

UNESCO INSTITUTE FOR STATISTICS

BASIC TEXTS

Fourth edition



UNESCO Institute for Statistics

The UNESCO Institute for Statistics (UIS) is the statistical office of UNESCO and the United Nations depository for global statistics in the fields of education, science and technology, culture, and communication.

Based in Montreal, the UIS was established in 1999 with the mandate to develop and deliver timely, accurate and policy-relevant data needed in today's increasingly complex and changing social, political and economic environments. It serves Member States, UNESCO and the UN system, as well as intergovernmental and non-governmental organizations, research institutes, universities and citizens around the world.

As an autonomous organization, the UIS has its own Governing Board that consists of 12 experts, representing users and producers of statistics from different regions and international organizations. The Board reviews and approves the UIS programme and budget, while monitoring, evaluating and advising on the Institute's operations.

Fourth edition

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All the terms used in this collection of texts to designate the person discharging duties or functions are to be interpreted as implying men and women are equally eligible to fill any post or seat associated with the discharge of these duties and functions.

A. Resolutions of the General Conference

UNESCO Institute for Statistics

Resolution 43 adopted by the 30th session of the UNESCO General Conference, November 1999

The General Conference,

Taking note of the Director-General's report on the establishment of the UNESCO Institute for Statistics (30 C/22),

1. *Approves* the creation of the UNESCO Institute for Statistics (UIS);
2. *Invites* the Governing Board of UIS to focus the Institute's programme on the following priorities:
 - (a) to define and establish the types of statistical data and indicators which will be needed at the international level during the coming years, taking advantage of the high-profile consultative mechanisms to be set up by the UNESCO Institute for Statistics;
 - (b) to collect and disseminate statistical information on education, science, culture and communication in response to the increasing demands emanating from Member States and the international community, and monitor the achievements of policy goals defined, in particular, by major international conferences, working in partnership to promote the use of these data in policy research;
 - (c) to improve statistical capacity in Member States through advocacy and mobilization of political will and commitments, and by disseminating technical manuals and providing training and advisory services;
3. *Authorizes* the Director-General to support the UNESCO Institute for Statistics by providing a financial allocation of \$6,820,000;
4. *Invites* Member States, international organizations, development and donor agencies, foundations and the private sector to contribute financially or by other appropriate means to the implementation and expansion of the activities of the UNESCO Institute for Statistics.

Statutes of the UNESCO Institute for Statistics

Resolution 44 adopted by the 30th session of the UNESCO General Conference, November 1999

The General Conference,

Recalling 29 C/Resolution 50 concerning the strategic plan for the strengthening of UNESCO's statistical programmes and services and the establishment of the UNESCO Institute for Statistics,

1. *Takes note* of 156 EX/Decision 6.6 recommending the approval of the Statutes of the UNESCO Institute for Statistics;
2. *Approves* the Statutes of the UNESCO Institute for Statistics annexed to this resolution;
3. *Authorizes* the Executive Board to decide on the permanent location of the Institute in accordance with the procedures laid down in 157 EX/Decision 3.1(III);
4. *Invites* the Director-General to proceed with the appointment of the first six members of the Institute's Board, bearing in mind the qualifications, gender and nationality of the six members elected by the General Conference.

Annex. Statutes of the UNESCO Institute for Statistics

Article I. Definitions

Unless otherwise stated in the text:

Board means the Governing Board of the Institute

Chairperson means the Chairperson of the Board

Committee means the Policy and Planning Committee provided for in Article VI of the Statutes

Director means the Director of the Institute

Director-General means the Director-General of UNESCO

General Conference means the General Conference of UNESCO

Institute means the UNESCO Institute for Statistics

Personnel means the personnel of the Institute

Statutes means the Statutes of the UNESCO Institute for Statistics

UNESCO means the United Nations Educational, Scientific and Cultural Organization.

