



United Nations  
Educational, Scientific and  
Cultural Organization

# Executive Board

Hundred and seventy-seventh session

# 177 EX/5

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## **REPORT BY THE DIRECTOR-GENERAL ON THE FOLLOW-UP TO DECISIONS AND RESOLUTIONS ADOPTED BY THE EXECUTIVE BOARD AND THE GENERAL CONFERENCE AT THEIR PREVIOUS SESSIONS**

### **SUMMARY**

The purpose of this report is to inform the Members of the Executive Board of the progress achieved in the follow-up to the decisions and resolutions adopted by the Board and the General Conference at their previous sessions.

No decision is required.

**I. 174 EX/Decision 41:  
Follow up to the Jakarta Declaration and the Right to Basic Education**

1. Since the adoption of the Jakarta Declaration at the International Conference on “The Right to Basic Education as a Fundamental Human Right and the Legal Framework for its Financing” (December 2005), UNESCO has been actively disseminating the Declaration and following up on its recommendations through relevant fora, activities and events.

2. UNESCO is undertaking and supporting research and studies on the legal framework for the financing of basic education from a comparative perspective, and focusing particularly on countries that lag behind in achieving the EFA goals and require greater support in mobilizing resources.

3. A number of declarations emerging from ministerial meetings on EFA reflect the significance attached by governments to the legal and policy framework for financing basic education. The Final Communiqué of the Sixth EFA High-Level Group Meeting (Cairo, Egypt, November 2006), invites EFA partners to increase efforts in generating adequate resources for achieving the EFA goals and governments to continue to increase the proportion of national budgets allocated to education. The Buenos Aires Declaration adopted by the Intergovernmental Meeting of the Regional Educational Project for Latin America and the Caribbean (PRELAC II) in March 2007 recommended that increased financial resources be allocated to education and recognized “the importance of promoting national agreements that favour sustained increase in educational financing in the medium and long terms”.

4. Within the framework of UNESCO’s collaboration with the United Nations Committee on Economic, Social and Cultural Rights (CESCR), questions relating to the obligations of states for financing education, including the provision of free universal primary education were raised and calls for significant increase in public expenditure on primary education expressed. The Joint Expert Group UNESCO (CR)/ECOSOC (CESCR) on the Monitoring of the Right to Education has underlined the need for compliance with the core obligations of states for ensuring universal primary education, free of charge, and of making necessary resources available.

5. Research on the constitutional bases of the right to education is being conducted within the framework of UNESCO’s ongoing collaboration with the European Association for Education Law and Policy (ELA). Future plans include the establishment of a data bank on the right to education, including constitutions, legislation and policy plans and the development of a glossary of educational legislation.

6. UNESCO has been developing a network of specialists in the field of education to draw upon high-level expertise in advancing its work on the foundations of the right to education in national legal systems and in promoting normative action. In the Latin American region, an Association of Education Law and Policy has recently been founded in Brazil. UNESCO is also in the process of creating a Chair on the Right to Education in each region; progress has been achieved in the creation of Chairs on the Right to Education at the College d’Europe, Bruges (Belgium), at the Parahyangan Catholic University, Bandung (Indonesia), and at the University of Sao Paulo (Brazil). Two other Chairs, one in Africa and another in the Arab region, are also foreseen.

**II. 176 EX/Decision 5(II):  
South-South cooperation in education**

7. As requested by the Executive Board at its 175th session, the Director-General launched an appeal to Member States in March 2007 for voluntary contributions to create a fund in support of South-South cooperation activities in education. To date, India has offered the amount of US \$20,000, while Togo and Guinea have expressed their intentions to make contributions. UNESCO will complement Member States’ contributions with available regular programme funds to enable the immediate implementation of four regional pilot projects identified in collaboration with the contact points in each UNESCO Regional Bureau of Education and prepared on the basis of

requests received from Member States and/or on recommendations of ministerial and high-level education meetings and venues.

8. The project proposals focus on the priority areas as defined in 176 EX/Decisions (5.11, para. 9), and seek to promote interregional and/or intra-regional cooperation. These proposals will be jointly reviewed with the representatives of the Group of 77 and China, and implemented in the current biennium. Informed by the results of the evaluation of these projects, criteria for future projects and programmes will be developed for the coming biennium.

9. It is expected that the pilot projects, once successfully implemented, will increase the visibility of the South-South Cooperation Programme/Fund in Education and attract more contributions from Member States.

