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## United Nations Children's Fund

Executive Board

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## First regular session, 8–11 February 2022

2022/1

### Country programme documents

#### *The Executive Board*

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Belize, Eastern Caribbean Area, El Salvador, Greece, Guinea-Bissau, Guyana and Suriname, Honduras, Jamaica, Malaysia, Maldives, Mozambique, Peru, Thailand and Viet Nam ([E/ICEF/2022/P/L.1–E/ICEF/2022/P/L.14](#)) were made available to the Member States for their comments and input from 16 November to 6 December 2021;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Belize, Eastern Caribbean Area, El Salvador, Greece, Guinea-Bissau, Guyana and Suriname, Honduras, Jamaica, Malaysia, Maldives, Mozambique, Peru, Thailand and Viet Nam ([E/ICEF/2022/P/L.1–E/ICEF/2022/P/L.14](#)).

*First regular session  
10 February 2022*

2022/2

### Extensions of ongoing country programmes

#### *The Executive Board*

1. *Takes note* of the first two-month extensions of the country programmes for the Plurinational State of Bolivia, Costa Rica and the Dominican Republic; and the 10-month extension of the country programme for Morocco, following a two-month extension, which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2022/P/L.15](#);

2. *Approves* the 11-month extension of the country programme for Afghanistan, following a two-year extension and a three-month extension; the one-year extension of the country programme for Algeria, following a one-year extension and a two-month extension; and the six-month extension of the country programme for the Syrian Arab Republic, following two previous one-year extensions; a nine-month extension; a three-month extension; a two-month extension; a four-month extension; and an eight-month extension; these are presented in table 2 of document [E/ICEF/2022/P/L.15](#).

*First regular session  
11 February 2022*

2022/3

### Establishment of an Assistant Secretary-General position in UNICEF to head the Global COVID-19 Vaccine Delivery Inter-Agency Coordination Structure

#### *The Executive Board*

1. *Takes note* of the context around the administration of COVID-19 vaccines and of the various barriers that are preventing vaccines from being administered in country;

2. *Also takes note* of the need for enhanced cooperation and coordination at the global, regional, subregional and national levels for full, timely and equitable

access for all to COVID-19 vaccines, while not diverting resources from other health and humanitarian priorities, including routine immunization programmes;

3. *Recognizes* the role that UNICEF has played and can continue to play in advancing the acquisition, transportation, storage, distribution and administration of COVID-19 vaccines;

4. *Welcomes* the efforts of UNICEF and partners to establish the Global COVID-19 Vaccine Delivery Inter-Agency Coordination Structure and notes that coordinating the work of this entity at the highest possible global level is a key component for ensuring its success;

5. *Approves* the establishment of the post of Assistant Secretary-General for a two-year period reporting to the Executive Director of UNICEF to carry out the role of Global Lead Coordinator for COVID-19 Vaccine Country Readiness and Delivery, in collaboration with other relevant partners, including the World Health Organization and Gavi, the Vaccine Alliance;

6. *Requests* UNICEF to update the Executive Board on the progress achieved through the Global COVID-19 Vaccine Delivery Inter-Agency Coordination Structure at its 2022 annual and second regular sessions and 2023 first regular session, under the agenda item entitled “Update on humanitarian action”, among other updates.

*First regular session  
11 February 2022*

#### **2022/4**

#### **Joint evaluability assessment of the Global Action Plan for Healthy Lives and Well-being for All, and management response**

*The Executive Board*

*Takes note* of the joint evaluability assessment of the Global Action Plan for Healthy Lives and Well-being for All, its summary ([E/ICEF/2022/4](#)) and its management response ([E/ICEF/2022/5](#)).

*First regular session  
11 February 2022*

#### **2022/5**

#### **Plan for global evaluations, 2022–2025**

*The Executive Board*

1. *Welcomes and endorses* the plan for global evaluations, 2022–2025 ([E/ICEF/2022/3](#));

2. *Recalls* Executive Board decision 2018/2 and requests UNICEF to continue to draw on lessons learned from previous reviews, evaluation reports and management responses to ensure the effectiveness of planned evaluations;

3. *Welcomes* that the new plan builds upon lessons learned from the plan for 2018–2021 and requests UNICEF to present a review, including lessons learned, of the plan for 2022–2025 at the second regular session 2025;