Article II. Legal status of the Institute

1. A UNESCO Institute for Statistics is hereby established within the framework of UNESCO, of which it shall be an integral part. Within that framework the Institute shall enjoy the functional autonomy necessary to achieve its objectives.
2. All the activities carried out in exercise of the autonomy enjoyed by the Institute shall be in conformity with the Statutes as well as the relevant decisions of the General Conference and the Executive Board.

Article III. Mission, objectives and functions

1. Within UNESCO's broad mandate to contribute to the advancement and sharing of knowledge and the free flow of ideas, the mission of the Institute shall be to provide statistical information on education, science, culture and communication which helps decision-making in Member States and facilitates democratic debate in UNESCO's areas of competence, employing to that end the highest professional standards and intellectual independence in data collection and analysis.
2. To that end, the Institute shall focus on the following objectives:
 - (a) to foster the development of international statistics in its fields of competence which reflect the changing policy contexts in those fields and which are reliable, of worldwide comparability, robust and feasible to collect;
 - (b) to arrange for the collection, production, analysis and timely dissemination of policy-relevant statistics, indicators and related documentation based on the development work in subparagraph (a) above;
 - (c) to support the development of the statistical and analytical capacities of Member States not only for their own purposes, but also as a contribution to the achievement of the objective set in subparagraph (b) above; and
 - (d) to provide analysis services within the context of the Institute's mission, taking into account the needs of the Member States.
3. The Institute shall perform the following functions:
 - (a) a development function comprising, as main tasks, the identification of future needs and the development of appropriate responsive and flexible data and indicators, paying attention to the appropriate quality standards;

- (b) a collection and dissemination function; and
 - (c) a capacity-building function.
4. The prime objective of the Institute shall be to serve the needs of Member States through its core-work programme. In addition, it shall be responsive, depending on additional finances, to other needs or demands emanating from other parts of UNESCO and other users in Member States and international organizations.

Article IV. Governing Board

1. The Board shall be composed of 12 members chosen for a term of four years and sitting in a personal capacity. The members shall be elected or designated in the following way:
- (a) six members shall be elected by the General Conference, one for each electoral group of UNESCO; and
 - (b) six members shall be designated by the Director-General, after consultation with partner agencies, organizations and institutions, which are co-sponsors of the programmes of the Institute.
2. The elected members shall not be eligible for re-election for a second consecutive term.
3. The Board may invite observers as it considers appropriate.
4. The Board shall elect its Chairperson, from among its members, for a two-year term of office.

Article V. Functions of the Governing Board

1. The functions of the Board shall be:
- (a) to approve the general policy and the nature of the Institute's activities, within the framework decided by the General Conference, including the Approved Programme and Budget and with due regard to the obligations resulting from the fact that the Institute is an integral part of UNESCO;
 - (b) to set guidelines for the development of the programme, including an indication of the overall budget and of the balance of priorities within the programme;

- (c) in accordance with the provisions of Articles VII, VIII and IX, to examine and approve the biennial programme and budget prepared by the Director, on the understanding that the budget ceiling shall not exceed the total sum to be available during the financial period, including contributions and subventions to be paid, or provided in kind, to the Institute;
 - (d) to examine the reports on the activities and expenditures of the Institute prepared by the Director for the period of the appropriation resolution and to advise the latter on the execution, evaluation and follow-up of the Institute's programme and on any matters he/she may bring to its attention;
 - (e) to submit their biennial report on the Institute's activities to the Executive Board and to the General Conference;
 - (f) to make recommendations to the Director-General on the appointment of the Director.
2. The Board shall be consulted by the Director on the appointment of the senior officials of the Institute.

