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## United Nations Children's Fund

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### **Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021**

#### **I. Resources and expenses, 2021<sup>1</sup>**

Table 1

**Top 20 resource partners for regular resources, 2021, by contributions received<sup>a</sup>**

(Millions of United States dollars)

<i>Resource partner<sup>b</sup></i>	<i>Regular resources</i>
1. Japan NC	150.1
2. United States of America	134.0
3. Germany	83.6
4. Republic of Korea NC	78.4
5. Germany NC	74.9
6. Sweden	65.5
7. Spain NC	65.3
8. France NC	51.1
9. Norway	51.0
10. Italy NC	47.1
11. Sweden NC	44.6
12. Netherlands NC	43.1
13. Netherlands	38.7
14. United Kingdom of Great Britain and Northern Ireland NC	38.1
15. United States NC	35.2

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\* [E/ICEF/2022/9](#).

<sup>1</sup> Financial information is unaudited.

<i>Resource partner<sup>b</sup></i>	<i>Regular resources</i>
16. Switzerland	22.5
17. United Kingdom of Great Britain and Northern Ireland	21.9
18. Japan	18.9
19. Belgium	17.7
20. Finland NC	15.9

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Excluding private sector fundraising.

**Table 2**  
**Top 20 resource partners for thematic resources, 2021, by contributions received<sup>a</sup>**  
(Millions of United States dollars)

<i>Resource partner<sup>b</sup></i>	<i>Thematic resources</i>
1. Germany	157.7
2. United States of America NC	130.9
3. Denmark NC	77.2
4. Sweden	64.2
5. Norway	53.2
6. Germany NC	37.4
7. Denmark	34.4
8. Netherlands	33.9
9. United Kingdom of Great Britain and Northern Ireland NC	26.4
10. Canada NC	13.4
11. France	13.2
12. France NC	9.8
13. Japan NC	9.2
14. Spain NC	9.1
15. Sweden NC	7.4
16. Switzerland NC	7.3
17. Ireland NC	6.5
18. Netherlands NC	5.6
19. Luxembourg	5.5
20. Finland NC	5.2

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Excluding private sector fundraising.

Table 3  
**Top 30 resource partners by contributions received, 2021<sup>a</sup>**

(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	134.0	118.2	632.1	884.4
2. Germany	83.6	657.3	126.8	867.7
3. European Commission	0.0	255.3	329.5	584.8
4. United States of America NC	35.2	274.4	165.1	474.7
5. World Bank Group	0.0	350.6	100.0	450.6
6. Japan	18.9	49.3	260.0	328.2
7. Gavi, the Vaccine Alliance	0.0	100.9	157.8	258.7
8. United Kingdom of Great Britain and Northern Ireland	21.9	106.3	129.3	257.4
9. Sweden	65.5	121.1	64.9	251.6
10. Norway	51.0	149.2	24.0	224.2
11. Japan NC	150.1	16.5	20.2	186.9
12. Canada	12.8	81.3	87.4	181.5
13. Office for the Coordination of Humanitarian Affairs <sup>b</sup>	0.0	0.0	159.5	159.5
14. Netherlands	38.7	95.7	20.6	155.0
15. Germany NC	74.9	25.1	44.8	144.8
16. United Kingdom of Great Britain and Northern Ireland NC	38.1	48.0	36.9	123.0
17. Denmark NC	8.1	28.1	78.0	114.1
18. United Nations Multi-Partner Trust Fund	0.0	99.7	14.0	113.7
19. Spain NC	65.3	13.4	12.4	91.1
20. Republic of Korea NC	78.4	1.0	1.6	81.0
21. Global Partnership for Education	0.0	80.9	0.0	80.9
22. France NC	51.1	11.1	14.9	77.0
23. United Nations Development Group Joint Programmes	0.0	69.9	2.7	72.6
24. The Global Fund to Fight AIDS, Tuberculosis and Malaria	0.0	69.3	0.0	69.3
25. Denmark	8.9	24.0	34.6	67.6
26. Republic of Korea	3.7	31.3	30.4	65.5
27. Australia	15.0	13.0	35.5	63.5
28. Sweden NC	44.6	6.1	9.2	59.9
29. Switzerland	22.5	11.2	24.0	57.7

<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
30. Netherlands NC	43.1	7.6	6.2	57.0

*Abbreviation:* NC = National Committee for UNICEF.

