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United Nations Children's Fund

Executive Board

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Item 3 of the provisional agenda*

Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025

I. Annual update on resources¹

Table 1

Top 20 resource partners for regular resources, 2023, by contributions received^a

(millions of United States dollars)

<i>Resource partner^b</i>	<i>Regular resources</i>
1. United States of America	137.0
2. Japan NC	117.5
3. Germany	76.1
4. Republic of Korea NC	73.9
5. Germany NC	70.3
6. Spain NC	68.1
7. France NC	61.7
8. Sweden	59.4
9. Norway	44.9
10. United Kingdom of Great Britain and Northern Ireland	39.1
11. Netherlands	35.4
12. United Kingdom of Great Britain and Northern Ireland NC	35.2
13. Sweden NC	34.7
14. Italy NC	34.6
15. Netherlands NC	28.8

* E/ICEF/2024/10.

¹ Financial information is unaudited.

<i>Resource partner^b</i>	<i>Regular resources</i>
16. Australia	25.7
17. Switzerland	24.1
18. Belgium	16.6
19. Japan	16.4
20. Finland NC	15.2

Abbreviation: NC = National Committee for UNICEF.

^a Contributions received in cash and in kind.

^b Excluding private sector fundraising by UNICEF country offices.

^c The regular resources contribution of \$39.1 million from the United Kingdom of Great Britain and Northern Ireland, which was paid in full in March 2023, comprises two disbursement: \$19.8 million for financial year 2023 and \$19.4 million contribution for financial year 2022.

Table 2
Top 20 resource partners for thematic resources, 2023, by contributions received^a
(millions of United States dollars)

<i>Resource partner^b</i>	<i>Thematic resources</i>
1. United States of America NC	64.4
2. Sweden	60.4
3. Germany	45.2
4. United Kingdom of Great Britain and Northern Ireland NC	44.0
5. Denmark	41.4
6. Japan NC	25.8
7. Germany NC	25.6
8. Netherlands	18.6
9. Italy NC	14.4
10. Norway	12.0
11. France NC	11.4
12. Ireland NC	11.0
13. Republic of Korea NC	9.1
14. Netherlands NC	7.3
15. Canada NC	6.5
16. Spain NC	6.2
17. Sweden NC	5.9
18. Portugal NC	5.1
19. Luxembourg	5.1
20. Australia NC	4.1

Abbreviation: NC = National Committee for UNICEF.

^a Contributions received in cash and in kind.

^b Excluding private sector fundraising by UNICEF country offices.

Table 3
Top 30 resource partners by contributions received, 2023^a

(millions of United States dollars)

<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
1. United States of America	137.0	147.3	1 117.7	1 402.0
2. Germany	76.1	563.2	107.2	746.5
3. World Bank Group	–	590.9	–	590.9
4. European Commission	–	375.2	174.5	549.7
5. United States of America NC	15.1	284.3	72.2	371.6
6. United Kingdom of Great Britain and Northern Ireland	39.1	57.4	146.9	243.5
7. Canada	11.7	158.5	46.1	216.4
8. Sweden	59.4	72.8	78.6	210.7
9. Japan	16.4	33.9	147.4	197.7
10. Gavi, the Vaccine Alliance	–	144.5	46.3	190.8
11. Office for the Coordination of Humanitarian Affairs	–	–	182.3	182.3
12. Global Partnership for Education	–	172.6	–	172.6
13. Japan NC	117.5	13.4	40.8	171.6
14. Asian Development Bank	–	165.5	–	165.5
15. Germany NC	70.3	24.5	69.6	164.4
16. Netherlands	35.4	87.7	27.4	150.5
17. Norway	44.9	43.3	58.6	146.8
18. United Kingdom of Great Britain and Northern Ireland NC	35.2	48.2	52.9	136.3
19. Denmark	14.0	48.5	30.2	92.8
20. Republic of Korea NC	73.9	10.9	5.6	90.4
21. Spain NC	68.1	8.2	10.5	86.8
22. Australia	25.7	23.2	35.4	84.3
23. France NC	61.7	9.2	11.4	82.2
24. France	2.2	41.0	30.9	74.1
25. United Nations Multi-Partner Trust Fund	–	59.5	10.4	69.9
26. Switzerland	24.1	7.5	32.3	63.9
27. Switzerland NC	8.9	39.3	13.8	62.0
28. Education Cannot Wait Fund	–	60.4	–	60.4
29. Republic of Korea	4.1	28.2	27.6	59.9

<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
30. Netherlands NC	28.8	8.5	22.3	59.5

Abbreviation: NC = National Committee for UNICEF.

Note: Due to rounding, totals may differ slightly from the sum of the rows.

^a Contributions received in cash and in kind.

^b The regular resources contribution of \$39.1 million from the United Kingdom of Great Britain and Northern Ireland, which was paid in full in March 2023, comprises two disbursement: \$19.8 million for financial year 2023 and \$19.4 million contribution for financial year 2022.

Table 4
Top five resource partners for in-kind contributions, 2023^a

(millions of United States dollars)

<i>Resource partner</i>	<i>Contribution</i>
1. United States of America	42.3
2. Nutrition International	12.6
3. Denmark NC	9.9
4. Denmark	8.1
5. Hungary	4.6

Abbreviation: NC = National Committee for UNICEF.

^a Excluding private sector fundraising by UNICEF country offices.

Table 5
Multi-year regular resources revenue, 2019–2023

(millions of United States dollars)

<i>Resource partner</i>	<i>Period</i>	<i>Revenue^a</i>					<i>Multi-year agreement^b</i>
		<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	
Sweden	4 years (2018–2021)						
	4 years (2022–2025)	0.4	0.7	265.9	(32.5)	6.9	241.4
Netherlands	3 years (2019–2021)						
	3 years (2023–2025)	110.3	3.3	(1.8)	–	123.8	235.6
Switzerland	4 years (2018–2021)						
	3 years (2022–2024)	–	0.1	21.5	67.9	2.6	92.1
Australia	4 years (2018–2021)						
	5 years (2022–2026)	(0.5)	15.1	15.0	51.4	0.4	81.4
Belgium	4 years (2017–2020)						
	4 years (2021–2024)	(0.8)	1.2	68.8	(4.1)	1.3	66.4

	3 years (2020–2022)						
Denmark	3 years (2023–2025)	–	20.6	(0.9)	17.2	0.7	37.6
United Kingdom of Great Britain and Northern Ireland	3 years (2018–2020)	17.8	14.3	–	–	–	32.1
	2 years (2020–2021)						
Luxembourg	4 years (2022–2025)	–	3.3	18.3	0.9	1.3	23.8
	3 years (2019–2021)						
New Zealand	3 years (2022–2024)	12.1	0.2	–	11.4	–	23.7
	2 years (2019–2020)						
Qatar	2 years (2022–2023)	–	–	–	8.0	–	8
	4 years (2018–2021)						
Canada		1.2	(0.5)	0.1	–	–	0.8
Total		140.5	58.3	386.9	120.2	137	842.9

Note: Due to rounding, totals may differ slightly from the sum of the columns.

