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United Nations Children's Fund

Executive Board

Compendium of decisions adopted by the Executive Board in 2021

<i>Decision</i>	<i>Page</i>
First regular session, 9–12 February 2021	
2021/1 Country programme documents	3
2021/2 Extensions of ongoing country programmes	3
2021/3 Evaluation reports and management responses	3
2021/4 UNICEF financial report and audited financial statements for the year ended 31 December 2019 and report of the Board of Auditors, and management response	5
2021/5 Private Fundraising and Partnerships: 2021 workplan and proposed budget	5
Annual session, 1–4 June 2021	
2021/6 Annual report for 2020 of the Executive Director of UNICEF	7
2021/7 Annual report on UNICEF humanitarian action	7
2021/8 Country programme documents	8
2021/9 Extensions of ongoing country programmes	8
2021/10 Evaluation reports and management responses	8
2021/11 Report of the Ethics Office of UNICEF for 2020, and management response	9
2021/12 UNICEF Office of Internal Audit and Investigations 2020 annual report to the Executive Board, and management response	10
2021/13 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	10



Second regular session, 7–10 September 2021

2021/14	UNICEF Strategic Plan, 2022–2025	11
2021/15	Country programme documents	12
2021/16	Extensions of ongoing country programmes	12
2021/17	Structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021	13
2021/18	Formative evaluation of UNICEF work to link humanitarian and development programming, and management response	13
2021/19	UNICEF integrated budget, 2022–2025	14
2021/20	Private Fundraising and Partnerships: financial report for the year ended 31 December 2020.	15

First regular session, 9–12 February 2021

2021/1

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Azerbaijan, China, Côte d'Ivoire, Eswatini, Georgia, North Macedonia, Panama, Somalia, Tunisia, Uruguay and Uzbekistan ([E/ICEF/2021/P/L.1–E/ICEF/2021/P/L.3](#) and [E/ICEF/2021/P/L.5–E/ICEF/2021/P/L.12](#)) were made available to Member States for their comments and input from 17 November to 7 December 2020;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Azerbaijan, China, Côte d'Ivoire, Eswatini, Georgia, North Macedonia, Panama, Somalia, Tunisia, Uruguay and Uzbekistan ([E/ICEF/2021/P/L.1–E/ICEF/2021/P/L.3](#), [E/ICEF/2021/P/L.5–E/ICEF/2021/P/L.12](#) and [E/ICEF/2021/P/L.7/Corr.1](#)).

*First regular session
9 February 2021*

2021/2

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the four-month extension of the country programmes for Armenia and Malaysia, following a two-month extension; and the first one-year extension of the country programmes for Croatia, the Democratic People's Republic of Korea, the Islamic Republic of Iran, Mongolia and the United Republic of Tanzania, which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2021/P/L.13/Rev.1](#);

2. *Approves* the four-month extension of the country programme for the Syrian Arab Republic, following two consecutive one-year extensions, a nine-month extension, a three-month extension and a two-month extension; and the one-year extension of the country programme for Tajikistan, following a one-year extension; these are presented in table 2 of document [E/ICEF/2021/P/L.13/Rev.1](#).

*First regular session
9 February 2021*

2021/3

Evaluation reports and management responses

The Executive Board

1. *Takes note with appreciation* of the evaluation of UNICEF work for children in urban settings, its summary ([E/ICEF/2021/3](#)) and its management response ([E/ICEF/2021/4](#));

2. *Requests* UNICEF to place a particular focus on children and adolescents in vulnerable situations and those experiencing marginalization in the assessments of needs and in the provision of quality education and health; healthy diets and improved nutrition; and water, sanitation and hygiene and social protection services, to ensure that no child is left behind;

3. *Also requests* UNICEF to continue to promote gender equality and the empowerment of women and girls, including those in urban settings, by enhancing and accelerating gender mainstreaming through the full implementation of the System-wide Action Plan on Gender Equality and the Empowerment of Women and the UNICEF Gender Action Plan, 2018–2021 to ensure the implementation of the 2030 Agenda for Sustainable Development;