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

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Contributions received from the Office for the Coordination of Humanitarian Affairs include \$145.7 million related to the Central Emergency Response Fund and \$13.7 million related to humanitarian country-based pooled funds.

**Table 4**  
**Top five resource partners for in-kind contributions, 2021**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Contribution</i>
1. United States of America	33.8
2. Nutrition International	11.9
3. Republic of Korea	9.5
4. The Global Fund to Fight AIDS, Tuberculosis and Malaria	6.2
5. United States of America NC	5.2

Table 5  
**Multi-year regular resources revenue, 2016–2021**

(Millions of United States dollars)

Resource partner	Period	Revenue <sup>a</sup>						Multi-year agreement <sup>b</sup>
		2016	2017	2018	2019	2020	2021	
	4 years (2018–2021)							
Sweden	4 years (2022–2025)	0.0	0.0	294.4	0.4	0.7	265.9	561.3
United Kingdom of Great Britain and Northern Ireland	3 years (2018–2020)	0.0	0.0	121.8	17.8	14.3	0.0	153.9
	4 years (2017–2020)							
Belgium	4 years (2021–2024)	0.0	71.8	-1.1	-0.8	1.2	68.8	139.8
Netherlands	3 years (2019–2021)	0.0	0.0	0.0	110.3	3.3	-1.8	111.8
Australia	6 years (2016–2021)	15.8	48.7	-3.0	-0.5	15.1	15.0	91.1
Switzerland	4 years (2018–2021)	0.0	0.0	60.7	0.0	0.1	21.5	82.3
Canada	4 years (2018–2021)	0.0	0.0	47.8	1.2	-0.5	0.1	48.6
	2 years (2020–2021)							
Luxembourg	4 years (2022–2025)	0.0	0.0	0.0	0.0	3.3	18.3	21.6
Denmark	3 years (2020–2022)	0.0	0.0	0.0	0.0	20.6	-0.9	19.7
New Zealand	3 years (2019–2021)	0.0	0.0	0.0	12.1	0.2	0.0	12.3
Qatar	2 years (2019–2020)	0.0	0.0	8.0	0.0	0.0	0.0	8.0
<b>Grand total</b>		<b>15.8</b>	<b>120.5</b>	<b>528.5</b>	<b>140.5</b>	<b>58.1</b>	<b>386.9</b>	<b>1 250.4</b>

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

<sup>a</sup> Revenue is recognized, for the most part, in the year the agreement is signed. Amounts in other years represent revaluation due to exchange rate fluctuations.

<sup>b</sup> Revenue data excludes write-downs.

**Table 6**  
**Direct programme expense by region and Strategic Plan Goal Area, 2021**

(Millions of United States dollars)

<i>Region</i>	<i>Every child survives and thrives</i>	<i>Every child learns</i>	<i>Every child is protected from violence and exploitation</i>	<i>Every child lives in a safe and clean environment</i>	<i>Every child has an equitable chance in life</i>	<i>Total</i>
EAP	145.1	74.1	56.7	63.7	24.5	<b>364.1</b>
ECA	54.7	107.9	70.9	24.8	96.4	<b>354.8</b>
ESA	638.8	232.1	148.1	245.1	94.6	<b>1 358.8</b>
HQ	122.9	38.1	41.3	31.9	33.3	<b>267.5</b>
LAC	89.0	75.0	84.5	67.4	27.9	<b>343.7</b>
MENA	441.2	278.5	148.0	334.9	358.3	<b>1 560.9</b>
SA	399.3	113.2	60.2	117.0	28.6	<b>718.3</b>
WCA	640.5	273.3	163.7	225.6	63.1	<b>1 366.2</b>
<b>Total</b>	<b>2 531.4</b>	<b>1 192.1</b>	<b>773.5</b>	<b>1 110.5</b>	<b>726.8</b>	<b>6 334.4</b>