4. *Encourages* UNICEF to expand the use of rigorous impact evaluations in the period up to 2025, particularly in thematic areas where new approaches have potential for scaling-up or where existing impact evidence on approaches is lacking;

5. *Reaffirms* the importance of evaluation as an essential tool for learning and accountability and further requests UNICEF to ensure adequate resources for the implementation of the plan for global evaluations, 2022–2025;

6. *Recalls* the funding target of 1 per cent of programme expenditure for evaluation and requests UNICEF to accelerate its efforts to reach this target;

7. *Requests* UNICEF to continue to extend the importance attributed to inter-agency collaboration in the implementation of the Strategic Plan, 2022–2025 (E/ICEF/2021/25) to all evaluations of programmes and projects that include partnerships with other United Nations entities.

*First regular session  
11 February 2022*

## 2022/6

### **Update on the implementation of the recommendations made in the independent panel review of the UNICEF response to protection from sexual exploitation and abuse and the report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority**

#### *The Executive Board*

1. *Welcomes* the update provided by UNICEF on the implementation of the recommendations made in the independent panel review of the UNICEF response to protection from sexual exploitation and abuse and the report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority (E/ICEF/2022/6), as well as of the recommendations of the Task Team on Anti-Racism and Discrimination, and notes with appreciation the increasing inter-agency cooperation;

2. *Takes note with appreciation* that the implementation of the recommendations from the Task Team on Anti-Racism and Discrimination will be a top priority for UNICEF in 2022 and requests the management to put in place a mechanism to regularly monitor and measure the progress in the implementation of the recommendations of the Task Team;

3. *Notes* progress made and the need for continued effort and focus on preventing and taking immediate action to respond to sexual exploitation, abuse and sexual harassment, including ensuring that policies and procedures deliver impact and are resourced sufficiently, and that proposed actions are implemented at the country, regional and global levels;

4. *Requests* UNICEF to continue to take action to ensure a victim-/survivor-centred, system-wide and coherent approach to prevent and respond to sexual exploitation and abuse and sexual harassment, while leveraging its mandate, and to address the increased risks during the coronavirus disease 2019 (COVID-19) response and recovery;

5. *Notes* progress made and the need for continued effort and focus on preventing and taking immediate action to respond to prohibited conduct, and also requests UNICEF to maintain its progress on building a more values-based organizational culture and expanding diversity, equity and inclusion efforts;

6. *Requests* UNICEF to provide an update to the Executive Board on how the organization is preventing and responding to sexual exploitation and abuse in its policies, procedures and operations at headquarters, regional and country levels, at the annual session of 2023, and asks that this includes analysis of available data and

implementation of system-wide initiatives, including the Implementing Partners Protocol and use of the Implementing Partner Capacity Assessment and ClearCheck;

7. *Also requests* UNICEF to provide an update to the Executive Board on how the organization is improving organizational culture and on its actions to prevent and respond to all forms of discrimination, including racism and racial discrimination, and sexual harassment, in its policies, procedures and programmes at headquarters, regional and country levels, at the annual session of 2023;

8. *Further requests* UNICEF to continue taking a long-term approach to preventing and responding to sexual exploitation and abuse and sexual harassment, in line with the Strategic Plan;

9. *Urges* UNICEF to ensure that leadership in country are aware of their responsibilities for protection from sexual exploitation and abuse and sexual harassment; that in all country offices there are respective staff with responsibilities for protection from sexual exploitation and abuse and sexual harassment who participate in inter-agency coordination mechanisms as appropriate; and that staff are provided with appropriate role-specific training as well as regular mandatory training to support culture change;

10. *Requests* UNICEF to monitor the impact of efforts for protection from sexual exploitation and abuse and sexual harassment at the country level, identify and share best practices and address collective barriers, and calls on UNICEF to address the significant gap between the overall strategies on sexual exploitation and abuse and their impact on the ground;

11. *Also requests* timely and thorough victim-/survivor-centred-investigations with prompt reporting to Member States and sufficient resources dedicated to sexual exploitation and abuse and sexual harassment investigations;

12. *Commends* UNICEF for annual submission to the Secretary-General of action plans on preventing and responding to sexual exploitation and abuse that are implemented at headquarters, regional and country levels, and requests UNICEF to share headquarters-level action plans with the Executive Board annually;

13. *Requests* an update from UNICEF, at the 2023 first regular session of the Executive Board, on metrics used to measure progress on tackling sexual exploitation and abuse and sexual harassment and how integrated results and resources framework indicators on sexual exploitation and abuse and sexual harassment have aligned with relevant indicators of the quadrennial comprehensive policy review of operational activities for development of the United Nations system and those of other United Nations development system agencies and ensure that data obtained, including on allegations, using these metrics and indicators and subsequent analysis, systematically inform strategies, policies and procedures.