^a Revenue represents the full value of the agreement in the year it is signed. Amounts in other years, including negative amounts, represent revaluation due to exchange rate fluctuations.

^b Revenue data exclude write-downs.

II. Resources and links to the UNICEF Strategic Plan, 2022–2025²

Table 6
Integrated Results and Resources Framework by Goal Area, 2022–2025^a
(millions of United States dollars)

Goals	Original 2022–2025				Revised 2022–2025				Expenses 2022–2023			
	Other resources				Other resources				Other resources			
	Regular resources	Programmes	Cost recovery	Total resources	Regular resources	Programmes	Cost recovery	Total resources	Regular resources	Programmes	Cost recovery	Total resources
Programmes	3 809.2	19 449.4	–	23 258.6	4 040.2	27 873.5	–	31 913.6	1 918.1	14 523.8	–	16 441.9
Goal Area 1	1 523.7	7 779.7	–	9 303.4	1 616.1	11 149.4	–	12 765.5	667.3	6 221.6	–	6 888.9
Goal Area 2	799.9	4 084.4	–	4 884.3	848.4	5 853.4	–	6 701.9	350.0	2 950.9	–	3 300.8
Goal Area 3	438.1	2 236.7	–	2 674.7	464.6	3 205.4	–	3 670.1	337.8	1 520.5	–	1 858.3
Goal Area 4	723.8	3 695.4	–	4 419.1	767.6	5 296.0	–	6 063.6	340.5	2 173.9	–	2 514.4
Goal Area 5	323.8	1 653.2	–	1 977.0	343.4	2 369.2	–	2 712.7	222.5	1 656.9	–	1 879.3
Organizational effectiveness and efficiency	1 295.3	55.3	1 272.6	2 623.2	791.1	85.7	1 755.4	2 632.3	258.6	80.8	869.6	1 209.1
Higher-quality programmes through results-based management	721.9	50.6	–	772.5	626.6	72.5	73.3	772.4	239.4	72.5	73.3	385.2
Improved management of financial and human resources in pursuit of results	515.1	3.9	1 199.0	1 717.9	109.5	10.6	1 598.0	1 718.1	–	5.7	755.3	761.0

² Extensive data on the Integrated Results and Resources Framework are presented in the accompanying data companion and scorecard.

<i>Goals</i>	<i>Original 2022–2025</i>				<i>Revised 2022–2025</i>				<i>Expenses 2022–2023</i>			
	<i>Other resources</i>				<i>Other resources</i>				<i>Other resources</i>			
	<i>Regular resources</i>	<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>	<i>Regular resources</i>	<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>	<i>Regular resources</i>	<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>
Coordination of the United Nations development system	40.1	–	–	40.1	37.6	2.6	–	40.1	19.2	2.6	–	21.7
Independent oversight and assurance	18.3	0.8	73.6	92.7	17.5	0.2	84.1	101.7	–	0.2	41.0	41.2
Special purpose	690.9	276.5	92.4	1 059.7	723.3	285.9	43.1	1 052.3	307.3	134.9	43.1	485.3
Capital investments	22.6	–	92.4	115.0	86.9	–	43.1	130.0	–	–	43.1	43.1
Private sector fundraising	668.2	276.5	–	944.7	636.3	285.9	–	922.3	307.3	134.9	–	442.2
Total resources	5 795.4	19 781.2	1 365.0	26 941.6	5 554.6	28 245.1	1 798.5	35 598.2	2 483.9	14 739.6	912.8	18 136.2

Note: Due to rounding, totals may differ slightly from the sums of the columns and rows.

^a Data for the “Programmes” cost category are reported on an expense basis; data for the “Organizational effectiveness and efficiency” and “Special purpose” cost categories are reported on a modified cash basis.

Table 7
Integrated Resource Plan, 2022–2025^a

(millions of United States dollars)

	Approved 2022–2025						Revised 2022–2025							
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
	Amount	Percentage	Amount	Amount	Amount	Percentage		Amount	Amount	Percentage	Amount	Amount	Amount	
							Programmes							Cost recovery
1. Resources available														
Opening balance	375.5	–	1 939.6	–	2 315.1	–	1 179.4	523.2	–	3 093.3	–	3 616.6	–	4 721.8
Income														
Contributions	5 610.0	–	20 044.0	–	25 654.0	–	–	4 984.0	–	29 864.3	–	34 848.3	–	–
Other income and reimbursements	294.0	–	–	–	294.0	–	–	791.6	–	–	–	791.6	–	–
Total income	5 904.0	–	20 044.0	–	25 948.0	–	–	5 775.7	–	29 864.3	–	35 640.0	–	–
Tax reimbursement adjustment	(83.7)	–	–	–	(83.7)	–	–	(87.4)	–	–	–	(87.4)	–	–
Transfer to Working Capital Fund	(60.0)	–	–	–	(60.0)	–	–	(80.0)	–	–	–	(80.0)	–	–
Transfer to Dynamo Fund	–	–	–	–	–	–	–	(118.7)	–	–	–	(118.7)	–	–
Transfer to After Service Staff Liabilities	–	–	–	–	–	–	–	(80.0)	–	–	–	(80.0)	–	–
Trust fund receipts	–	–	–	–	–	–	8 427.4	–	–	–	–	–	–	8 505.9
Total available	6 135.8	–	21 983.6	–	28 119.5	–	9 606.8	5 932.8	–	32 957.6	–	38 890.5	–	13 227.8
2. Use of resources														
A. Development														
A.1 Programmes	3 809.2	65.7	19 449.4	–	23 258.6	86.3	8 427.4	4 040.2	72.7	27 873.5	–	31 913.6	89.6	11 426.7