*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 7**  
**Direct programme expense by Strategic Plan Goal Area,<sup>a</sup> 2021**

(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 2021 programme expense</i>	<i>Strategic Plan, 2018–2021 projected programme expense (percentage)</i>
Every child survives and thrives	319.4	1 298.0	914.0	<b>2 531.4</b>	40.0	40.0
Every child learns	142.0	746.2	304.0	<b>1 192.1</b>	18.8	20.0
Every child is protected from violence and exploitation	163.6	332.4	277.5	<b>773.5</b>	12.2	12.0
Every child lives in a safe and clean environment	162.0	401.1	547.4	<b>1 110.5</b>	17.5	19.4
Every child has an equitable chance in life	120.0	353.4	253.3	<b>726.8</b>	11.5	8.6
<b>Total (rounded)</b>	<b>907.0</b>	<b>3 131.2</b>	<b>2 296.2</b>	<b>6 334.4</b>	<b>100.0</b>	<b>100.0</b>

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

<sup>a</sup> In accordance with International Public Sector Accounting Standards, UNICEF reclassifies programme expense that is directly related to the construction of buildings, primarily schools, as assets. Programme expense will be recorded in 2022 when the buildings have been completed and handed over to partners.

**Table 8**  
**Direct programme expense by Strategic Plan Goal Area in sub-Saharan Africa, 2021**

(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>
Every child survives and thrives	204.7	690.8	387.4	<b>1 282.9</b>
Every child learns	77.7	369.6	60.1	<b>507.4</b>
Every child is protected from violence and exploitation	86.0	134.9	92.4	<b>313.3</b>
Every child lives in a safe and clean environment	94.7	185.1	192.7	<b>472.5</b>
Every child has an equitable chance in life	49.8	89.6	18.7	<b>158.2</b>
<b>All Strategic Plan Goal Areas: sub-Saharan Africa</b>	<b>512.9</b>	<b>1 470.1</b>	<b>751.3</b>	<b>2 734.2</b>

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

**Table 9**  
**Direct programme expense by Strategic Plan Goal Area in the least developed countries, 2021**

(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>
Every child survives and thrives	181.4	711.1	576.4	<b>1 468.9</b>
Every child learns	77.3	377.1	86.4	<b>540.9</b>
Every child is protected from violence and exploitation	82.2	139.3	115.1	<b>336.6</b>
Every child lives in a safe and clean environment	101.3	225.4	268.9	<b>595.5</b>
Every child has an equitable chance in life	49.6	229.4	84.3	<b>363.4</b>
<b>All Strategic Plan Goal Areas: least developed countries</b>	<b>491.8</b>	<b>1 682.3</b>	<b>1 131.2</b>	<b>3 305.3</b>

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

Table 10  
**Direct programme expense by result area in each Strategic Plan Goal Area, 2021**

<i>Result area</i>	<i>Expense (millions of United States dollars)</i>	<i>Percentage of Goal Area expense</i>
Maternal and newborn health	341.9	14
Immunization	572.2	23
Child health	736.1	29
Stunting	284.9	11
Treatment of severe acute malnutrition	444.4	18
HIV treatment and care	36.3	1
HIV prevention	23.3	1
Early childhood development	67.5	3
Adolescent health and nutrition	25.0	1
<b>Total for Goal Area: Every child survives and thrives</b>	<b>2 531.4</b>	<b>100</b>
Education access	754.3	63
Learning outcomes	348.6	29
Skills development	89.3	7
<b>Total for Goal Area: Every child learns</b>	<b>1 192.1</b>	<b>100</b>
Prevention and response services for violence against children	639.1	83
Harmful practices (female genital mutilation and child marriage)	47.1	6
Access to justice	87.3	11
<b>Total for Goal Area: Every child is protected from violence and exploitation</b>	<b>773.5</b>	<b>100</b>
Water	586.8	53
Sanitation	379.9	34
Disaster risk reduction	81.5	7
Children in urban settings	35.3	3
Environmental sustainability	27.1	2
<b>Total for Goal Area: Every child lives in a safe and clean environment</b>	<b>1 110.5</b>	<b>100</b>