*First regular session  
11 February 2022*

**2022/7**

**UNICEF financial report and audited financial statements for the year ended 31 December 2020 and report of the Board of Auditors, and management response**

*The Executive Board*

1. *Welcomes* the unqualified audit opinion for 2020 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31

December 2020 (A/76/5/Add.3) as well as the management response (E/ICEF/2022/AB/L.2);

2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and supports the ongoing efforts of UNICEF management to implement the recommendations of the Board of Auditors;

3. *Encourages* UNICEF to harmonize further its reporting format with other United Nations funds and programmes on the management response to the report of the Board of Auditors and the implementation of the recommendations, as appropriate, including where possible the time frames for their detailed reporting and the categorization of recommendations, and to work with the United Nations Development Programme, the United Nations Capital Development Fund, the United Nations Population Fund, the United Nations Office for Project Services, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Food Programme in that regard, as appropriate.

*First regular session  
11 February 2022*

## **2022/8**

### **Private Fundraising and Partnerships: 2022 workplan and proposed budget**

#### *The Executive Board*

1. *Notes* the high, medium and low revenue scenarios for 2022, as shown in table 3 of document [E/ICEF/2022/AB/L.1](#);

2. *Approves* a budget for special-purpose activities of \$158 million from regular resources, comprising \$85 million for investment funds and \$73 million for other private sector fundraising costs, and the establishment of an other resources ceiling of \$60 million based on the medium scenario in table 3;

3. *Takes note* of the proposed use of \$20 million from the Dynamo Revolving Fund for further investment in private sector fundraising;

4. *Authorizes* UNICEF:

(a) To redeploy resources between the various regular resources budget lines (as detailed in paragraph 1, 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/2022/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 2022 approved workplan;

5. *Encourages* the Executive Director to identify and respond to new market opportunities, should they arise, between Executive Board sessions and to notify the Board accordingly;

6. *Approves* an interim one-month allocation for January 2023 of \$15.8 million (or 10 per cent of the special-purpose regular resources allocation of \$158 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2023.

*First regular session  
11 February 2022*

## **Annual session, 14–17 June 2022**

**2022/9**

### **Annual report for 2021 of the Executive Director of UNICEF**

#### *The Executive Board*

1. *Takes note* of the annual report for 2021 of the Executive Director of UNICEF ([E/ICEF/2022/10](#)), as well as the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the joint annex on the implementation of the common chapter of the strategic plans, 2018–2021 of the United Nations Development Programme, the United Nations Population Fund, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women); and the data companion and scorecard;

2. *Decides* to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;

3. *Recalls* its decisions 2021/13, paragraph 3, and 2021/14, paragraph 7, and requests UNICEF to continue to include in the annual reports of the Executive Director on the implementation of the Strategic Plan, 2022–2025, including in its midterm review, information on results jointly achieved with United Nations development system entities identified through common and complementary indicators.

*Annual session  
16 June 2022*

**2022/10**

### **Annual report on UNICEF humanitarian action**

#### *The Executive Board*

1. *Takes note* of the annual report on UNICEF humanitarian action ([E/ICEF/2022/13](#));

2. *Commends* the efforts of UNICEF and looks forward to the implementation of lessons learned from UNICEF humanitarian action, 2018–2021 to improve goals results throughout the Strategic Plan, 2022–2025;

3. *Requests* UNICEF to provide an update on the progress made towards the implementation of the recommendations of its Humanitarian Review during the first regular session of 2023.

*Annual session  
16 June 2022*



**2022/11****Country programme documents***The Executive Board*

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Kenya and the United Republic of Tanzania ([E/ICEF/2022/P/L.16](#) and [E/ICEF/2022/P/L.17](#)) were made available to the Member States for their comments and input from 22 March to 11 April, and for the Syrian Arab Republic ([E/ICEF/2022/P/L.18](#)) from 24 March to 13 April;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Kenya, the Syrian Arab Republic and the United Republic of Tanzania ([E/ICEF/2022/P/L.16–E/ICEF/2022/P/L.18](#)).