4. *Further requests* UNICEF to adequately reflect its work for children in urban settings in the results areas, targets and indicators of the Strategic Plan, 2022–2025, to strengthen sector-specific approaches in urban contexts, based on full respect for and fulfilment of human rights, and to promote the coordination, collaboration, coherence and complementarity of respective humanitarian and development programming, while working together, as appropriate, with relevant United Nations agencies;

5. *Requests* UNICEF to coordinate its urban-related work with UN-Habitat in order to avoid duplication and leverage each organization's value added;

6. *Takes note with appreciation* of the evaluation of the UNICEF Strategic Plan, 2018–2021, its summary ([E/ICEF/2021/5](#)) and its management response ([E/ICEF/2021/6](#));

7. *Welcomes* the envisaged strong focus of the Strategic Plan, 2022–2025 on contributing to the achievement of the Sustainable Development Goals and on outcome-level results, with the development of a longer-term strategy with a horizon of 2030, including a phased implementation plan;

8. *Notes with appreciation* the recommendations of the evaluation of the UNICEF Strategic Plan, 2018–2021 on multisectoral approaches and encourages UNICEF to make full use of the opportunities presented by the United Nations development system reform to foster integrated methods and actions and continue to develop practical programme solutions to contribute to stronger intra- and inter-agency cooperation, coherence, coordination and complementarity in the delivery of United Nations operations at the country level, in line with each entity's respective mandate, and requests UNICEF to address internal siloed, non-coordinated approaches and to strengthen multisectoral and integrated programming approaches in the Strategic Plan, 2022–2025;

9. *Takes note* of the fact that the evaluation did not include thematic funding performance in its analysis and requests UNICEF to take into account the promotion of thematic funding and the aim of improving the quality and predictability of funding when developing the design and structure of the Strategic Plan, 2022–2025;

10. *Welcomes* the UNICEF commitment to put a stronger focus on outcome-level results, while underlining the importance of also monitoring the unique contribution of UNICEF to country-level outcomes, emphasizing that establishing the link between UNICEF country outputs and global performance is essential to ensure accountability;

11. *Encourages* UNICEF to further improve collaboration, coordination, coherence and complementarity between internal humanitarian and development processes, while continuing to strengthen its systems and capacity to deliver principled humanitarian assistance, and to support countries to develop or strengthen policies and programmes related to peacebuilding in conflict-affected countries.

*First regular session
12 February 2021*

2021/4

UNICEF financial report and audited financial statements for the year ended 31 December 2019 and report of the Board of Auditors, and management response

The Executive Board

1. *Takes note* of the unqualified audit opinion for 2019 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2019 ([A/75/5/Add.3](#)) as well as the management response ([E/ICEF/2021/AB/L.2](#));

2. *Acknowledges* the progress achieved by UNICEF in the implementation of the recommendations of the Board of Auditors for the financial period ended 31 December 2019, welcomes the further measures planned by the organization and requests UNICEF to continue implementing the recommendations of the Board of Auditors from prior years for closure;

3. *Recalls* its decision 2020/6 and takes note of the shortfalls in the harmonized approach to cash transfers (HACT) assurance activities and therefore requests UNICEF to ensure the achievement of the minimum level of HACT assurance activities and of the monitoring of cash assistance implementing partners;

4. *Also recalls* its decision 2018/3 and requests UNICEF to continue its efforts to prevent and detect instances of fraud, to thoroughly review the underlying circumstances that led to the cases of fraud in order to minimize future risks and to take steps to improve actions for the recovery of funds.