	<i>Approved 2022–2025</i>							<i>Revised 2022–2025</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Cost recovery</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
Country programmes	3 574.2	61.7	18 002.7	–	21 576.9	80.1	–	3 775.2	68.0	26 426.8	–	30 202.0	84.8	–
Global programme	235.0	4.1	1 446.7	–	1 681.7	6.2	–	265.0	4.8	1 446.7	–	1 711.7	4.8	–
A.2 Development effectiveness	721.9	12.5	50.6	–	772.5	2.9	–	626.6	11.3	72.5	73.3	772.4	2.2	–
Subtotal: Development	4 531.1	78.2	19 500.0	–	24 031.1	89.2	8 427.4	4 666.8	84.0	27 945.9	73.3	32 686.0	91.8	11 426.7
B. United Nations Development Coordination	40.1	0.7	–	–	40.1	0.1	–	37.6	0.7	2.6	–	40.1	0.1	–
C. Management	515.1	8.9	3.9	1 199.0	1 717.9	6.4	–	109.5	2.0	10.6	1 598.0	1 718.1	4.8	–
D. Independent oversight and assurance	18.3	0.3	0.8	73.6	92.7	0.3	–	17.5	0.3	0.2	84.1	101.7	0.3	–
E. Special purpose														
E.1 Capital investments	22.6	0.4	–	92.4	115.0	0.4	–	86.9	1.6	–	43.1	130.0	0.4	–
E.2 Private fundraising and partnerships, direct/investment costs	668.2	11.5	276.5	–	944.7	3.5	–	636.3	11.5	285.9	–	922.3	2.6	–
Subtotal: Special purpose	690.9	11.9	276.5	92.4	1 059.7	3.9	–	723.3	13.0	285.9	43.1	1 052.3	3.0	–
Total institutional budget (A.2 + B + C+ D + E.1)	1 317.9	22.7	55.3	1 365.0	2 738.2	10.2	–	878.0	15.8	85.7	1 798.5	2 762.3	7.8	–

	Approved 2022–2025							Revised 2022–2025						
	Regular resources		Other resources		Total resources	Trust funds	Regular resources		Other resources		Total resources	Trust funds		
			Cost recovery						Cost recovery					
	Amount	Percentage	Amount	Amount	Amount	Percentage	Amount	Amount	Percentage	Amount	Amount	Percentage	Amount	
Integrated budget (A + B + C + D + E)	5 795.4	100.0	19 781.2	1 365.0	26 941.6	100.0	8 427.4	5 554.6	100.0	28 245.1	1 798.5	35 598.2	100.0	11 426.7
3. New amounts from/(to) other funds											(56.0)	(56.0)		
4. Closing balance of resources	340.4		837.5		1 177.9		1 179.4	378.3		2 858.0		3 236.2		1 801.0

Note: Due to rounding, totals may differ slightly from the sum of the columns.

^a Data included in this table are reported on a budgetary income and expenditure basis, or a modified cash basis, to illustrate resources available and the use of those resources.

Table 7
Integrated Resource Plan, 2022–2025^a

(millions of United States dollars)

	Revised 2022–2025							Expenditures 2022–2023						
	Regular resources		Other resources		Total resources	Trust funds	Regular resources		Other resources		Total resources	Trust funds		
			Cost recovery						Cost recovery					
	Amount	Percentage	Amount	Amount	Amount	Percentage	Amount	Amount	Percentage	Amount	Amount	Percentage	Amount	
1. Resources available														
Opening balance	523.2	–	3 093.3	–	3 616.6	–	4 721.8	523.2	–	3 093.3	–	3 616.6	–	4 721.8
Income	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributions	4 984.0	–	29 864.3	–	34 848.3	–	–	2 474.7	–	15 350.2	–	17 825.0	–	–

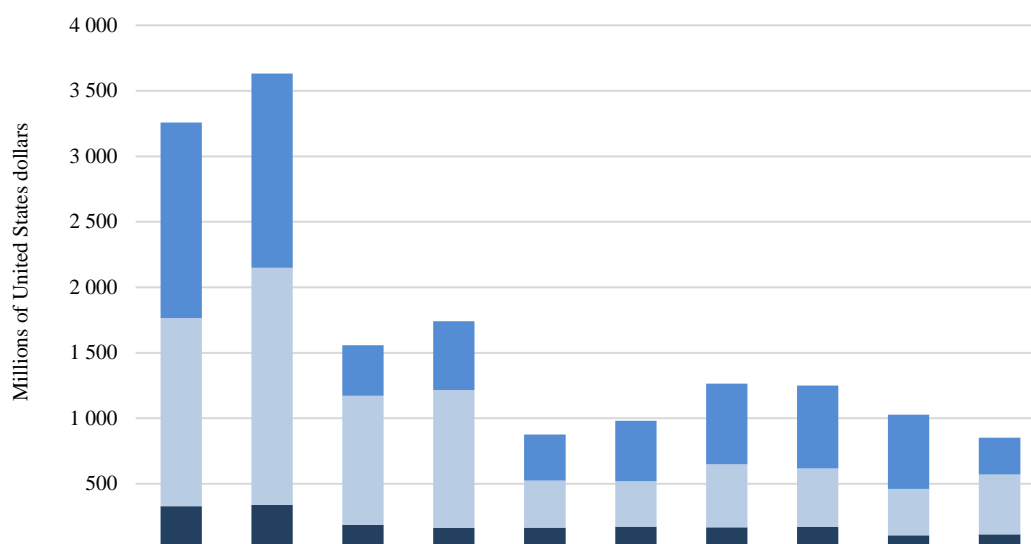
	<i>Revised 2022–2025</i>							<i>Expenditures 2022–2023</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Cost Programme: recovery</i>							<i>Programmes Cost recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
Other income and reimbursements	791.6	–	–	–	791.6	–	–	421.6	–	–	–	421.6	–	–
Total income	5 775.7	–	29 864.3	–	35 640.0	–	–	2 896.3	–	15 350.2	–	18 246.6	–	–
Tax reimbursement adjustment	(87.4)	–	–	–	(87.4)	–	–	(47.4)	–	–	–	(47.4)	–	–
Transfer to Working Capital Fund	(80.0)	–	–	–	(80.0)	–	–	(40.0)	–	–	–	(40.0)	–	–
Transfer to Dynamo Fund	(118.7)	–	–	–	(118.7)	–	–	(58.7)	–	–	–	(58.7)	–	–
Transfer to After Service Staff Liabilities	(80.0)	–	–	–	(80.0)	–	–	(50.0)	–	–	–	(50.0)	–	–
Trust fund receipts	–	–	–	–	–	–	8 505.9	–	–	–	–	–	–	3 316.9
Total available	5 932.8	–	32 957.6	–	38 890.5	–	13 227.8	3 223.5	–	18 443.6	–	21 667.1	–	8 038.8
2. Use of resources														
A. Development														
A.1 Programmes	4 040.2	72.7	27 873.5	–	31 913.6	89.6	11 426.7	1 861.7	76.7	13 996.5	–	15 858.2	90.3	6 237.7
Country programmes	3 775.2	68.0	26 426.8	–	30 202.0	84.8	–	1 727.3	71.2	13 343.8	–	15 071.1	85.9	–
Global programme	265.0	4.8	1 446.7	–	1 711.7	4.8	–	134.4	5.5	652.7	–	787.1	4.5	–
A.2 Development effectiveness	626.6	11.3	72.5	73.3	772.4	2.2	–	239.4	9.9	72.5	73.3	385.2	2.2	–
Subtotal: Development	4 666.8	84.0	27 945.9	73.3	32 686.0	91.8	11 426.7	2 101.1	86.6	14 069.0	73.3	16 243.4	92.5	6 237.7
B. United Nations Development														
Coordination	37.6	0.7	2.6	–	40.1	0.1	–	19.2	0.8	2.6	–	21.7	0.1	–
C. Management														
	109.5	2.0	10.6	1 598.0	1 718.1	4.8	–	–	0.0	5.7	755.3	761.0	4.3	–