**III. 169 EX/Decision 4.3, 172 EX/Decision 49 and 175 EX/Decision 23:  
Issyk-Kul International Centre for the Dialogue among Cultures**

10. Following the request of the Kyrgyz Government to designate a centre in Issyk-Kul as a category 2 centre under the auspices of UNESCO, the Director-General dispatched a mission to Kyrgyzstan to prepare the necessary feasibility study (November 2005).

11. The mission completed its report and outlined various areas where the Government was invited to clarify and concretize its plans, after which the Director-General could submit his report and recommendation to the Executive Board. Such clarifications and specifications have thus far not been received, although the Secretariat had on several occasions advised the Government that without such supplementary information the process could not go forward.



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## **REPORT BY THE DIRECTOR-GENERAL ON THE FOLLOW-UP TO DECISIONS AND RESOLUTIONS ADOPTED BY THE EXECUTIVE BOARD AND THE GENERAL CONFERENCE AT THEIR PREVIOUS SESSIONS**

### **COMMENTS BY THE DIRECTOR-GENERAL ON THE IMPLEMENTATION OF THE INTERNAL OVERSIGHT SERVICE (IOS) STRATEGY IN 2006-2007: ANNUAL REPORT 2006**

#### **ADDENDUM**

##### **SUMMARY**

The purpose of this report is to inform the Members of the Executive Board of the progress achieved in the follow-up to the decisions and resolutions adopted by the Board and the General Conference at their previous sessions.

No decision is required.



## **Introduction**

1. In 176 EX/Decision 38, the Executive Board invited the Director-General, as part of his follow-up to issues identified in document 176 EX/38, to issue as a matter of priority:

- an internal control policy defining key authorities, roles and responsibilities for the management of the programme and budget, including financial and staffing issues in line with the Table of Authority and Accountability and Financial Rules;
- terms of reference for the Oversight Advisory Committee;
- measures to strengthen the Organization's commitment to internal oversight so that the Internal Oversight Service can undertake its work effectively.

The Board also invited the Director-General to present an update on these efforts at its 177th session.

## **Internal control policy framework**

2. In order to provide the governing bodies and other stakeholders reasonable assurance that UNESCO's operations are conducted efficiently and effectively, the Organization's internal control systems require ongoing evaluation and modification, in line with the evolving environment in which the Organization operates. In so doing, the Director-General is fully aware that UNESCO's internal control system should be in line with good practices as promulgated by professional accountancy and auditing bodies, taking into account the intergovernmental nature of UNESCO and its unique features.

3. In this context, and following the recommendations of an independent external assessment of the Internal Oversight Service (IOS) and as endorsed by the Executive Board at its 176th session (176 EX/38), UNESCO's internal control policy framework has been drafted and is in the process of being finalized. This policy framework comprises five components (control environment, risk assessment, control activities, information and communication, and monitoring) and sets out their relevance within the Organization. It also outlines key authorities, roles and responsibilities of various officers in the Organization. These are further developed in the already published Tables of Delegated Authority and Accountability.

4. The draft policy framework will provide one of the foundations of the revised Financial Regulations, to be put forward for the consideration of the Executive Board and General Conference once a careful study has been completed of the impact of adopting IPSAS in UNESCO. Various agencies within the United Nations system are currently in the process of revising their Financial Regulations and Rules to ensure that they reflect the requirements of IPSAS and good practice in internal control systems. UNESCO's revised Financial Regulations and Rules will take into account the outcome of this United Nations-wide review.

## **Terms of reference for the Oversight Advisory Committee**

5. The Oversight Advisory Committee discussed and then submitted a draft terms of reference to the Director-General. The draft provided a good basis for further consultations within the Secretariat and is under consideration.

6. Extensive consultations were held with the key stakeholders, including the External Auditor. It became clear that there was a need to clarify the purpose of the Committee, taking into account the distinction between internal oversight (falling under the purview of the Director-General) and external oversight (exercised by the External Auditor on behalf of the Member States). The Director-General decided that the responsibility of the Committee should focus on advising him on internal control matters and supporting internal oversight.

7. It should be noted that the establishment of oversight committees is under active consideration in many agencies of the United Nations system. Given that the situation is evolving rapidly, the Secretariat is following closely the discussions within the United Nations system before finalizing the terms of reference of the Oversight Advisory Committee.

**Measures to strengthen the Organization's commitment to internal oversight**

8. The Director-General is taking a multi-pronged approach to fulfil his commitment to internal oversight. The College of ADGs is now holding a quarterly session devoted to the follow-up of recommendations made in evaluation and audit reports. At the same time, the budget and finance implications of the follow-up to internal audit and evaluation reports will be a standing item on the agenda of the Committee on Budget and Finance (CBF).