Article VI. Operation of the Board

- 1. The Board shall meet in ordinary session once a year. It may be convened in extraordinary session by the Chairperson, either on his/her initiative or at the request of four of its members, or of the Director.
- 2. The Chairperson and the members of the Board shall receive no compensation for their services; the Institute shall cover the costs of their travel and daily subsistence allowance, when they are on official travel on the Institute's business.
- 3. During their terms of office, the Chairperson and the members of the Board shall not be entitled to any fee or honorarium for any work carried out on the Institute's behalf.
- 4. The Board shall adopt its own Rules of Procedure.
- 5. The Board may deliberate and take decisions when at least six of its members are present.
- 6. The Board shall establish a Policy and Planning Committee, which shall be convened by its Chairperson, or by the Board, and shall meet as often as required by the needs of the programme. Its Chairperson shall be the Chairperson of the Board and it shall consist of four other members, in addition to its Chairperson, chosen by the Board from among its members.

The Committee shall perform the function of providing the initial input and guidance for the planning and budgeting process of the Institute and any other functions as decided by the Board, either in its Rules of Procedure or during an ordinary session.

7. The Board may set up such other committees from among its members as may be required. Each such committee shall adopt its rules of procedure.
8. The working languages of the Board shall be English and French.

Article VII. The Director and the personnel

1. The Director of the Institute, who shall be a staff member of UNESCO, shall be appointed by the Director-General, upon the recommendation of the Board.
2. The Director shall be the chief executive officer of the Institute. In this capacity, the Director shall, by due delegation of authority by the Director-General:
 - (a) administer the Institute;
 - (b) prepare its draft programme of work and budget estimates and submit them to the Board for approval;
 - (c) subject to the Board's approval, draw up detailed plans for the implementation of the approved programme, and direct their execution;
 - (d) appoint, in accordance with UNESCO's Staff Regulations and Staff Rules, the staff members of the Institute and, in conformity with the applicable administrative and legal provisions, other members of the Institute's personnel such as consultants and persons on secondment or under other contractual arrangements;
 - (e) make payments in accordance with the financial regulations of the special account as provided in Article IX;
 - (f) establish, without prejudice to the financial regulations of the special account for the Institute, financial rules and procedures in order to ensure effective financial administration and economy.
3. The Director and staff members of the Institute are subject to UNESCO's Staff Regulations and Staff Rules.

Article VIII. Technical advisory panels

1. The Board may establish technical advisory panels, composed of high-level experts in the fields of statistics and policy analysis in order to:
 - (a) advise the Institute on setting up and implementing standards and on validating procedures;
 - (b) send to the Board recommendations on the programme of work prepared by the Director for the Board's approval;
 - (c) offer any other advice in matters of policy and programmes as requested by the Board, or the Director, and in particular for any medium-term plan that the Institute may adopt.
2. One of the technical advisory panels should deal with issues relating to the use of statistics such as statistical and indicator needs for policy-makers, and another with issues connected with the supply of statistics such as the validity of collection methods and the reliability of data.
3. The members of the panels shall be appointed by the Chairperson of the Board, on the basis of proposals prepared by the Director. Their Chairperson shall be chosen from among the Board's members. The panels shall adopt their own rules of procedure.
4. Unless on a special consultancy, the members of the technical advisory panels shall receive no compensation for their services; the Institute shall cover the costs of their travel and daily subsistence allowance, when they are on official travel on the Institute's business.

Article IX. Finance

1. The income of the Institute shall consist of:
 - (a) a financial allocation determined by the General Conference to cover staff costs, as well as direct and indirect programme costs;
 - (b) voluntary contributions from States, international agencies and organizations, as well as other entities allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and the Institute;
 - (c) such subventions, endowments, gifts and bequests as are allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and the Institute;

- (d) fees collected in respect of the execution of projects entrusted to the Institute, from the sale of publications, or from other particular activities; and
 - (e) miscellaneous income.
- 2. The income of the Institute shall be paid into a special account to be set up by the Director-General, in accordance with the relevant provisions of UNESCO's Financial Regulations. This special account shall be operated and the Institute's budget administered in accordance with the above-mentioned provisions and the financial regulations of the special account.
- 3. In the event of a decision by the General Conference to close down the Institute its assets shall be vested in, and its liabilities taken over by, UNESCO.