*Annual session*  
*16 June 2022*

**2022/12****Extensions of ongoing country programmes***The Executive Board*

1. *Takes note of* the first two-month extension of the country programme for Ecuador; the first two-month extension of the multi-country programme for the Pacific Islands; the first six-month extensions of the country programmes for Chile and Papua New Guinea; and the first one-year extension of the country programme for Myanmar, which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2022/P/L.19](#);

2. *Approves* the one-year extension of the country programme for the Democratic People's Republic of Korea, following a previous one-year extension; these are presented in table 2 of document [E/ICEF/2022/P/L.19](#).

*Annual session*  
*16 June 2022*

**2022/13****Evaluation reports and management responses***The Executive Board*

1. *Takes note of* the annual report for 2021 on the evaluation function in UNICEF ([E/ICEF/2022/17](#)) and its management response ([E/ICEF/2022/18](#));

2. *Also takes note of* the evaluation of the UNICEF role as cluster lead/co-lead agency, its summary ([E/ICEF/2022/19](#)) and its management response ([E/ICEF/2022/20](#));

3. *Encourages* UNICEF to take the necessary steps to further strengthen the evaluation function, including by timely implementation of those elements as included in the management response;

4. *Requests* UNICEF to brief the Executive Board at the annual session of 2023 on the progress UNICEF has made towards the timely implementation of the actions outlined in the management response to the evaluation of the UNICEF role as cluster lead/co-lead agency;

5. *Looks forward* to the updated UNICEF evaluation policy and the process leading towards the adoption of this updated policy, including the results of the independent peer review;
6. *Takes note with appreciation* of the increase in overall evaluation expenditure to 0.91 per cent of total programme expenditure in 2021, which brings the 1 per cent goal within reach;
7. *Welcomes* the evaluation function's continuous focus on outcome- and impact-level evaluations and organizational follow-through on evaluations and encourages UNICEF to increase the number of impact-level evaluations;
8. *Recalls* its decision 2021/10, paragraph 9, and requests UNICEF to provide, in the annual report for 2022 on the evaluation function, updates on the application of innovative technologies and approaches, including a discussion of associated risks and UNICEF management plans to address them;
9. *Encourages* UNICEF to increase the number of joint evaluations conducted at global and decentralized levels and to strengthen the organizational follow-up, including through joint management responses;
10. *Takes note with concern* of the modest progress made in strengthening national capacities for evaluation and requests UNICEF to accelerate progress.

*Annual session  
16 June 2022*

## **2022/14**

### **Report of the Ethics Office of UNICEF for 2021, and management response**

#### *The Executive Board*

1. *Takes note* of the report of the Ethics Office of UNICEF for 2021 ([E/ICEF/2022/15](#)) and the management response ([E/ICEF/2022/16](#));
2. *Takes note with appreciation* of the successful outreach activities of the Ethics Office of UNICEF and its timely responses to the doubled number of requests without additional personnel;
3. *Takes note* of the launch of the Ethics and Culture Champions aimed at raising awareness about ethics and integrity organization-wide through volunteers and within the Office's existing resources, and requests the Ethics Office to provide an update on this initiative, within existing reporting;
4. *Also takes note* of the continuously growing caseload of the Ethics Office and, concerned about its limited capacities, requests UNICEF to ensure that the Ethics Office can adequately execute its mandate and, in this context, recalls its decision 2020/19 and urgently requests UNICEF to provide sufficient financial and staff resources to the Ethics Office, including for field personnel, based on the needs assessment;
5. *Requests* the Ethics Office to maintain and strengthen its independence, in accordance with General Assembly resolutions [60/248](#) and [60/254](#) on the establishment of the Ethics Office, and encourages direct and independent communication with the Executive Board, as needed, through reports or briefings, in particular on concerns related to whistle-blower protection against retaliation issues;
6. *Also requests* UNICEF and the Ethics Office to continue to report on the adequacy of resources made available.