	Revised 2022–2025							Expenditures 2022–2023						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
			Cost Programme: recovery							Cost Programmes recovery				
	Amount	Percentage	Amount	Amount	Amount	Percentage	Amount	Amount	Percentage	Amount	Amount	Amount	Percentage	Amount
D. Independent oversight and assurance	17.5	0.3	0.2	84.1	101.7	0.3	–	–	0.0	0.2	41.0	41.2	0.2	–
E. Special purpose														
E.1 Capital investments	86.9	1.6	–	43.1	130.0	0.4	–	–	0.0	–	43.1	43.1	0.2	–
E.2 Private fundraising and partnerships, direct/investment costs	636.3	11.5	285.9	–	922.3	2.6	–	307.3	12.7	134.9	–	442.2	2.5	–
Subtotal: Special purpose	723.3	13.0	285.9	43.1	1 052.3	3.0	–	307.3	12.7	134.9	43.1	485.3	2.8	–
Total institutional budget (A.2 + B + C + D + E.1)	878.0	15.8	85.7	1 798.5	2 762.3	7.8		258.6	10.7	80.8	912.8	1 252.2	7.1	–
Integrated budget (A + B + C + D + E)	5 554.6	100.0	28 245.1	1 798.5	35 598.2	100.0	11 426.7	2 427.5	100.0	14 212.3	912.8	17 552.6	100.0	6 237.7
3. New amounts from/(to) other funds				(56.0)	(56.0)						(56.0)	(56.0)		
4. Closing balance of resources	378.3		2 858.0		3 236.2		1 801.0	796.0		3 262.6		4 058.5		1 801.0

Note: Due to rounding, totals may differ slightly from the sum of the columns.

^a Data included in this table are reported on a budgetary income and expenditure basis, or a modified cash basis, to illustrate resources available and the use of those resources.

Figure I
**Direct programme assistance by Strategic Plan Goal Area and resource type,
 2022–2023**



	Goal Area 1		Goal Area 2		Goal Area 3		Goal Area 4		Goal Area 5		Total (rounded)	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Regular resources	329	339	187	163	165	173	169	171	108	115	957	961
Other resources (regular)	1 436	1 811	984	1 053	360	348	481	447	353	456	3 614	4 116
Other resources (emergency)	1 492	1 482	388	526	352	461	614	631	567	280	3 414	3 380
Total	3 257	3 632	1 559	1 742	876	982	1 264	1 250	1 028	851	7 985	8 457

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows; data as at 30 March 2024.

III. Annual update on revenue

1. Despite the global economic downturn and the increasingly challenging fundraising environment, UNICEF continued its fundraising and resource mobilization efforts in 2023, with total revenue of \$8.9 billion, a decrease of 14 per cent from 2022.

2. In 2023, total public sector revenue (from Governments, intergovernmental organizations and inter-organizational arrangements) decreased by \$929 million (down 13 per cent from 2022). Private sector revenue (from National Committees, individual donors, non-governmental organizations and foundations) decreased by 22 per cent to \$2.1 billion.

3. Regular resources revenue from the public sector increased to \$526 million in 2023 (from \$524 million in 2022), and regular resources from the private sector increased to \$829 million (from \$800 million in 2022). In 2023, 118 Governments

contributed to UNICEF resources. The largest contributors in 2023 were the United States, Netherlands, Germany and Norway.

4. Revenue for humanitarian assistance, at \$3.1 billion in 2023, was 38 per cent lower than in 2022. The humanitarian funding requirement decreased to \$11.1 billion in 2023 from \$11.7 billion in 2022, representing the second largest-ever funding request for humanitarian action by UNICEF. Despite escalating needs, by the end of December 2023, UNICEF had only received about 31 per cent of this in humanitarian donor contributions (\$3.5 billion).

Table 8
Revenue source and type, 2022 and 2023

(millions of United States dollars)

<i>Source of revenue</i>	<i>2022 actual</i>	<i>2023 actual</i>	<i>2023 plan^a</i>
Regular resources			
Government and intergovernmental agencies ^{b,c}	524	526	526
Private sector ^c	800	829	753
Other revenue ^d	305	436	170
Total – regular resources	1 629	1 791	1 449
Other resources (regular)			
Government and intergovernmental agencies	2 711	3 003	2 584
Private sector	759	765	866
Inter-organizational arrangements	875	808	520
Subtotal – other resources (regular)	4 345	4 575	3 969
Other resources (emergency)			
Government and intergovernmental agencies	2 967	1 862	2 360
Private sector	1 110	476	396
Inter-organizational arrangements	278	228	200
Subtotal – other resources (emergency)	4 355	2 566	2 956
Total – other resources	8 700	7 141	6 925
Total revenue	10 329	8 932	8 374

Note: Due to rounding, the totals may differ slightly from the sum of the columns.

^a According to financial estimates approved by the Executive Board in September 2023 (E/ICEF/2023/AB/L.6). The data in this column are presented on a modified income basis.

^b Gross regular resources from Governments include income taxes paid by UNICEF on behalf of the citizens of Governments that contribute to regular resources.

^c 2022 actual and 2023 include contributions of \$75 million and \$81 million, respectively, for specific management activities.

^d Other revenue includes income from interest, procurement services and other sources.

Table 9
Revenue source, 2022 and 2023

(millions of United States dollars)

<i>Source of revenue</i>	<i>2022 actual</i>	<i>2023 actual</i>	<i>2023 plan^a</i>
Government and intergovernmental agencies	5 457	5 390	5 470
Private sector	2 079	2 070	2 015
Inter-organizational arrangements	759	1 036	720
Other	275	436	170
Total revenue	8 570	8 932	8 374

Note: Due to rounding, the totals may differ slightly from the sum of the columns.

^a According to financial estimates approved by the Executive Board in September 2023 (E/ICEF/2023/AB/L.6). The data in this column are presented on a modified cash basis.