Article X. Amendments

These Statutes may be amended by a decision of the General Conference taken by a simple majority of Member States present and voting.

Article XI. Transitional provisions

- 1. The Director-General shall make all necessary arrangements for the Institute's entry into operation. For this purpose, pending the adoption of the Institute's first annual budget by the Board, the Director-General shall incur the necessary expenditure from funds voted by the General Conference, which shall be transferred to a special account established and administered in accordance with the Financial Regulations of UNESCO.
- 2. The General Conference of UNESCO shall elect at its 30th session the first six elected members of the Board. Their period of service shall be as follows:
 - (a) three members to be decided by drawing lots until 31 December 2003;
 - (b) three members until 31 December 2001.
- 3. Three of the members designated by the Director-General shall serve until 31 December 2003 and the other three until 31 December 2001.

B. Executive Board Decisions

156 EX/Decision 6.6

6.6 Report by the Director-General on the creation of the UNESCO Institute for Statistics (156 EX/24 and 156 EX/55), June 1999

The Executive Board,

1. Having examined the report by the Director-General on the creation of the UNESCO Institute for Statistics (156 EX/24),
2. Acknowledging the valuable contribution of the Interim Steering Committee set up by the Director-General to advise him during the transitional period 1998-1999,
3. Takes note of the additional measures taken so far to ensure the transition from the present Division of Statistics to the UNESCO Institute for Statistics;
4. Takes note also of the establishment as of 1 July 1999 of the Special Account for the UNESCO Institute for Statistics and of its special Financial Regulations as set out in Annex II to this decision;
5. Recommends to the General Conference that it approve at its 30th session the draft Statutes set out in Annex I to this decision.

157 EX/Decision 3.1 (iii)

3.1 Report by the Director-General on the execution of the programme adopted by the General Conference, November 1999

The Executive Board,

1. Recalling 29 C/Resolution 49 and 156 EX/Decision 6.6,
2. Welcoming the offers to host the UNESCO Institute for Statistics which have been made by Canada, France and the United Kingdom,
3. Wishing to inform all Member States of the offers already received and the conditions and specifications required for the premises and functioning of the Institute,
4. Conscious of the need to appraise the offers on the basis of all relevant considerations,
5. Requests the Director-General to invite Member States that would like to host the Institute to transmit their proposals to the Secretariat by 29 February 2000;
6. Requests the Governing Board of the Institute to study and appraise the various offers which have, or will have, been made;
7. Invites the Director-General, taking account of the views expressed by the Governing Board of the Institute, to make a recommendation on the location of the Institute for consideration and decision by the Executive Board at its 159th session.

159 EX/Decision 8.2

8.2 Report by the Director-General on the choice of the location of the UNESCO Institute for Statistics (159 EX/36 and 159 EX/45), May 2000

The Executive Board,

1. Recalling 157 EX/Decision 3.1(III) and 30 C/Resolution 44,
2. Having examined document 159 EX/36 concerning the report of the Director-General on the choice of the location of the UNESCO Institute for Statistics (UIS),
3. Considering that the bidding process was conducted in an open and transparent manner by the Secretariat,
4. Congratulates the Governing Board of UIS and its ad hoc Committee for the rigour of the procedure that they established to conduct the bidding process, the quality of the report submitted and the timeliness of the recommendation;
5. Expresses the Organization's sincere and deepest gratitude to Canada, France, Netherlands and the United Kingdom for the quality of the bids and the strong commitment shown to the mission and the development of UIS;
6. Decides that UIS, wherever located, should function mainly as a centre for active and close networking with leading national and international statistical institutions, particularly those in developing countries; and may at the same time continue, wherever necessary, its functional relationship with entities engaged in relevant data collection and analysis;
7. Decides also that UIS should be located in Montreal (Canada), provided that the Director-General determines that the agreement negotiated with Canada is based on the assumptions underlying the evaluation;
8. Invites the Director-General to proceed with the negotiation for an appropriate agreement with Canada, taking into account the assumptions underlying the evaluation and the views expressed by the Governing Board of the Institute in its recommendation to the Director-General;
9. Also invites the Director-General to report to it on this subject at its 160th session.