<i>Result area</i>	<i>Expense (millions of United States dollars)</i>	<i>Percentage of Goal Area expense</i>
Child poverty	66.7	9
Social protection	554.5	76
Adolescent empowerment	74.9	10
Gender	16.6	2
Disability	14.1	2
<b>Total for Goal Area: Every child has an equitable chance in life</b>	<b>726.8</b>	<b>100</b>

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

Table 11  
**Thematic funding expense, 2021**

(Millions of United States dollars)

<i>Thematic fund pools</i>	<i>Expense</i>
Humanitarian action	216.8
Education	98.2
Child protection	29.8
Water, sanitation and hygiene	27.7
Health	17.0
Nutrition	15.3
Social protection, inclusion and governance	6.7
HIV and AIDS	5.4
Gender equality	2.9
Safe and clean environment	0.6
<b>Total</b>	<b>420.4</b>

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

## II. Resources and links to the UNICEF Strategic Plan, 2018–2021<sup>2</sup>

Table 12

### Integrated Results and Resources Framework by Goal Area, 2018–2021<sup>a</sup>

(Millions of United States dollars)

Goals	<i>Original 2018–2021</i>				<i>Revised 2018–2021</i>				<i>Expenses 2018–2021</i>			
	<i>Regular resources</i>	<i>Other resources</i>			<i>Regular resources</i>	<i>Other resources</i>			<i>Regular resources</i>	<i>Other resources</i>		
		<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>		<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>		<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>
<b>Programmes</b>	<b>4 360.0</b>	<b>15 917.3</b>	<b>-</b>	<b>20 277.3</b>	<b>3 987.2</b>	<b>18 322.2</b>	<b>-</b>	<b>22 309.4</b>	<b>3 834.8</b>	<b>19 259.2</b>	<b>-</b>	<b>23 094.1</b>
Every child survives and thrives	1 744.0	6 366.9	-	8 110.9	1 594.9	7 328.9	-	8 923.8	1 416.4	7 554.8	-	8 971.2
Every child learns	872.0	3 183.5	-	4 055.5	797.4	3 664.4	-	4 461.9	603.2	4 131.7	-	4 734.9
Every child is protected from violence and exploitation	523.2	1 910.1	-	2 433.3	478.5	2 198.7	-	2 677.1	675.5	2 176.2	-	2 851.7
Every child lives in a safe and clean environment	845.8	3 088.0	-	3 933.8	773.5	3 554.5	-	4 328.0	677.5	3 675.3	-	4 352.7
Every child has an equitable chance in life	375.0	1 368.9	-	1 743.9	342.9	1 575.7	-	1 918.6	462.3	1 721.3	-	2 183.6
<b>Organizational effectiveness and efficiency</b>												
Higher-quality programmes through results-based management	589.0	133.0	-	721.9	586.2	104.4	-	690.6	564.6	77.8	-	642.5