*Annual session  
16 June 2022*

**2022/15**

**UNICEF Office of Internal Audit and Investigations 2021 annual report to the Executive Board, and management response**

*The Executive Board*

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2021 annual report to the Executive Board ([E/ICEF/2022/AB/L.5](#)), its addendum ([E/ICEF/2022/AB/L.5/Add.1](#)) and its management response ([E/ICEF/2022/AB/L.6](#)), as well as the UNICEF Audit Advisory Committee 2021 annual report to the Executive Board, and welcomes the overall opinion of the adequacy and effectiveness of the organization's framework of governance, risk management and controls;

2. *Welcomes* the progress of UNICEF in addressing audit-related management issues in 2021 and notes with appreciation efforts to implement outstanding audit recommendations;

3. *Recalls* decision 2020/20 and reiterates the importance of the provision of sufficient resources for audit and investigation functions;

4. *Requests* that the Executive Board receive more regular closed briefings from the Office, in a timely manner and throughout the year, as needed, on potential red flags, audit findings and the status of investigations;

5. *Also requests* the Director of the Office of Internal Audit and Investigations to provide at the second regular session of 2022 an assessment on the independence of the Office, containing reflections on (but not limited to) the degree to which the Office can determine freely: (a) how and when to report to and brief the Executive Board; (b) the scope of audits and investigations; (c) what and who to audit or investigate; (d) what assessments to make; (e) how to utilize available funds; and (f) its relationship with the Office of Internal Oversight Services; and requests the Director to also provide suggestions and pathways on how to further strengthen the independence of the Office, as well as the budget estimate required for the execution of the full mandate, and requests a closed preparatory meeting between the management of the Office of Internal Audit and Investigations and Executive Board members and observers on this topic in advance of the second regular session of 2022;

6. *Decides* to have the update on evaluation, audit and oversight matters for decision at the second regular session of 2022.

*Annual session  
16 June 2022*

**2022/16**

**Update on the implementation of General Assembly resolution [72/279](#) on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system**

*The Executive Board*

1. *Takes note* of the update on the implementation of General Assembly resolution [72/279](#) on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;

2. *Encourages* UNICEF to continue to implement resolutions [72/279](#), [75/233](#) and [76/4](#), and to support the efforts of the Secretary-General in implementing related mandates;
3. *Welcomes* UNICEF progress in aligning country programme documents with the United Nations Sustainable Development Cooperation Frameworks, and encourages UNICEF to continue to seek confirmation from the resident coordinators of the alignment of the country programmes with the Cooperation Frameworks;
4. *Also welcomes* the partnerships with international financial institutions, and requests an update, as a stand-alone item on the agenda at the first regular session of 2023, on UNICEF engagement with international financial institutions;
5. *Stresses* the importance of integrated solutions, including enhanced collaboration across humanitarian, development and peace operations of the United Nations system, as appropriate, to address complex, multifaceted challenges impacting achievement of the Sustainable Development Goals, and requests UNICEF to update the Board, within existing reporting, on how it collaborates in joint analysis, needs assessments, planning, including collective outcomes, and programme delivery;
6. *Requests* UNICEF to provide the Executive Board with an update on the implementation of the Management and Accountability Framework, including the contributions of representatives at country level and regional directors to the implementation of United Nations development system reform, within existing reporting;
7. *Also requests* UNICEF to provide the Executive Board, within existing reporting, with information and data on its efficiency gains achieved and its efforts to realize efficiency gains through its contributions to system-wide coherence, collaboration and harmonization, and stresses the need to continue to realize efficiency gains, as stated in operational paragraph 14 of General Assembly resolution [72/279](#).

*Annual session  
16 June 2022*

## **2022/17**

### **Private Fundraising and Partnerships: financial report for the year ended 31 December 2021**

#### *The Executive Board*

1. *Takes note* of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2021 ([E/ICEF/2022/AB/L.4](#));
2. *Also takes note* that the revenue figures presented in this report are subject to external audit and the non-financial results are indicative;
3. *Takes note with appreciation* of the total revenue sourced from the private sector, but notes with concern the ongoing trend of decreasing regular resources as a share of total private sector income and encourages UNICEF to increase its efforts in the fundraising of regular resources from private sector sources beyond individual donors, including from philanthropists, foundations and businesses;
4. *Requests* UNICEF to present to the Executive Board an update, in the form of an informal briefing ahead of the first regular session of 2023, on its innovative and alternative financing strategy, with a focus on the generation of flexible resources, including on its ambition to use alternative sources of funding to invest in private

sector fundraising activities; and to organize, on the margins of the first regular session of 2023, a special focus session on innovative financing that includes country office and National Committee perspectives.