*First regular session
10 February 2021*

2021/5

Private Fundraising and Partnerships: 2021 workplan and proposed budget

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: 2021 workplan and proposed budget ([E/ICEF/2021/AB/L.1](#)) and the World Bank instrument to facilitate sustained investment in private sector fundraising ([E/ICEF/2021/AB/L.1/Add.2](#));

2. *Notes* the high, medium and low revenue scenarios for 2021, as shown in table 3 of document [E/ICEF/2021/AB/L.1](#);

3. *Approves* a budget for special purpose activities of \$153 million from regular resources, comprising \$85 million for investment funds and \$68 million for other private sector fundraising costs, and the establishment of an other resources ceiling of \$58.4 million based on the medium scenario in table 3 of document [E/ICEF/2021/AB/L.1](#);

4. *Authorizes* UNICEF

(a) To redeploy resources between the various regular resources budget lines (as detailed in paragraph 3, 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/2021/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 2021 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 2022 of \$15.3 million (or 10 per cent of the special purpose regular resources allocation of \$153 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2022;

7. *Authorizes* the Executive Director, with the advice of the Comptroller, to execute the financial instrument in partnership with the World Bank to raise additional financing for investment in private sector fundraising, as a pilot project limited to an amount of \$50 million, leveraging the World Bank's expertise in financial markets, provided that no regular resources will be used towards the repayment of the principal amount or interest owed to the World Bank, as per the payment conditions, and requests UNICEF to report to the Executive Board on the financial performance and the attainment of goals and corresponding costs and capacities annually at the first regular session;

8. *Requests* UNICEF to present to the Executive Board at the 2021 annual session the results of its consultations with the 18 emerging market countries as well as other relevant actors of the United Nations system, along with an updated, comprehensive risk management matrix, information on the opinion of the Office of Legal Affairs on the agreement with the World Bank instrument, principal amount, interest costs and other associated fees and a written assessment of the need to update the UNICEF Financial Regulations and Rules;

9. *Emphasizes* that this World Bank instrument is considered a pilot project and limited operation, which shall be evaluated before a repeat engagement may be considered;

10. *Requests* UNICEF to ensure that the conditions of this instrument are made fully transparent to potential investors and that any public promotion of corresponding investments by investors shall similarly transparently reflect the instrument's conditions;

11. *Endorses* the establishment of a revolving fund (the Dynamo Revolving Fund) that will provide sustainable financial capacity for investment in private sector fundraising for UNICEF country and regional offices and requests UNICEF to report annually to the Executive Board on the status of the revolving fund (the Dynamo Revolving Fund) in the document entitled "Private Fundraising and Partnerships: financial report", which is presented to the Executive Board at its second regular session.

*First regular session
11 February 2021*

Annual session, 1–4 June 2021

2021/6

Annual report for 2020 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the annual report for 2020 of the Executive Director of UNICEF 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. *Commends* UNICEF for achieving important targets and milestones in many areas of its work outlined in the UNICEF Strategic Plan, 2018–2021 and the annual report, and encourages UNICEF to continue to improve the outcome-level effects of its programmes in all sectors relevant to the UNICEF mandate and to address factors that constrain development breakthroughs to achieve the Sustainable Development Goals in its next Strategic Plan, 2022–2025;

3. *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;

4. *Takes note* of the UNICEF report on the recommendations of the Joint Inspection Unit, including the management responses to the 14 recommendations of the Joint Inspection Unit intended for consideration by the Executive Board.

*Annual session
4 June 2021*

2021/7

Annual report on UNICEF humanitarian action

The Executive Board

1. *Takes note* of the annual report on UNICEF humanitarian action (E/ICEF/2021/13);

2. *Commends* the efforts of UNICEF to undertake a review of its humanitarian operations in the context of new global challenges and looks forward to the subsequent publication of the report “Strengthening UNICEF’s humanitarian action, The Humanitarian Review: findings and recommendations”;

3. *Calls* on UNICEF to implement the review’s recommendations as soon as possible and to provide regular updates to the Executive Board on its progress in this regard.

*Annual session
4 June 2021*

2021/8

Country programme documents

The Executive Board

1. *Takes note* that the country programme document, including the aggregate indicative budget, for Argentina ([E/ICEF/2021/P/L.15](#)), was made available to Member States for their comments and input from 10 to 30 March 2021;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme document, including the aggregate indicative budget, for Argentina ([E/ICEF/2021/P/L.15](#)).