IV. Annual update on expenses

5. The total programme expenses in 2023 amounted to \$8.5 billion, with \$7.5 billion of this amount in other resources.

6. The total humanitarian expenses in 2023 amounted to \$5.5 billion (65 per cent of the total expense in 2023); \$5.2 billion of this amount was in other resources. Of the 20 country offices with the largest overall expenses, 71 per cent of country-level expenses were classified as humanitarian. These offices comprised 64 per cent of total country-level expenses, both humanitarian and non-humanitarian.

Table 10

Direct programme expense by region and Strategic Plan Goal Area, 2023

(millions of United States dollars)

<i>Region</i>	<i>Goal Area 1</i>	<i>Goal Area 2</i>	<i>Goal Area 3</i>	<i>Goal Area 4</i>	<i>Goal Area 5</i>	<i>Total</i>
EAP	176.6	95.5	58.5	69.5	31.2	431.2
ECA	217.4	362.9	213.2	96.4	136.4	1 026.4
ESA	934.6	255.3	170.5	283.8	92.9	1 737.1
HQ	189.2	53.0	41.7	43.9	27.4	355.2
LAC	133.3	99.2	87.0	60.1	29.0	408.5
MENA	515.0	315.5	148.8	299.3	344.4	1 623.0
SA	652.6	334.7	109.3	194.5	120.7	1 411.9
WCA	813.2	225.6	153.0	202.6	69.3	1 463.7
Total	3 631.8	1 741.7	982.0	1 250.0	851.4	8 456.9

Abbreviations: Regional designations – EAP: East Asia and the Pacific; ECA: Europe and Central Asia; ESA: Eastern and Southern Africa; HQ: headquarters; LAC: Latin America and Caribbean; MENA: Middle East and North Africa; SA: South Asia; WCA: West and Central Africa.

Note: Due to rounding, totals may differ slightly from the sums of the columns and rows.

Table 11
Direct programme expense by Strategic Plan Goal Area, 2023^a

(millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>	<i>Percentage of 2023 programme expense</i>	<i>Strategic Plan, 2022–2025 projected programme expense (percentage)</i>
Goal Area 1 – Every child, including adolescents, survives and thrives, with access to nutritious diets, quality primary health care, nurturing practices and essential supplies	338.7	1 811.3	1 481.8	3 631.8	42.9	40.0
Goal Area 2 – Every child, including adolescents, learns and acquires skills for the future	162.8	1 053.2	525.8	1 741.7	20.6	21.0
Goal Area 3 – Every child, including adolescents, is protected from violence, exploitation, abuse, neglect and harmful practices	173.1	347.6	461.4	982.0	11.6	11.5
Goal Area 4 – Every child, including adolescents, has access to safe and equitable water, sanitation and hygiene services and supplies, and lives in a safe and sustainable climate and environment	171.2	447.4	631.4	1 250.0	14.8	19.0
Goal Area 5 – Every child, including adolescents, has access to inclusive social protection and lives free of poverty	114.9	456.4	280.0	851.4	10.1	8.5
Total (rounded)	960.7	4 115.8	3 380.4	8 456.9	100.0	100.0

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows.

^a In accordance with International Public Sector Accounting Standards, UNICEF reclassifies programme expense that is directly related to the construction of buildings, mainly primarily schools, as assets. Programme expense will be recorded in 2024 when the buildings have been completed and handed over to partners.

Table 12
Direct programme expense by Strategic Plan Goal Area in sub-Saharan Africa, 2023

(millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Goal Area 1 – Every child, including adolescents, survives and thrives, with access to nutritious diets, quality primary health care, nurturing practices and essential supplies	204.7	867.3	681.8	1 753.8
Goal Area 2 – Every child, including adolescents, learns and acquires skills for the future	85.4	338.9	59.1	483.4
Goal Area 3 – Every child, including adolescents, is protected from violence, exploitation, abuse, neglect and harmful practices	93.3	119.3	112.6	325.1
Goal Area 4 – Every child, including adolescents, has access to safe and equitable water, sanitation and hygiene services and supplies, and lives in a safe and sustainable climate and environment	98.3	188.2	201.5	488.1
Goal Area 5 – Every child, including adolescents, has access to inclusive social protection and lives free of poverty	53.4	86.9	22.1	162.3
All Strategic Plan Goal Areas: sub-Saharan Africa	535.0	1 600.7	1 077.1	3 212.8

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows.

Table 13
Direct programme expense by Strategic Plan Goal Area in the least developed countries, 2023

(millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Goal Area 1 – Every child, including adolescents, survives and thrives, with access to nutritious diets, quality primary health care, nurturing practices and essential supplies	190.4	1 222.4	764.2	2 177.1
Goal Area 2 – Every child, including adolescents, learns and acquires skills for the future	85.8	546.0	142.0	773.8
Goal Area 3 – Every child, including adolescents, is protected from violence, exploitation, abuse, neglect and harmful practices	95.3	146.2	165.8	407.3
Goal Area 4 – Every child, including adolescents, has access to safe and equitable water, sanitation and hygiene services and supplies, and lives in a safe and sustainable climate and environment	100.9	239.2	313.4	653.4

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Goal Area 5 – Every child, including adolescents, has access to inclusive social protection and lives free of poverty	58.5	318.0	68.3	444.9
All Strategic Plan Goal Areas: least developed countries	530.9	2 471.9	1 453.6	4 456.5

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows.

Table 14
Direct programme expense by result area in each Strategic Plan Goal Area, 2023

<i>Result area</i>	<i>Expense (millions of United States dollars)</i>	<i>Percentage of Goal Area expense</i>
Strengthening primary health care and high-impact health interventions	1 562.7	43
Immunization services as part of primary health care	895.6	25
Fast-track the end of HIV/AIDS	84.0	2
Health and development in early childhood and adolescence	92.6	3
Mental health and psychological well-being	9.9	0
Nutrition in early childhood	382.8	11
Nutrition of adolescents and women	98.6	3
Early detection and treatment of malnutrition	505.5	14
Total for Goal Area 1	3 631.8	100
Access to quality learning opportunities	1 261.2	72
Learning, skills, participation and engagement	480.5	28
Total for Goal Area 2	1 741.7	100
Protection from violence, exploitation, abuse and neglect	619.8	63
Promotion of care, mental health and psychological well-being and justice	303.4	31
Prevention of harmful practices	58.8	6
Total for Goal Area 3	982.0	100
Safe and equitable water, sanitation and hygiene services and practices	813.1	65
Water, sanitation and hygiene systems and empowerment of communities	262.5	21
Climate change, disaster risks and environmental degradation	174.4	14
Total for Goal Area 4	1 250.0	100

Reducing child poverty	140.4	16
Access to inclusive social protection	711.0	84
Total for Goal Area 5	851.4	100

Note: Due to rounding, totals may differ slightly from the sum of the columns.