*Annual session  
16 June 2022*

## **Second regular session, 6–8 September 2022**

**2022/18**

### **Country programme documents**

#### *The Executive Board*

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Bulgaria, Croatia, Egypt, Ghana, India, Jordan, Kyrgyzstan, Libya, Mongolia, Montenegro, Morocco, the Niger, Nigeria, Pakistan, the Republic of Moldova, Romania, South Sudan, Sri Lanka, Tajikistan, Yemen and Zambia ([E/ICEF/2022/P/L.20–E/ICEF/2022/P/L.37](#) and [E/ICEF/2022/P/L.39–E/ICEF/2022/P/L.41](#)) were made available to the Member States for their comments and input from 14 June to 5 July, and for Gabon ([E/ICEF/2022/P/L.38](#)) from 17 June to 11 July;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Bulgaria, Croatia, Egypt, Gabon, Ghana, India, Jordan, Kyrgyzstan, Libya, Mongolia, Montenegro, Morocco, the Niger, Nigeria, Pakistan, the Republic of Moldova, Romania, South Sudan, Sri Lanka, Tajikistan, Yemen and Zambia ([E/ICEF/2022/P/L.20–E/ICEF/2022/P/L.41](#)).

*Second regular session  
7 September 2022*

**2022/19**

### **Extensions of ongoing country programmes**

#### *The Executive Board*

1. *Takes note* of the first two-month extensions of the country programmes for Mauritania and Nepal; the first two-month extension of the common country programme for Cabo Verde; the first two-month extension of the area programme for Palestinian children and women in Jordan, Lebanon, the Syrian Arab Republic and the State of Palestine; and the first one-year extensions of the country programmes for Angola, Guinea, Rwanda and Ukraine, all of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2022/P/L.42/Rev.1](#);

2. *Approves* the two-month extensions of the country programmes for Brazil, the Central African Republic, the Gambia, the Islamic Republic of Iran and Sao Tome and Principe, following one-year extensions; the two-month extension of the country programme for Lebanon, following two consecutive one-year extensions; the two-month extension of the country programme for the Bolivarian Republic of Venezuela, following three consecutive one-year extensions; the one-year extensions of the country programmes for Chad and the Sudan, following previous one-year extensions; and the one-year extension of the country programme for Burkina Faso, following a two-year extension, all of which are presented in table 2 of document [E/ICEF/2022/P/L.42/Rev.1](#).

**2022/20**  
**Structured dialogue on financing the results of the UNICEF Strategic Plan,  
2018–2021**

*The Executive Board*

1. *Welcomes* the report on the structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021 (E/ICEF/2022/25), and related annex, as well as the substantial progress made on United Nations entity-specific commitments under the United Nations funding compact, encourages UNICEF to continue its efforts to meet the commitments under the funding compact, and recalls General Assembly resolution 75/233 and its call for entities of the United Nations development system and Member States to contribute to its full and effective implementation;

2. *Notes* the importance of sufficient and predictable regular resources, as these are critical for UNICEF to be able to continue to equitably reach all children, everywhere, to meet their needs and fulfil their rights, to deliver on the Strategic Plan, 2022–2025, to respond to the impact of the coronavirus disease 2019 (COVID-19) pandemic and various humanitarian crises, and to support the realization of the 2030 Agenda for Sustainable Development, while maintaining robust internal control and accountability systems;

3. *Expresses concern* with the current lower level and trend of declining voluntary contributions to regular resources provided by Member States;

4. *Notes with appreciation* the successful efforts by UNICEF to increase regular resources through contributions from the private sector;

5. *Also notes* the importance of flexible and predictable thematic funding, and pooled funding, which are also a critical complement to regular resources for UNICEF to be able to accelerate programming to contribute to the achievement of the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the COVID-19 pandemic and humanitarian crises;

6. *Further notes* the importance of broadening the contributor base of predictable and multi-year funding, and requests UNICEF to continue engaging with Member States to consider prioritizing timely, predictable and flexible contributions to UNICEF regular resources, in line with the funding compact, and also requests UNICEF to continue to make efforts in terms of visibility and recognition of contributions, in particular for regular resources;

7. *Notes* the importance of a diverse contributor base, and encourages UNICEF to continue to engage with relevant stakeholders to diversify its potential sources of funding, including the private sector (businesses, civil society, foundations, individuals and philanthropists), and through strengthened partnerships with international financial institutions.