*Annual session
3 June 2021*

2021/9

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the three-month extension of the country programme for Armenia, following a two-month extension and a four-month extension; and the six-month extension of the country programme for Malaysia, following a two-month extension and a four-month extension, both of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2021/P/L.14](#);

2. *Approves* the three-month extension of the country programme for Madagascar, following a one-year extension and a six-month extension; and the eight-month extension of the country programme for the Syrian Arab Republic, following two consecutive one-year extensions, a nine-month extension, a three-month extension, a two-month extension and a four-month extension, as presented in table 2 of document [E/ICEF/2021/P/L.14](#).

*Annual session
4 June 2021*

2021/10

Evaluation reports and management responses

The Executive Board

1. *Takes note* of the annual report for 2020 on the evaluation function in UNICEF ([E/ICEF/2021/18](#)) and its management response ([E/ICEF/2021/19](#));

2. *Takes note with appreciation* of the global evaluation of UNICEF water, sanitation and hygiene programming in protracted crises, 2014–2019, its summary ([E/ICEF/2021/20](#)) and its management response ([E/ICEF/2021/21](#));

3. *Also takes note with appreciation* of the significant increase in the number of evaluative products and of the increase in evaluation coverage;

4. *Welcomes* the recruitment of 16 multi-country evaluation specialists in order to increase evaluation capacities at the country and regional levels;

5. *Recalls* the funding target of 1 per cent of programme expenditure for evaluation and notes with concern the expenditure of only 0.64 per cent of total programme expenditure on evaluation in 2020, acknowledging the special circumstances of conducting evaluations during the current pandemic;

6. *Requests* UNICEF to take adequate measures to facilitate a significant increase in the share of spending on evaluation relative to total programme expenditure, especially by country offices that spend significantly less than 1 per cent of programme expenditure on evaluation;

7. *Notes with concern* the lower availability of resources from the Evaluation Pooled Fund and requests UNICEF to ensure the continuously adequate funding of the evaluation function;

8. *Welcomes* the decision by UNICEF to establish a quality-assurance procedure for the evaluation function;

9. *Also welcomes* UNICEF initiatives to promote innovative evaluation technologies and approaches and encourages UNICEF to continue to develop and implement options with regard to remote evaluations and innovative digital approaches, without compromising the quality of evaluations, and requests UNICEF to provide, in the annual report for 2021 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;

10. *Encourages* UNICEF to devote appropriate resources to evaluations designed to proactively search for scalable solutions that address evidence and knowledge gaps in key programmatic areas for both UNICEF and the global development community;

11. *Also encourages* UNICEF to consider increasing the use of rigorous impact evaluations to further improve its programming approaches and asks UNICEF to ensure that the findings of such evaluations contribute to relevant applicable areas of UNICEF policy and programming of the Strategic Plan and to building the global evidence and knowledge base for achieving the Sustainable Development Goals.

*Annual session
4 June 2021*

2021/11

Report of the Ethics Office of UNICEF for 2020, and management response

The Executive Board

1. *Takes note* of the report of the Ethics Office of UNICEF for 2020 ([E/ICEF/2021/16](#)) and its management response ([E/ICEF/2021/17](#));

2. *Requests* UNICEF to apply effective measures to improve the confidence of UNICEF staff in their protection against retaliation when reporting misconduct, and to further improve the organizational culture within UNICEF;

3. *Takes note with appreciation* of the Ethics Office membership in the Task Team on Anti-Racism and Discrimination and encourages the Office to play an active role, as an independent office, in the implementation of the recommendations of the Task Team;

4. *Also takes note with appreciation* of the continued strong collaboration of the Office with the cross-divisional sexual exploitation and abuse working group, the Child Safeguarding Unit and the Principal Adviser, Organizational Culture.

