



# Economic and Social Council

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## United Nations Children's Fund

Executive Board

### Compendium of decisions adopted by the Executive Board at its first regular session of 2024

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**2024/1**

**Country programme documents**

*The Executive Board*

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Bhutan, Brazil, Cambodia, the Gambia, Guinea, Madagascar and the Philippines ([E/ICEF/2024/P/L.1](#)–[E/ICEF/2024/P/L.7](#)) were made available to Member States for their comments and input from 14 November to 4 December 2023;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Bhutan, Brazil, Cambodia, the Gambia, Guinea, Madagascar and the Philippines ([E/ICEF/2024/P/L.1](#)–[E/ICEF/2024/P/L.7](#)).

*First regular session  
7 February 2024*

**2024/2**

**Evaluation reports and management responses**

*The Executive Board*

1. *Takes note* of the evaluation of UNICEF social protection responses towards universal child benefits, its summary ([E/ICEF/2024/3](#)) and its management response ([E/ICEF/2024/4](#));

2. *Notes with satisfaction* the evidence generated by UNICEF on social protection to inform future programming, and encourages UNICEF to continue efforts to build a systematic evidence base on social protection and promote shared and accessible knowledge management;

3. *Encourages* UNICEF to continue advocating for child-sensitive social protection vis-à-vis Governments and partner organizations;

4. *Requests* UNICEF to provide, within existing reporting, updates on the implementation of recommendations from the evaluation of UNICEF social protection responses towards universal child benefits, until recommendations are completed;

5. *Encourages* UNICEF to further leverage its growing expertise in public finance through capacity-building initiatives and to continue its support of child-sensitive budgeting and fiscal space expansion, including through technical assistance;

6. *Underscores* the importance of UNICEF work in strengthening government capacities and ownership and in providing technical assistance to Governments in the area of social protection towards universal child benefits, and encourages UNICEF to expand actions to support Governments in designing, implementing, evaluating and institutionalizing child benefit programmes, strategies and systems;

7. *Encourages* UNICEF to continue mobilizing partnerships, including with Governments, other United Nations agencies and non-governmental organizations, as appropriate, for child-sensitive social protection, including child benefits, as part of the global commitments to end child poverty and scale up social protection;

8. *Takes note* of the evaluation of phase II (2020–2023) of the UNFPA-UNICEF Global Programme to End Child Marriage, its summary ([E/ICEF/2024/5](#)) and its management response ([E/ICEF/2024/6](#));

9. *Notes with appreciation* the efforts made by UNICEF with regard to the implementation of the Global Programme, and emphasizes that the principle of “leave no one behind” should be further mainstreamed in phase III (2024–2030) of the Programme to accelerate progress on addressing the needs of girls across the Programme;

10. *Calls upon* UNICEF to take into account the findings and recommendations reflected in the evaluation of phase II of the Global Programme throughout the planning and implementation of phase III of the Programme;

11. *Requests* UNICEF to provide, within existing reporting, updates to the Executive Board on the progress of implementation of recommendations from the evaluation of phase II of the Global Programme until recommendations are completed, and updates on the progress achieved in phase III of the Programme.

*First regular session  
8 February 2024*

### **2024/3**

#### **Update on the development of an overarching system for enterprise risk management**

##### *The Executive Board*

1. *Takes note* of the progress made by UNICEF on the development of an overarching system for enterprise risk management, which asserts risk management as a forward-looking, cross-cutting and overarching activity, and welcomes continuous improvement based on a new vision, strategy and comprehensive multi-year implementation plan;

2. *Recognizes* the responsibility of UNICEF senior management in advancing enterprise risk management as a management tool, and encourages UNICEF to take the necessary steps to further strengthen the enterprise risk management structure and governance, including the roles of the Chief Risk Officer and the Senior Management Risk Committee, and to ensure that risk management is applied at all levels of the organization;

3. *Encourages* UNICEF to address the recommendations of the Board of Auditors regarding the need to define roles and responsibilities for the enterprise risk management system, and requests UNICEF to present an outline for discussion on governance issues, including exploring different options for the timely involvement of the Executive Board;

4. *Reiterates* the need for implementation and monitoring of the risk responses and mitigation efforts, and encourages UNICEF to be mindful of linkages with concurrent oversight initiatives in the organization;

5. *Requests* UNICEF to present an evolved enterprise risk management framework as an item for decision at the annual session of 2024, with a timeline and a general plan for the upcoming development process, and decides to include a recurring agenda item on risk management, for decision, starting in 2025.

*First regular session  
8 February 2024*

**2024/4**

**UNICEF financial report and audited financial statements for the year ended 31 December 2022 and report of the Board of Auditors, and management response**

*The Executive Board*

1. *Welcomes* the unqualified audit opinion for 2022 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2022 ([A/78/5/Add.3](#)) as well as the management response ([E/ICEF/2024/AB/L.2](#));

2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and calls upon UNICEF to take action on the recommendations pending implementation;

3. *Recalls* its decisions 2020/6, paragraph 5, 2021/4, paragraph 3, and 2023/4, paragraph 4, and requests UNICEF to ensure timely implementation of recommendations related to the management of implementing partners.

*First regular session  
8 February 2024*

**2024/5**

**Private Fundraising and Partnerships: 2024 workplan and proposed budget**

*The Executive Board*

1. *Takes note* of the Private Fundraising and Partnerships 2024 workplan and proposed budget ([E/ICEF/2024/AB/L.1](#)) and commends UNICEF for the continued efforts and developments within this area, especially regarding digital fundraising, enhanced engagement with the private sector and other innovative approaches;

2. *Notes* the high, medium and low revenue scenarios for 2024, as shown in table 3 of document [E/ICEF/2024/AB/L.1](#);

3. *Approves* a budget for special purpose activities of \$163.1 million from core resources for results, comprising \$85.0 million for investment funds and \$78.1 million for other private sector fundraising costs, and other resources of \$72.0 million based on the medium scenario presented in table 3;

4. *Authorizes* UNICEF:

(a) To redeploy resources between the various core resources for results budget lines (as detailed in paragraph 2, above), up to a maximum of 10 per cent of the amounts approved;

(b) To decrease or increase expenditures up to the levels indicated in columns I and III of table 3 of document [E/ICEF/2024/AB/L.1](#) should the apparent revenue from fundraising decrease or increase to the levels indicated in columns I and III;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2024 approved workplan;

5. *Approves* an interim one-month allocation for January 2025 of \$16.3 million (or 10 per cent of the special purpose regular resources allocation of \$163.1 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2025;

6. *Encourages* the Executive Director to identify and respond to opportunities in new markets, should they arise between Executive Board sessions, and to notify the Board accordingly via informal briefings.

*First regular session  
8 February 2024*

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