2022/21

**Update on oversight matters**

*The Executive Board*

1. *Takes note with appreciation* of the report of the Director of the UNICEF Office of Internal Audit and Investigations ([E/ICEF/2022/26](#)), which provides an assessment on the degree of independence as well as recommendations for improvements in administrative processes and operational arrangements, in line with decision 2022/15;

2. *Notes with appreciation* that the UNICEF Office of Internal Audit and Investigations conducted the self-assessment in compliance with the request in decision 2022/15 and in conformity with UNICEF regulations and rules, policies and procedures, including the consideration of internationally recognized standards applicable for audit and investigations functions, and welcomes responses in the self-assessment report that attest to the independence of the Office;

3. *Takes note* of the suggestions and pathways recommended in the assessment of the independence of the Office, and requests that UNICEF take action, as appropriate, to implement the assessment's recommendations and report, in its management response to the Office of Internal Audit and Investigations annual report for the annual session of 2023, on the progress made by UNICEF on their implementation, and asks the management of UNICEF to provide explanations, in line with established practice, in case a recommendation has not or only partially been implemented or agreed to by management;

4. *Stresses* the importance of ensuring that the UNICEF Office of Internal Audit and Investigations has full independence in delivering its services to provide the Executive Board, UNICEF management and other relevant stakeholders the necessary and appropriate assurances and advice on the governance, risk management and internal controls of the entity;

5. *Recalls* its decision 2022/15, paragraph 4, and, in this regard, welcomes more regular closed briefings, as needed, from the UNICEF Office of Internal Audit and Investigations in a timely manner and throughout the year, including on potential red flags, emerging risks and internal control issues, audit findings and the status of investigations, with due regard for confidentiality and privacy;

6. *Also recalls* decision 2022/15, paragraph 3, and reiterates the importance of the provision of sufficient resources for the audit and investigations functions in order to preserve the independence, integrity and professionalism of the Office, and to allow for full, adequate and effective execution of the mandate of the Office, within the established applicable budgetary process, and to update policies, where applicable;

7. *Requests* UNICEF to include, as a permanent annex in its annual report to the Executive Board, a concise summary of the oversight functions responsible for audit, investigation, ethics, evaluation and whistle-blower protection, and also requests UNICEF to ensure that this summary follows a uniform template, to be agreed by the Bureau of the Executive Board, after discussion with the relevant bureaux of the United Nations development system entities;

8. *Further requests* the UNICEF Office of Internal Audit and Investigations to include in the executive summaries of its reports shared with the Executive Board, as appropriate, potential red flags, emerging risks and internal control issues, audit findings and the status of investigations, which require specific attention from the Executive Board;

9. *Welcomes* efforts of the UNICEF Office of Internal Audit and Investigations to harmonize approaches with other United Nations agency investigation and audit offices and encourages continuing these cooperation efforts to enhance effectiveness, efficiency and inter-agency learning;

10. *Requests* the Bureau, in consultation with the relevant bureaux of United Nations development system entities, to provide options and cost estimates for an assessment, including the feasibility of a third-party assessment by an entity external to the United Nations system with independent expertise on governance and oversight, of how the Executive Board, in collaboration with UNICEF, as well as the United Nations system, executes its governance and oversight functions, with a view to ensuring that these functions are aligned with the highest international standards and best practices;

11. *Also requests* the Bureau to present these options for consideration by the Executive Board, by the first regular session of 2023, with a view to providing a final assessment and relevant recommendations to the Executive Board no later than the annual session of 2023.

*Second regular session  
8 September 2022*

## **2022/22**

### **UNICEF Strategic Plan: updated financial estimates, 2022–2025**

#### *The Executive Board*

1. *Takes note* of the planned financial estimates for the period 2022–2025, as contained in document [E/ICEF/2022/AB/L.8](#), as a flexible framework for supporting UNICEF programmes;

2. *Approves* the integrated resources framework of planned financial estimates for the period 2022–2025, and approves the preparation of country programme expenditure submissions to the Executive Board of up to \$605 million from regular resources in 2023, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Requests* UNICEF to provide annual updates to the Executive Board on the progress of funding its reserves for staff liabilities.

*Second regular session  
8 September 2022*