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

Goals	Original 2018–2021				Revised 2018–2021				Expenses 2018–2021			
	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
Improved management of financial and human resources in pursuit of results	459.9	6.4	1 138.0	1 604.3	376.1	6.6	1 244.2	1 626.9	313.3	8.3	1 236.1	1 557.7
Coordination of the United Nations development system	23.3	25.9	-	49.3	35.1	23.0	-	58.0	34.7	4.6	-	39.3
<b>Special purpose</b>												
Capital investments	23.0	-	57.0	80.0	27.1	-	52.9	80.0	24.5	-	57.0	81.5
Private sector fundraising	725.1	273.0	-	998.2	637.3	202.6	-	839.9	631.5	198.3	-	829.8
Other, including procurement services	240.0	-	-	240.0	311.5	-	-	311.5	283.0	-	-	283.0
<b>Total resources</b>	<b>6 420.3</b>	<b>16 355.6</b>	<b>1 195.0</b>	<b>23 971.0</b>	<b>5 960.5</b>	<b>18 658.7</b>	<b>1 297.0</b>	<b>25 916.2</b>	<b>5 686.5</b>	<b>19 548.2</b>	<b>1 293.1</b>	<b>26 527.8</b>

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

<sup>a</sup> 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 13  
**Integrated Resource Plan, 2018–2021<sup>a</sup>**

(Millions of United States dollars)

	<i>Approved 2018–2021</i>						<i>Revised 2018–2021</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 recovery</i>							<i>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>
<b>1. Resources available</b>														
Opening balance	562.3	-	1 235.9	-	1 798.2		727.0	636.7	-	1 372.6	-	2 009.2		1 085.9
Income														
Contributions	5 801.9	-	16 512.5	-	22 314.4		-	4 947.5	-	19 178.7	-	24 126.2		-
Other income and reimbursements	500.0	-	-	-	500.0		-	707.5	-	-	-	707.5		-
Total income	6 301.9	-	16 512.5	-	22 814.4		-	5 655.0	-	19 178.7	-	24 833.7		-
Tax reimbursement adjustment	(80.0)	-	-	-	(80.0)		-	(80.0)	-	-	-	(80.0)		-
Trust fund receipts		-	-	-	-		7 148.0		-	-	-	-		6 637.2
<b>Total available</b>	<b>6 784.1</b>		<b>17 748.4</b>	<b>-</b>	<b>24 532.6</b>		<b>7 875.0</b>	<b>6 211.7</b>		<b>20 551.2</b>	<b>-</b>	<b>26 762.9</b>		<b>7 723.1</b>
<b>2. Use of resources</b>														
A. Development														
A.1 Programmes	4 360.0	67.9	15 917.3	-	20 277.3	84.6	7 116.0	3 987.2	66.9	18 322.2	-	22 309.4	86.1	6 827.9
Country programmes	4 140.0	64.5	15 107.1	-	19 247.1	80.3		3 743.7	62.8	17 392.1	-	21 135.8	81.6	-
Global programme	220.0	3.4	810.2	-	1 030.2	4.3		243.5	4.1	930.1	-	1 173.6	4.5	-
A.2 Development effectiveness	589.0	9.2	133.0	-	721.9	3.0		586.2	9.8	104.4	-	690.6	2.7	-
Subtotal: Development	4 949.0	77.1	16 050.3	-	20 999.3	87.6	7 116.0	4 573.4	76.7	18 426.6	-	23 000.0	88.7	6 827.9