186 EX/Decision 23

23 **Proposed amendments to the Financial Regulations of UNESCO category 1 institutes following the adoption of the International Public Sector Accounting Standards (IPSAS) (186 EX/23; 186 EX/47), June 2011**

The Executive Board,

1. Having examined document 186 EX/23;
2. Approves the revised standard model text for the financial regulations of special accounts applicable to institutes and similar bodies created in the framework of UNESCO, as contained in the Annex to document 186 EX/47;
3. Requests the Director-General to apply the revised standard model text for category 1 institutes and similar bodies as from 1 January 2010;
4. Invites the Director-General to report to it for its consideration and recommendation on any deviation from the revised standard model text as applied to existing institutes of when proposing draft financial regulations for any new category 1 institute or similar body.

197 EX/Decisions

27 Proposed amendments to Financial Regulations of UNESCO Category 1 Institutes (197 EX/27 Parts II; 197 EX/52), November 2015

The Executive Board,

1. Having examined document 197 EX/27 Part II,
2. Approves the standard model text for Financial Regulations applicable to UNESCO category 1 institutes contained in annex to document 197 EX/27 Part II;
3. Invites the Director-General to report to it, for consideration and recommendation, on any deviation from the standard model text applicable to existing UNESCO category 1 institutes, or when proposing draft financial regulations for any new UNESCO category 1 institute.

C - Financial Regulations

Financial Regulations of the Special Account for the UNESCO Institute for Statistics

Article 1. Creation of a Special Account of UNESCO

- 1.1 In accordance with Article 6, paragraphs 5 and 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for the UNESCO Institute for Statistics, hereafter referred to as the "Institute".
- 1.2 The following regulations shall govern the operation of this Special Account.
- 1.3 The applicable accounting standards shall be the International Public Sector Accounting Standards (IPSAS).

Article 2. Financial period

- 2.1 The financial period shall begin on the first day of January and end on the thirty-first day of December each year.

Article 3. Revenue

- 3.1 As provided for in its Statutes, the revenue of the Institute shall consist of:
 - (a) a financial allocation determined by the General Conference;
 - (b) voluntary contributions from States, international agencies and organizations, as well as other entities allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and the Institute;
 - (c) such subventions, endowments, gifts and bequests as are allocated to it for the purposes consistent with the policies, programmes and activities of UNESCO and the Institute;
 - (d) fees collected in respect of the execution of projects entrusted to the Institute, from the sale of publications, or from other particular activities; and
 - (e) other / miscellaneous revenue.
- 3.2 The Director may accept revenue as set forth in Article 3.1 above on behalf of the Institute, provided that, in any case this would not involve the Institute in an additional financial liability.
- 3.3 The Director shall report to the Board on any subventions, contributions, grants, gifts or bequests accepted.

Article 4. Budget

- 4.1 The Director shall prepare, in a form to be determined by the Board, a biennial programme and budget and shall submit it to the Board for approval.
- 4.2 The appropriations voted in the budget shall constitute an authorization to the Director to incur commitments and to make payments for the purposes for which the appropriations are voted and up to the amounts so voted.
- 4.3 The Director is authorized to transfer funds between activities under the same appropriation line. The Director may be authorized by the Board to transfer funds, when necessary, between appropriation lines within the limits established by the Appropriation Resolution voted by the Board and shall report to the Board on all such transfers.
- 4.4 The Director is required to maintain commitments and payments within the level of the actual resources that become available to the General Account mentioned in Article 5.1 below.
- 4.5 Appropriations shall be available for making commitments in the financial period to which they relate for delivery in that financial period or the subsequent calendar year in accordance with the Appropriation Resolution.
- 4.6 The Director shall make allotments and any modifications thereon, within the limits of the Appropriation Resolution, which shall be communicated, in writing, to the officials authorized to incur commitments and make payments.