Table 15
Thematic funding expense, 2023

(millions of United States dollars)

<i>Thematic fund pools</i>	<i>Expense</i>
Humanitarian action	465.2
Education	74.2
Water, sanitation and hygiene	39.0
Health	15.9
Child protection	28.8
Nutrition	29.6
HIV and AIDS	6.6
Safe and clean environment	6.3
Social protection, inclusion and governance	10.0
Gender equality	3.0
Cross-cutting regional	2.5
Cross-cutting country ^a	11.3
Total	692.4

Note: Due to rounding, the total may differ slightly from the sum of the column.

^a For the Strategic Plan, 2022–2025, a new country-level thematic pool has been established to support UNICEF work in a specific country as set out in the country programme document (CPD), allowing maximum flexibility to country offices and promoting integrated programming. The cross-cutting country thematic funding is disclosed as an independent pool in 2023 based on materiality.

V. Annual update on cost recovery

7. The Executive Board in its decision 2013/5 endorsed “a general, harmonized cost-recovery rate of 8 per cent for non-core contributions” and further endorsed the following differentiated cost-recovery rate structure: “(a) A harmonized 1 per cent reduction for the thematic contributions at the global, regional and country levels in UNDP, UNFPA and UNICEF (8 per cent – 1 per cent = 7 per cent), with the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) maintaining the 8 per cent as a temporary arrangement; [and] (b) Maintaining the existing preferential rates for government cost-sharing, South–South contributions and private-sector contributions”.

8. In the same decision, the Executive Board also decided that “on an exceptional basis and when the urgency of the circumstances requires, the Executive Director of UNICEF may consider granting a waiver of the cost-recovery rates on a case-by-case basis, taking into account specific priorities, modalities that incur lower management costs, and harmonization goals, and that the Executive Board will be informed of these waivers in the annual financial reports”.

9. In decision 2018/21 from the second regular session of 2018, the Executive Board requested “UNICEF, together with UNDP, UNFPA and UN-Women, to reduce the granting of waivers lowering the agreed cost-recovery rates and to provide an update on the steps taken in this regard, including on the application of waivers across their organizations, to the Executive Board at its annual session in 2019”.

10. The joint comprehensive proposal on the cost-recovery policy ([DP/FPA-ICEF-UNW/2020/1](#)) was approved in September 2020 through decision 2020/24 and includes cost-classification categories, methodology and rates effective 1 January 2022. In its decision 2020/24, the Executive Board requested UNICEF, “in collaboration with UNDP, UNFPA and UN-Women, 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”. In line with this requirement, UNICEF provides an annual update on the application of the reduced cost-recovery rates below.

A. Cost-recovery waivers

11. In 2023, UNICEF complied with the cost-recovery policy and Executive Board decisions. In total, six waivers were granted, with a corresponding impact of \$8.9 million. These waivers relate to a reduced cost-recovery rate granted for the World Bank and Asian Development Bank programmes in Afghanistan and Yemen and for the IKEA Foundation contribution towards the BeGreen Africa pilot in Kenya.

12. All waivers granted in 2023 reflect exceptional cases where the funding would otherwise have been at risk or doing otherwise would have had a negative impact on the ability to perform urgent and life-saving work in humanitarian contexts. In addition, donor requests for preferential rates were considered by UNICEF in close consultation with other United Nations entities working with the same donor. Details are summarized in table 16.

Table 16
Cost-recovery waivers, 2023

(United States dollars)

<i>Donor</i>	<i>Country programme</i>	<i>Programme</i>	<i>Type of waiver</i>	<i>Total contribution</i>	<i>Impact of waiver</i>	<i>Rationale for issuing waiver</i>
World Bank (International Development Association)	Yemen	Additional Financing for Emergency Social Protection Enhancement and COVID-19 Response Project	Reduction of cost-recovery rate from 5% to 3%	143 500 000	2 653 722	UNICEF has consistently applied a cost-recovery rate of 3% to the Emergency Cash Transfer project since 2017. The waiver allows UNICEF to access unique funding of the International Development Association to preserve a critical social protection programme in Yemen that reaches 9 million vulnerable individuals.
World Bank (International Development Association)	Yemen	Additional Financing for Emergency Human Capital Project	Reduction of cost-recovery rate from 5% to 3%	78 000 000	1 442 441	UNICEF has consistently applied a cost-recovery rate of 3% to the project since 2016. The waiver allows UNICEF to access unique funding of the International Development Association to preserve a critical health and nutrition programme in Yemen that reaches 8.4 million vulnerable individuals.
World Bank (International Development Association)	Afghanistan	Health Emergency Response Project	Reduction of cost-recovery rate from 5% to 4%	164 000 000	1 501 832	UNICEF has consistently applied a cost-recovery rate of 4% to the project since 2022. This waiver is applied to the project amendment and allows UNICEF to access funding to preserve critical health services in Afghanistan.
World Bank (International Development Association)	Afghanistan	Additional Financing for the Afghanistan Health Emergency Response (HER) Project	Reduction of cost-recovery rate from 5% to 4%	150 000 000	1 373 626	UNICEF has consistently applied a cost-recovery rate of 4% to the project since 2022. The waiver allows UNICEF to access funding to preserve critical health services in Afghanistan.

Asian Development Bank	Afghanistan	Expanding Essential Food Security and Health Services Project [Support for Afghan People]	Reduction of cost-recovery rate from 5% to 4%	200 000 000	1 831 502	The waiver allows UNICEF to access funding to preserve critical health programme in Afghanistan that reach millions of vulnerable individuals.
The IKEA Foundation	Kenya	BeGreen Africa	Reduction of cost-recovery rate from 8% to 5%	2 032 000	53 757	The IKEA Foundation provided long-standing support and large-scale contributions to UNICEF over the years. The approval of a lower cost-recovery rate was previously granted for the earlier projects. The Foundation participation in the BeGreen pilot was dependent on UNICEF concession to uphold the 5% cost-recovery rate for this contribution.

B. Cost-recovery effective rate

13. In 2023, UNICEF remained compliant with the relevant Executive Board decisions on cost recovery. The table below summarizes actual financial performance for the period 2022–2023 and covers the Strategic Plan, 2022–2025. The effective rate represents the actual cost-recovery rate realized after taking into account the effect of differentiated rates and waivers granted each year.