	Approved 2018–2021							Revised 2018–2021						
	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	Amount	Percentage	Amount
B. United Nations Development Coordination	23.3	0.4	25.9	-	49.3	0.2	-	35.1	0.6	23.0	-	58.0	0.2	-
C. Management	459.9	7.2	6.4	1 138.0	1 604.3	6.7	-	376.1	6.3	6.6	1 244.2	1 626.9	6.3	-
D. Special purpose														
D.1 Capital investments	23.0	0.4	-	57.0	80.0	0.3	-	27.1	0.5	-	52.9	80.0	0.3	-
D.2 Private fundraising and partnerships, direct/investment costs	725.1	11.3	273.0	-	998.2	4.2	-	637.3	10.7	202.6	-	839.9	3.2	-
D.3 Other	240.0	3.7	-	-	240.0	1.0	-	311.5	5.2	-	-	311.5	1.2	-
Subtotal: Special purpose	988.1	15.4	273.0	57.0	1 318.2	5.5	-	975.9	16.4	202.6	52.9	1 231.4	4.8	-
<b>Total institutional budget (A.2 + B + C+ D.1)</b>	<b>1 095.2</b>	<b>17.1</b>	<b>165.3</b>	<b>1 195.0</b>	<b>2 455.5</b>	<b>10.2</b>	<b>-</b>	<b>1 024.5</b>	<b>17.2</b>	<b>134.0</b>	<b>1 297.0</b>	<b>2 455.5</b>	<b>9.5</b>	<b>-</b>
<b>Integrated budget (A + B + C + D)</b>	<b>6 420.3</b>	<b>100.0</b>	<b>16 355.6</b>	<b>1 195.0</b>	<b>23 971.0</b>	<b>100.0</b>	<b>7 116.0</b>	<b>5 960.5</b>	<b>100</b>	<b>18 658.7</b>	<b>1 297.0</b>	<b>25 916.2</b>	<b>100</b>	<b>6 827.9</b>
<b>3. Closing balance of resources</b>	<b>363.8</b>	<b>-</b>	<b>197.8</b>	<b>-</b>	<b>561.6</b>	<b>-</b>	<b>759.0</b>	<b>251.2</b>	<b>-</b>	<b>595.5</b>	<b>-</b>	<b>846.7</b>	<b>-</b>	<b>895.2</b>

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

<sup>a</sup> 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 13  
**Integrated Resource Plan, 2018–2021<sup>a</sup>**

(Millions of United States dollars)

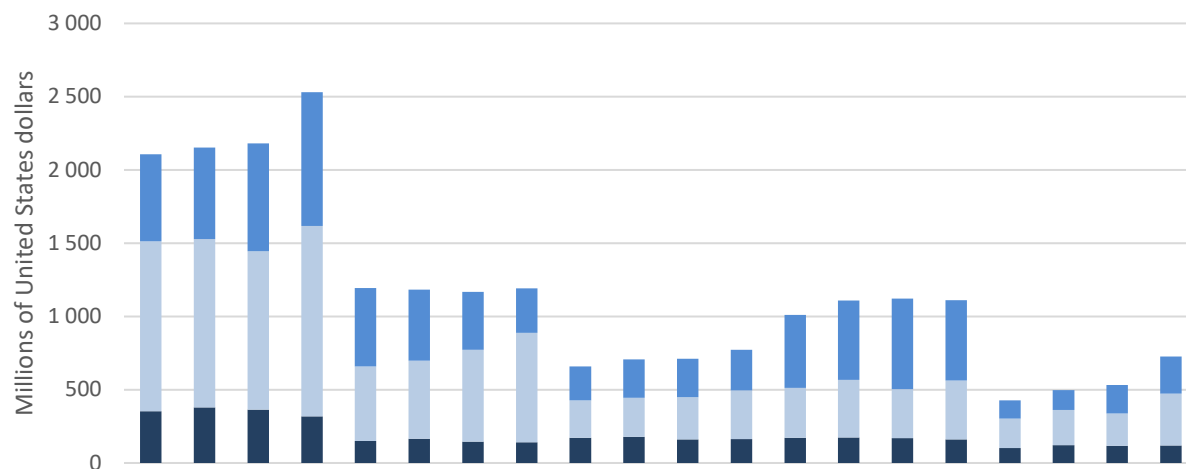
	<i>Revised 2018–2021</i>						<i>Expenditures 2018–2021</i>								
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>		<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Cost recovery</i>								<i>Cost recovery</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>	
<b>1. Resources available</b>															
Opening balance	636.7	-	1 372.6	-	2 009.2		1 085.9	636.7	-	1 372.6	-	2 009.2		1 085.9	
Income															
Contributions	4 947.5	-	19 178.7	-	24 126.2		-	5 013.2	-	22 128.5	-	27 141.8		-	
Other income and reimbursements	707.5	-	-	-	707.5		-	658.0	-	-	-	658.0		-	
Total income	5 655.0	-	19 178.7	-	24 833.7		-	5 671.2	-	22 128.5	-	27 799.8		-	
Tax reimbursement adjustment	(80.0)	-	-	-	(80.0)		-	(82.5)	-	-	-	(82.5)		-	
Transfer to Working Capital Fund								(27.0)	-	-	-	(27.0)		-	
Trust fund receipts		-	-	-	-		6 637.2		-	-	-	-		13 392.1	
<b>Total available</b>	<b>6 211.7</b>		<b>20 551.2</b>	-	<b>26 762.9</b>		<b>7 723.1</b>	<b>6 198.4</b>		<b>23 501.1</b>	-	<b>29 699.5</b>		<b>14 478.0</b>	
<b>2. Use of resources</b>															
<b>A. Development</b>															
A.1 Programmes	3 987.2	66.9	18 322.2	-	22 309.4	86.1	6 827.9	3 823.5	67.4	18 825.7	-	22 649.2	86.8	9 756.1	
Country programmes	3 743.7	62.8	17 392.1	-	21 135.8	81.6	-	3 539.6	62.4	17 927.5	-	21 467.2	82.3	-	
Global programme	243.5	4.1	930.1	-	1 173.6	4.5	-	283.9	5.0	898.1	-	1 182.0	4.5	-	
A.2 Development effectiveness	586.2	9.8	104.4	-	690.6	2.7	-	564.6	9.9	77.8	-	642.5	2.5	-	