*Annual session
4 June 2021*

2021/12

UNICEF Office of Internal Audit and Investigations 2020 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2020 annual report to the Executive Board ([E/ICEF/2021/AB/L.3](#)), its addendum ([E/ICEF/2021/AB/L.3/Add.1](#)) and its management response ([E/ICEF/2021/AB/L.4](#)), as well as the UNICEF Audit Advisory Committee 2020 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 control;

2. *Also takes note* of the revised Charter of the UNICEF Office of Internal Audit and Investigations ([E/ICEF/2021/AB/L.5](#));

3. *Requests* UNICEF to provide information on the additional resources needs for the Office to address coverage gaps, as part of the submissions for the UNICEF Strategic Plan, 2022–2025 and integrated budget, 2022–2025, recalls its decision 2020/20, paragraph 4, and requests UNICEF to ensure that adequate human, financial and technology resources are provided to the Office;

4. *Welcomes* the rapid adaptation of the Office's activities to address challenges arising from the COVID-19 pandemic and encourages the Office to continue to evaluate and explore the further use of remote audits and investigations without compromising the quality of its work, and requests UNICEF to provide an update in the UNICEF Office of Internal Audit and Investigations 2021 annual report to the Executive Board on both the benefits and the risks of the use of remote work and other innovative technologies and approaches to improve the effectiveness and efficiency of the Office's work;

5. *Recalls* its decision 2020/20, paragraph 5, and encourages UNICEF to continue working with the other United Nations funds and programmes to harmonize definitions and reporting for audit and investigation matters and, where applicable, to provide the Executive Board with a more coherent overview of findings and results, and requests the Office to include in its annual report for the year 2021 information on progress in this regard;

6. *Notes with concern* the increase in numbers of actions pending implementation for more than 18 months and encourages the Office and UNICEF management to work together to close these recommendations in a timely manner.

*Annual session
4 June 2021*

2021/13

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 (QCPR);

2. *Urges* UNICEF to continue to implement resolution [72/279](#) and the organization's funding compact commitments, and looks forward to seeing the guidance of both reflected in the upcoming Strategic Plan with the aim of improving and better capturing its programme delivery and impact on the ground;

3. *Encourages* UNICEF to design its Integrated Results and Resources Framework in line with applicable guidance of the 2020 QCPR and requests UNICEF to harmonize, where appropriate, its Integrated Results and Resources Framework with other United Nations entities, with a focus on all results levels, and maximize the use of common results indicators, all with the goal of advancing United Nations development system contributions to the Sustainable Development Goals and to further strengthen system-wide evaluation;

4. *Requests* UNICEF to provide in a timely manner, ahead of the second regular session of 2021, more-detailed information on the Integrated Results and Resources Framework, including on its relationship to the QCPR monitoring and reporting framework.

*Annual session
4 June 2021*

Second regular session, 7–10 September 2021

2021/14

UNICEF Strategic Plan, 2022–2025

The Executive Board

1. *Notes with appreciation* the inclusive and wide-ranging consultative process undertaken by UNICEF in developing the Strategic Plan, 2022–2025, including the extensive engagement with the Executive Board;

2. *Also notes with appreciation* the efforts undertaken by UNICEF to align its Strategic Plan with General Assembly resolutions [70/1](#) of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”, and [75/233](#) of 21 December 2020 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system;

3. *Endorses* the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2021/25](#) and [E/ICEF/2021/25/Add.1](#)), which shall be implemented consistent with this decision, takes note of its annexes and requests UNICEF to provide updated baselines and targets for the Integrated Results and Resources Framework of the new Strategic Plan to the Executive Board at the annual session of the Executive Board in 2022;

4. *Notes* that the Strategic Plan is the overall strategic framework for UNICEF and is not intergovernmentally negotiated, and acknowledges that the Strategic Plan includes some terms that have not been intergovernmentally endorsed in the United Nations system;

5. *Requests* UNICEF to implement the Strategic Plan, 2022–2025 in accordance with the principles of national ownership of programme countries, taking into account their national priorities and needs, recognizing their different contexts and particular characteristics, guided by international human rights treaties and humanitarian principles for humanitarian assistance;

6. *Also requests* UNICEF to present to the Executive Board at its annual session of 2024 a thorough midterm review of the UNICEF Strategic Plan, 2022–2025 and its annexes and, if required, updates to the Plan and the Integrated Results and

Resources Framework to ensure an effective implementation, sound monitoring and improved results to accelerate progress towards the achievement of the Sustainable Development Goals by 2030;

7. *Recalls* its decision 2021/13, paragraph 3, and requests UNICEF to include in the reports of the Executive Director on the implementation of the UNICEF 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.