Table 17

Effective average indirect cost-recovery rate, 2022–2023

<i>Effective average indirect cost-recovery rates</i>	<i>2022</i>	<i>2023</i>	<i>2022–2023 (weighted average)</i>
UNICEF	6.8	6.8	6.8

C. Financial impact of the differentiated cost-recovery rates

14. Table 18 indicates the financial impact of differentiated rates compared with the 8 per cent rate, broken down by financial impact in the following categories, where applicable: (a) thematic funding; (b) framework/umbrella agreements; and (c) programme Government preferential rates. In addition, the financial impact of the waivers is presented.

Table 18

Financial impact of the differentiated cost-recovery rates, 2022–2023

(millions of United States dollars)

<i>Financial impact by agency and category</i>	<i>2022</i>	<i>2023</i>	<i>2022–2023 (average)</i>
Thematic funding	20.60	11.26	15.93
Umbrella agreements	10.84	11.52	11.18
Preferential rates (programme Government and private sector, South-South contributions)	13.90	15.74	11.64
Waivers	27.12	31.00	29.06
Total impact	72.46	69.52	67.81

VI. Additional reporting on management results

15. Following the recommendation of the Joint Inspection Unit on the engagement and management of implementing partners (JIU/REP/2021/4), UNICEF has taken measures to increase transparency, partnership diversification and localization, and mitigate risks in its implementation partnership management.

16. UNICEF received an unqualified audit opinion from the United Nations Board of Auditors on its financial statements for the year ended 31 December 2022. An unqualified audit opinion is critical for achieving Strategic Plan objectives. UNICEF engaged with external and internal auditors and the Joint Inspection Unit to achieve remarkable success in the implementation of recommendations from the oversight bodies. As per the report of the United Nations Board of Auditors, UNICEF had only three outstanding recommendations from prior years – a record-breaking success in over 20 years.

17. In an effort to enhance integrity, accountability and partner trust, UNICEF issued its policy on anti-money laundering and countering the financing of terrorism, supported its implementation and monitored its compliance. The policy will ensure that prospective third parties – implementing partners and vendors – are screened prior to onboarding and are continuously monitored against the United Nations Security Council Consolidated List, donor watchlists and blacklists, among other parameters.

18. In collaboration with 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), UNICEF jointly led the cost-recovery harmonization efforts in response to the decisions adopted by their respective Executive Boards at the 2020 second regular sessions, requesting the agencies to present a comprehensive review of the cost-recovery policy and its implementation for decision at the second regular session of 2024 and to organize a briefing in 2023 to present a joint timeline for the review and preliminary observations and findings from the implementation of the cost-recovery policy (UNICEF Executive Board decision 2020/24).

19. UNICEF continued to pursue administrative effectiveness and eco-efficiency in line with the Strategic Plan and the United Nations reform targets. Of all the UNICEF offices, 54 per cent are located in United Nations common premises, resulting in cost savings in rent and facilitating common or shared services between organizations. A vehicle-leasing programme was one of the innovations that were introduced to further pursue simplification and effectiveness.

20. UNICEF is on track to achieve its carbon emissions reduction target. In 2023, UNICEF operations and facilities emitted 49,448 tons of CO₂ equivalent. Approximately 46 per cent of emissions came from air travel, 17 per cent from other travel or mobile (vehicle) sources, 19 per cent from purchased electricity and 15 per cent from stationary combustion (generators).

21. UNICEF invested in energy efficiency initiatives and accelerated reduction of its carbon emissions, including through 85 greening projects, 10 of which were related to solar energy implementation. Sixty offices were provided with capacity-building on sustainable fleet management. As part of efforts to make buildings more resource-efficient and sustainable, 20 offices acquired or started the process of acquiring the “Excellence in Design for Greater Efficiencies” certification, with 10 additional offices planned to be certified by 2025. UNICEF continued to increase awareness on environmental sustainability, introduced sustainability as a core organizational value and encouraged its personnel to pledge to act sustainably.

22. UNICEF established the Central Services Centre to consolidate common transactions and processes, aiming to achieve substantial cost savings, improve efficiency and enable headquarter divisions to strategically focus on delivering programmatic work. In 2023, the organization completed the roll-out of eZHACT 2.0, a new cash transfer system designed to streamline transaction and partnership management processes, while focusing on data quality and protection, business values and user experience. The system offers end-to-end management of the harmonized approach to cash transfers (HACT), a framework governing cash transfers from United Nations agencies to implementing partners, and is anticipated to save UNICEF over 200,000 hours of staff time annually.

23. UNICEF achieved multiple milestones in 2023 to strengthen its dynamic people and culture. The inaugural global OneHR forum brought together 230 human resources personnel across 117 UNICEF offices. The OneHR strategy was further advanced to integrate a people-centred approach to enable the diverse personnel at

UNICEF to better serve children around the world, streamline human resource policies and processes, and equip the organization to take data-informed people management decisions. Key people-centred policies were revised, including on family leave, duty travel and separation from service.

24. The total staff count in 2023 was 17,640, an increase of 5.4 per cent from 16,729 in 2022. UNICEF made progress in overall gender parity, reaching 49.4 per cent of women in 2023, mostly driven by the increase of women's representation among international professional staff (52.4 per cent) and national officers (48.5 per cent). Within the authority given to the Executive Director to establish senior-level positions on an as-needed basis and funded from the approved institutional budget envelope, an additional 10 positions were approved between 2022 and 2023, bringing the total to 134 senior-level positions: 5 USG/ASGs (no change from 2021), 41 D-2s (compared to 42 in 2021), and 88 D-1s (compared to 77 in 2021).

25. To strengthen internal communication and staff engagement across the organization, key organizational priorities, such as the SDG Summit, were effectively communicated to all staff. UNICEF continued to engage its staff through Values in Action behaviour change initiative. In 2023, 84 per cent of the offices reported conducting at least one office-wide campaign or initiative on core values, an increase from 78 per cent in 2022.

26. UNICEF has actively progressed in taking actions to address the recommendations of the evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, which was presented to the Executive Board at the first regular session in 2023.

27. In its midterm review of the Strategic Plan, 2022–2025, UNICEF focused on creating space for joint and evidence-based reflections to nurture organization-wide programmatic convergence and understand the interrelations among Goal Areas, cross-cutting programmes and change strategies, including through internal workshops during which the organization reviewed how change strategies contributed to the acceleration of programmatic results. Recent evaluative exercises on various elements of the Strategic Plan, such as UNICEF approach to advocacy, and investments towards institutional strengthening for social and behaviour change, were closely reviewed to inform the programmatic adjustments and will inform the development of the new Strategic Plan. The concept of programmatic convergence has also been integrated in the new country programme management package, including the guidance on programme planning and implementation. Furthermore, UNICEF has operationalized and expanded the work of Global Technical Teams (GTTs) and Multi-Functional Technical Teams around programme priorities.