	Revised 2018–2021						Expenditures 2018–2021							
	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	Percentage	Amount
		Programmes		Programmes		Programmes		Programmes		Programmes		Programmes		
Subtotal: Development	4 573.4	76.7	18 426.6	-	23 000.0	88.7	6 827.9	4 388.2	77.3	18 903.5	-	23 291.7	89.3	9 756.1
B. United Nations Development Coordination	35.1	0.6	23.0	-	58.0	0.2	-	34.7	0.6	4.6	-	39.3	0.2	-
C. Management	376.1	6.3	6.6	1 244.2	1 626.9	6.3	-	313.3	5.5	8.3	1 236.1	1 557.7	6.0	-
D. Special purpose														
D.1 Capital investments	27.1	0.5	-	52.9	80.0	0.3	-	24.5	0.4	-	57.0	81.5	0.3	-
D.2 Private fundraising and partnerships, direct/investment costs	637.3	10.7	202.6	-	839.9	3.2	-	631.5	11.1	198.3	-	829.8	3.2	-
D.3 Other	311.5	5.2	-	-	311.5	1.2	-	283.0	5.0	-	-	283.0	1.1	-
Subtotal: Special purpose	975.9	16.4	202.6	52.9	1 231.4	4.8	-	939.0	16.5	198.3	57.0	1 194.3	4.6	-
<b>Total institutional budget (A.2 + B + C + D.1)</b>	<b>1 024.5</b>	<b>17.2</b>	<b>134.0</b>	<b>1 297.0</b>	<b>2 455.5</b>	<b>9.5</b>	<b>-</b>	<b>937.2</b>	<b>16.5</b>	<b>90.7</b>	<b>1 293.2</b>	<b>2 321.0</b>	<b>8.9</b>	<b>-</b>
<b>Integrated budget (A + B + C + D)</b>	<b>5 960.5</b>	<b>100</b>	<b>18 658.7</b>	<b>1 297.0</b>	<b>25 916.2</b>	<b>100</b>	<b>6 827.9</b>	<b>5 675.2</b>	<b>100</b>	<b>19 114.6</b>	<b>1 293.2</b>	<b>26 083.0</b>	<b>100</b>	<b>9 756.1</b>
<b>3. Closing balance of resources</b>	<b>251.2</b>		<b>595.5</b>		<b>846.7</b>		<b>895.2</b>	<b>523.2</b>		<b>3 093.3</b>		<b>3 616.6</b>		<b>4 721.9</b>