*Second regular session
10 September 2021*

2021/15

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Albania, Armenia, Bangladesh, Botswana, Cameroon, Comoros, Eritrea, Guatemala, Lao People's Democratic Republic, Madagascar, Oman and Zimbabwe ([E/ICEF/2021/P/L.16–E/ICEF/2021/P/L.27](#) and [E/ICEF/2021/P/L.22/Corr.1](#)) were made available to the Member States for their comments and input from 16 June to 6 July 2021;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Albania, Armenia, Bangladesh, Botswana, Cameroon, Comoros, Eritrea, Guatemala, Lao People's Democratic Republic, Madagascar, Oman and Zimbabwe ([E/ICEF/2021/P/L.16–E/ICEF/2021/P/L.27](#) and [E/ICEF/2021/P/L.22/Corr.1](#)).

*Second regular session
8 September 2021*

2021/16

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the first two-month extension of the multi-country programme for the Eastern Caribbean; the first two-month extensions of the country programmes for Belize, Guyana and Suriname, Honduras, Jamaica, Morocco, Peru, Thailand and Viet Nam; and the first one-year extensions of the country programmes for Brazil, the Central African Republic, Chad, the Gambia, Montenegro, Niger, Sao Tome and Principe, South Sudan and the Sudan, all of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2021/P/L.28](#);

2. *Approves* the two-month extensions of the country programmes for Algeria, El Salvador, Guinea-Bissau and Mozambique, following previous one-year extensions; the two-month extension of the country programme for Malaysia, following a two-month, a four-month and a six-month extension; the three-month extension of the country programme for Afghanistan, following a two-year extension; the three-month extension of the country programme for Maldives, following a one-year extension; the one-year extensions of the country programmes for Lebanon, Libya and Zambia, following previous one-year extensions; the one-year extension of the country programme for the Bolivarian Republic of Venezuela, following two consecutive one-year extensions; the 14-month extension of the country programme

for Haiti; and the two-year extension of the country programme for Djibouti, as presented in table 2 of document [E/ICEF/2021/P/L.28](#).

*Second regular session
10 September 2021*

2021/17

Structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021

The Executive Board

1. *Takes note* of the structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021 ([E/ICEF/2021/30](#));

2. *Notes* the importance of sufficient and predictable regular resources, which are critical for UNICEF to be able to, inter alia, continue to respond to the coronavirus disease 2019 (COVID-19) pandemic, continue the roll-out of the Access to COVID-19 Tools Accelerator (ACT-A)/COVID-19 Vaccine Global Access (COVAX) Facility and equitably reach all children everywhere to meet and fulfil their rights and support their access to sustainable development;

3. *Also notes* the importance of flexible thematic funding, which is critical for UNICEF to be able to accelerate programming to meet the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the COVID-19 pandemic;

4. *Recalls* the importance of predictable and multi-year funding, and requests UNICEF to continue engaging with Member States and other partners to consider increasing contributions to UNICEF, prioritizing regular resources and thematic funding, but also to provide other resources in a timely and foreseeable manner, in line with the funding compact, and also requests UNICEF to continue its efforts in terms of visibility and recognition of contributions, in particular for regular resources.

*Second regular session
10 September 2021*

2021/18

Formative evaluation of UNICEF work to link humanitarian and development programming, and management response

The Executive Board

1. *Takes note with appreciation* of the formative evaluation of UNICEF work to link humanitarian and development programming, its summary ([E/ICEF/2021/28](#)) and its management response ([E/ICEF/2021/29](#));

2. *Recalling* Executive Board decision 2021/3, paragraph 11, and General Assembly resolution [75/233](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, commends efforts by UNICEF to enhance coordination, coherence and collaboration between its humanitarian and development work, including contributions to peacebuilding in conflict-affected countries;

3. *Requests* UNICEF, in the implementation of the recommendations of the formative evaluation, to continue to be guided by its humanitarian and development mandate, and also requests UNICEF to report back to the Executive Board on its progress in this regard through existing reporting.