28. In 2023, UNICEF developed a Manager Support Programme to empower over 6,000 managers, marking its first initiative to reach a cohort of this scale, providing them with comprehensive capacity-building support in alignment with the core values of UNICEF. The programme includes online learning, facilitated leadership conversations, executive coaching, recognition for managers, an emotional intelligence self-assessment and a new manager's help desk that will provide real-time advice to managers on their most pressing people management questions.

29. People-centred initiatives introduced in 2023 were key to articulating a vision towards stronger organizational convergence. UNICEF designed and implemented learning programmes and offered continuous support to managers in their leadership roles to foster a culture that encourages and rewards desired behaviours at all levels of the organization. Skills mapping exercises were conducted, and frameworks for managing talents and planning for leadership successions were launched.

30. The updated UNICEF accountability system, presented to the Executive Board during the second regular session of 2022 ([E/ICEF/2022/24](#)), explains the responsibilities and accountability across the organization to achieve results for children. Expanding on this framework, in 2023, UNICEF enhanced internal coherence to further reinforce accountabilities across headquarters, regional offices and country offices towards the implementation of the Strategic Plan.

31. In recognition of the diverse applicability of elements within the Strategic Plan, UNICEF is ensuring that staff fully comprehend the plan as a guiding framework for prioritizing based on contextual needs and relevance. The newly launched country programme planning guidance and newly revised rights- and results-based management (RRBM) training aim to equip country offices with the capacity to prioritize and focus on programmatic areas and deploy change strategies that respond to the unique contexts of each country.

32. In 2023, UNICEF conducted its first-ever Global Effectiveness Review (GER), which closely examined the relevance of the Strategic Plan in various country settings, and yielded insights on the types of programming that are more likely to be applicable and pertinent to middle- and high-income country contexts. Building on the GER, UNICEF used the income typology to assess progress towards the child-related Sustainable Development Goals in a report launched at the SDG Summit in 2023.

33. As part of an effort to strengthen change management support for the successful implementation of the Strategic Plan, 2022–2025, UNICEF is developing an organizational change management vision and approach. At the same time, for broader organizational transformation, UNICEF is collaborating across various offices to foster coherence and collaboration in proactively addressing underlying issues. Follow-up conversations after Global Staff Surveys and Pulse Check Surveys have continued to improve understanding of workplace challenges and inform measures to address them, including by improving workplace culture and diversity, equity, and inclusion. In addition, an ongoing developmental evaluation will inform efforts to enhance internal communication and staff engagement, with the aim of bolstering an integrated approach to change communication.

34. UNICEF continues to report annually to the Executive Board on funding the Strategic Plan through the structured funding dialogue at the second regular session, where it also tracks the extent to which the United Nations development system entities and Member States have fulfilled their respective funding compact commitments. In addition to its commitment to and monitoring of the funding compact, UNICEF has established an interdivisional team to fully implement its flexible funding strategy with respect to both public and private sector resources.

35. Several joined-up approaches to promote the generation and use of data and evidence and the sharing of knowledge and good practices were introduced and reinforced. The UNICEF Evidence Help Desk, a centralized hub maintained through interdivisional collaboration, continued to address all evidence-related inquiries from country offices on topics including administrative data, satellite imagery, data-driven policy and programme performance monitoring. Meanwhile, UNICEF is piloting the ‘Equity Map’ to overlay multiple data sources on the situation of children, programmatic results and other contextual factors, and thereby promote data- and evidence-informed decisions.

36. UNICEF has taken steps to better comprehend children’s multiple, intersecting vulnerabilities. The 2023 report *Included, Every Step of the Way* builds on a literature review to examine how migration and displacement shape the lives of children with disabilities and poses key questions about growth, development, safety and security

when these two identities intersect. The report has been used to inform programmatic strategies. Further reflections are under way to understand various aspects of intersectionality, so that UNICEF can meaningfully integrate them into its programming approaches.

37. Throughout the implementation of the Strategic Plan, 2022–2025, several investments were made to overcome technical barriers to effective monitoring and reviews. In country office annual reporting, processes were streamlined, and additional automatic and analytical functionalities were introduced to bolster the quality of data, while reinforcing a culture of data use for decision-making. These process and system enhancements also contributed to the stronger links between monitoring of country programmes and tracking of the Strategic Plan results. At the global level, the GER facilitated rigorous internal reflections on Strategic Plan implementation and progress towards outcome- and impact-level change, and informed course-corrections.

38. UNICEF has implemented various strategies to bolster technical expertise and skills across all levels of the organization in a multi-disciplinary and holistic manner, including through the work of GTTs. The GTT on gender equality drove collaboration across multiple offices to strengthen the utilization of data and evidence, and prioritized capacity development and talent management to equip the UNICEF gender network with relevant skills and learning opportunities. Building on this success, new teams will be created on emerging areas, such as climate action, to bolster UNICEF work to address pressing global issues.

39. To reinforce partnerships with other organizations and bring new expertise, UNICEF revised its procedure on inter-agency mobility, which facilitates talent exchange through inter-agency loans, secondments and transfers. The eligibility requirement for inter-agency mobility was changed to a minimum of one year of continuous service on fixed-term contracts, which allowed UNICEF staff to broaden their horizons and continue their career journeys with other United Nations organizations.

40. In 2023, UNICEF developed and implemented its Sustainability and Climate Change Action Plan, 2023–2030, in recognition of the planetary crisis of climate change, environmental pollution and biodiversity loss, which jeopardizes every child's right to health care, nutritious food, safe drinking water and sanitation, uninterrupted learning and protection from all forms of violence. The plan integrates climate and sustainability action across all aspects of UNICEF work and establishes strategies on how to help communities and Governments build low-carbon, resilient essential services for children in all sectors and accelerate a just transition to a carbon-neutral world through the influence of UNICEF advocacy, operations and supply chain.

41. Since the beginning of this Strategic Plan, an increasing number of countries engaged children and youth in action and advocacy to address climate change, unsustainable energy use and environmental degradation with UNICEF support, from 50 countries in 2021 to 78 in 2023. Building on this success and underpinned by the global advocacy strategy on climate action, UNICEF is also scaling up its support for child and youth advocacy by offering capacity-building and technical assistance, empowering children and youth to become catalysts for positive change in climate action. At the United Nations Climate Change Conference of the Parties (COP28) in December 2023, UNICEF launched the Green Rising initiative to mobilize 10 million youth by 2025 in actions that protect their communities from the climate crisis, through volunteerism, entrepreneurship and advocacy.