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

<sup>a</sup> 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, 2018, 2019, 2020 and 2021**

	<i>Every child survives and thrives</i>				<i>Every child learns</i>				<i>Every child is protected from violence and exploitation</i>				<i>Every child lives in a safe and clean environment</i>				<i>Every child has an equitable chance in life</i>				<i>Total (rounded)</i>			
	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021
<b>Regular resources</b>	353	379	365	319	150	165	146	142	172	178	161	164	171	175	169	162	103	122	117	120	949	1 020	958	907
<b>Other resources (regular)</b>	1 160	1 149	1 081	1 298	509	533	626	746	255	266	288	332	341	392	334	401	201	241	221	353	2 466	2 581	2 549	3 131
<b>Other resources (emergency)</b>	593	625	736	914	534	485	395	304	231	264	263	277	499	542	620	547	123	134	195	253	1 980	2 049	2 208	2 296
<b>Total</b>	2 106	2 153	2 181	2 531	1 192	1 183	1 167	1 192	658	708	712	773	1 011	1 109	1 122	1 111	427	497	533	727	5 395	5 650	5 715	6 334

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows; data as at 5 April 2022.



### III. Annual update on cost recovery

1. 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 level 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.”

2. 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”.

3. 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”.

4. 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

5. In 2021, UNICEF made every effort to comply with the cost-recovery policy and Executive Board decisions. In total, two waivers were granted, with a corresponding impact of approximately \$1.96 million. Both of these waivers related to a reduced cost-recovery rate granted for donations from the World Bank.

6. All waivers granted in 2021 reflect exceptional cases where the funding would otherwise have been at risk or where it 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 the table below.

Table 14  
**Cost-recovery waivers, 2021**

(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	Emergency Human Capital Project	Reduction of cost recovery rate from 5% to 3%	USD 74 540 000	USD 1 378 456	UNICEF has consistently applied a cost-recovery rate of 3% to the project since 2016.
World Bank (International Development Association/Int ernational Bank for Reconstruction and Development)	Yemen	Restoring Education and Learning Project (REAL)	Reduction of cost recovery rate from 8% to 5%	USD 21 800 000	USD 576 720	The waiver was applied to the funding from the World Bank as Grant Agent for the Global Partnership for Education. The World Bank requested that a consistent cost-recovery rate of 5% be applied across the project. The rationale for this is that the World Bank considered this programme country funding, for which a 5% cost-recovery rate is applied.

## B. Cost-recovery effective rate

7. In 2021, UNICEF remained compliant with the relevant Executive Board decisions on cost recovery. The table below summarizes actual financial performance for the period 2018–2021 and covers the Strategic Plan, 2018–2021. 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 15  
**Effective average indirect cost-recovery rate, 2018–2021**

<i>Effective average indirect cost-recovery rates</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2018–2021 (weighted average)</i>
UNICEF	6.3%	7.0%	7.1%	6.9%	6.8%

## C. Financial impact of the differentiated cost-recovery rates

8. The following table 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 16  
**Financial impact of the differentiated cost-recovery rates, 2018–2021**

(In millions of United States dollars)

<i>Financial impact by agency and category</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2018–2021 (average)</i>
Thematic funding	8.59	6.10	6.22	9.04	7.49
Umbrella agreements	6.98	7.98	9.14	8.14	8.06
Preferential rates (programme Government and private sector, South-South contributions)	13.09	14.15	12.14	11.69	12.77
Waivers	10.09	13.29	13.79	14.14	12.82
<b>Total impact</b>	<b>38.75</b>	<b>41.52</b>	<b>41.29</b>	<b>43.01</b>	<b>41.14</b>