Article 5. The General Account

- 5.1 There shall be established by the Institute a General Account, to which shall be credited the revenue of the Institute as described in Article 3 above and which will be used to finance the approved budget of the Institute.
- 5.2 The balance remaining in this General Account shall be carried forward from one financial period to the next.
- 5.3 The uses to which this balance may be put shall be determined by the Board.

Article 6. Trust Funds, Reserves and Subsidiary Special Accounts

- 6.1 The Director shall establish a Reserve Fund to cover end-of-service indemnities and other related liabilities; the Fund shall be reported annually to the Board at the time of the yearly budget approval. An Institute may, rather than set up a separate fund, choose to contribute to UNESCO's Terminal Payment Fund.
- 6.2 Trust Funds, Subsidiary Special Accounts and any other Reserve Accounts may be established by the Director, who shall report thereon to the Board.
- 6.3 The Director may, when necessary, in connection with the purpose of a Trust Fund, Reserve or Subsidiary Special Account, prepare special financial regulations to govern the operations of these funds or accounts and shall report thereon to the Board. Unless otherwise provided these funds and accounts shall be administered in accordance with these Financial Regulations.

Article 7. Internal Control

- 7.1 The Director shall:
 - (a) Ensure that the Institute's detailed operating policies and procedures established in order to ensure effective financial administration, the exercise of economy and safeguard of the assets of the Institute are in compliance with UNESCO's financial rules and regulations;
 - (b) Within his/her delegated financial authorities, designate the officers who may receive moneys, incur commitments and make payments on behalf of the Institute;
 - (c) Maintain the Institute's internal control system to ensure the accomplishment of established objectives and goals for operations; the economical use of resources; the reliability and integrity of information; compliance with policies, plans, procedures, rules and regulations; and the safeguarding of assets.
- 7.2 No commitment shall be incurred until allotments or other appropriate authorizations have been made in writing under the authority of the Director.

Article 8. Accounts and Financial Statements

8.1 The Director shall maintain such accounting records as are necessary and shall submit to the Board in liaison with the UNESCO Chief Financial Officer (CFO) the following financial statements in accordance with IPSAS:

- (a) statement of financial position;
- (b) statement of financial performance;
- (c) statement of changes in net assets / equity;
- (d) cash-flow statement;
- (e) statement of comparison of budget and actual amounts for the reporting period; and
- (f) notes, including a summary of significant accounting policies.

The Director shall also submit a Status of appropriations statement showing:

- (i) the original budget appropriations;
- (ii) the appropriations as modified by any transfers;
- (iii) credits, if any, other than the appropriations voted by the Board; and
- (iv) the amounts charged against those appropriations and/or other credits.

8.2 The Director shall also give such other information as may be appropriate to indicate the current financial position of the Institute.

8.3 The annual accounts of the Institute shall be presented in dollars of the United States of America or another functional currency as determined by the Director-General of UNESCO. Accounting records may, however, be kept in such currency or currencies as the Director of the Institute may deem necessary.

8.4 Appropriate separate accounts shall be maintained for all Trust Funds, Reserve and Subsidiary Special Accounts.

Article 9. External audit

9.1 The accounts of the Institute, which constitute an integral part of the consolidated financial statements of UNESCO, together with any report of the External Auditor of UNESCO on the Institute, shall be submitted to the Board for approval.

Article 10. General provision

- 10.1 Unless otherwise provided in these Regulations this Special Account shall be administered in accordance with the Financial Regulations of UNESCO.
- 10.2 The authority for the closure of operations of the Institute as a UNESCO Category 1 Institute rests with the General Conference of UNESCO.