2021/19
UNICEF integrated budget, 2022–2025*The Executive Board*

1. *Welcomes* the UNICEF integrated budget, 2022–2025 ([E/ICEF/2021/AB/L.6](#), [E/ICEF/2021/AB/L.6/Corr.1](#) and [E/ICEF/2021/AB/L.6/Add.1](#)) in response to its request, in its decision 2009/20, for UNICEF to present a single, integrated budget that includes all UNICEF budgetary categories, with an improved results focus and enhanced linkages with the Strategic Plan results and harmonized in methodology and presentation, including on cost classification, attribution and recovery, with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), as approved by the Executive Board in its decision 2020/24 on the joint comprehensive cost-recovery policy ([DP/FPA-ICEF-UNW/2020/1](#));

2. *Also welcomes* the transparent and consultative process undertaken by UNICEF in the development of the integrated resource plan and the integrated budget estimates for the period 2022–2025;

3. *Acknowledges with appreciation* the inclusion of a new cost-classification category on independent oversight and assurance activities, with separate budget lines for the UNICEF Evaluation Office and the UNICEF Office of Internal Audit and Investigations, as part of ongoing efforts to strengthen and clarify financial reporting to further improve Member States' understanding of the financial position of UNICEF;

4. *Takes note* of the report of the Advisory Committee on Administrative and Budgetary Questions ([E/ICEF/2021/AB/L.7](#)) on the institutional components of the UNICEF integrated resource plan and integrated budget estimates and the recommendations of the Advisory Committee, and requests UNICEF to address the recommendations and to report back to the Executive Board on actions taken;

5. *Approves* the integrated resource plan as the financial framework for the UNICEF Strategic Plan, 2022–2025, based on projections of resources available, utilization and regular resource reserve;

6. *Also approves* for the Global and Regional Programme a budget from regular resources of \$235 million, subject to the availability of resources, and other resources of \$1,446.7 million, subject to the receipt of contributions to other resources, for the period 2022–2025;

7. *Authorizes* the Executive Director to establish additional director-level positions, as required, to be funded from within the approved institutional budget, and to report to the Executive Board in the annual report of the Executive Director;

8. *Approves* an appropriation for the institutional budget for the period 2022–2025 of \$2,738.2 million to cover the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments, and notes that the projected funding for the appropriation is \$1,317.9 million from regular resources and \$1,365 million from cost recovery from other resources;

9. *Notes*, in addition to the appropriation of \$2,682.9 million, the projected funding for the institutional budget of \$55.3 million from other resources, subject to the receipt of contributions to other resources;

10. *Also notes*, within special purpose activities, the projected utilization of resources for private sector fundraising, for which budgets will be submitted for consideration and approval on an annual basis by the Executive Board at its first regular session;

11. *Requests* the Executive Director to:

(a) Continue to provide actual financial information in the format of the integrated resource plan and to assess performance against the integrated budget in the annual report of the Executive Director to the Executive Board;

(b) Submit to the Executive Board, for annual approval, an updated integrated resource plan at its second regular session, following review of the financial projections on which it is based;

12. *Requests* UNICEF, in conjunction with the midterm review of the UNICEF Strategic Plan, 2022–2025, to present a midterm review of the integrated resource plan and the integrated budget.

*Second regular session
10 September 2021*

2021/20

Private Fundraising and Partnerships: financial report for the year ended 31 December 2020

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2020 ([E/ICEF/2021/AB/L.8](#));

2. *Requests* UNICEF to present an update on its strategic approach to innovative financing, including planned investments and resource mobilization targets, at the first regular session of 2022.

*Second regular session
10 September 2021*