on comparable basis	Difference between final budget and actual amounts	Actual amounts on comparable basis	Difference between final budget and actual amounts
Regular budget activities	19 461	19 461	9 741	9 741	10 126	(385)	9 720	9 720	9 956	(236)	20 082	(621)
Development activities												
Programme	798 300	810 463	399 150	367 565	347 021	20 544	399 150	442 898	433 534	9 364	780 555	29 908
Development effectiveness	53 800	46 802	26 900	23 293	21 171	2 122	26 900	23 509	21 323	2 186	42 494	4 308
Subtotal	852 100	857 265	426 050	390 858	368 192	22 666	426 050	466 407	454 857	11 550	823 049	34 216
United Nations development coordination	32 000	35 570	16 000	20 205	17 192	3 013	16 000	15 365	16 226	(861)	33 418	2 152
Management activities												
Recurring	103 300	94 684	51 650	44 900	44 602	298	51 650	49 784	45 462	4 322	90 064	4 620
Evaluation	6 300	5 092	3 150	2 830	2 578	252	3 150	2 262	2 219	43	4 797	295
Audit and investigations	6 000	5 144	3 000	2 268	1 997	271	3 000	2 876	2 559	317	4 556	588
Subtotal	115 600	104 920	57 800	49 998	49 177	821	57 800	54 922	50 240	4 682	99 417	5 503
Special purpose activities												
Information and communications technology	500	500	250	250	-	250	250	250	500	(250)	500	-
25-year review of the implementation of the Beijing Declaration and Platform for Action	900	976	450	450	374	76	450	526	499	27	873	103
Change Management	1 600	1 273	800	637	442	195	800	636	554	82	996	277
Subtotal	3 000	2 749	1 500	1 337	816	521	1 500	1 412	1 553	(141)	2 369	380
Total budget	1 022 161	1 019 965	511 091	472 139	445 503	26 636	511 070	547 826	532 832	14 994	978 335	41 630
Total institutional budget	204 400	190 041	102 200	94 833	88 356	6 477	102 200	95 208	89 342	5 866	177 698	12 343