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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, 2022, by contributions received^a

(Millions of United States dollars)

<i>Resource partner^b</i>	<i>Regular resources</i>
1. United States of America	134.0
2. Japan NC	133.2
3. Germany	98.5
4. Republic of Korea NC	86.1
5. Germany NC	79.1
6. Sweden	62.9
7. Spain NC	61.1
8. France NC	51.4
9. Italy NC	44.4
10. Norway	43.5
11. United States of America NC	41.5
12. Sweden NC	37.9
13. Netherlands	34.1
14. Netherlands NC	27.5
15. Switzerland	23.5
16. Japan	19.3

* E/ICEF/2023/9.

¹ Financial information is unaudited.

<i>Resource partner^b</i>	<i>Regular resources</i>
17. United Kingdom of Great Britain and Northern Ireland NC	19.3
18. Belgium NC	17.3
19. Belgium	15.0
20. Finland NC	13.9

Abbreviation: NC = National Committee for UNICEF.

^a Contributions received in cash and in kind.

^b Excluding private sector fundraising by UNICEF country offices.

Table 2
Top 20 resource partners for thematic resources, 2022, by contributions received^a

(Millions of United States dollars)

<i>Resource partner^b</i>	<i>Thematic resources</i>
1. United States of America NC	287.8
2. Germany	130.2
3. Germany NC	105.4
4. United Kingdom of Great Britain and Northern Ireland NC	81.6
5. Japan NC	76.3
6. Sweden NC	60.1
7. Sweden	59.0
8. Switzerland NC	51.4
9. Denmark	32.4
10. France NC	31.3
11. Norway	28.5
12. Finland NC	21.8
13. Netherlands	21.7
14. Denmark NC	19.5
15. Republic of Korea NC	17.0
16. Italy NC	14.8
17. Canada NC	13.8
18. Luxembourg NC	13.8
19. Spain NC	13.5
20. Ireland NC	13.4

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, 2022^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	134.0	166.7	984.9	1 285.6
2. Germany	98.5	690.1	258.6	1 047.2
3. United States of America NC	41.5	328.0	310.6	680.0
4. World Bank Group	-	542.3	-	542.3
5. European Commission	-	317.1	206.8	523.9
6. Gavi, the Vaccine Alliance	-	110.6	228.8	339.4
7. Canada	12.0	195.7	54.9	262.5
8. Germany NC	79.1	27.2	128.0	234.4
9. Japan NC	133.2	21.2	79.1	233.4
10. United Kingdom of Great Britain and Northern Ireland ²	-	68.3	160.0	228.3
11. Office for the Coordination of Humanitarian Affairs ^b	-	-	223.9	223.9
12. Sweden	62.9	87.1	72.4	222.4
13. Japan	19.3	32.9	146.4	198.6
14. Global Partnership for Education	-	177.0	-	177.0
15. Netherlands	34.1	94.4	44.6	173.1
16. United Kingdom of Great Britain and Northern Ireland NC	19.3	62.2	84.9	166.5
17. Norway	43.5	57.5	31.7	132.7
18. United Nations Multi-Partner Trust Fund	-	68.4	41.8	110.2
19. Sweden NC	37.9	8.2	61.5	107.5
20. Republic of Korea NC	86.1	13.1	6.8	106.1
21. France NC	51.4	11.5	34.3	97.2
22. Spain NC	61.1	9.9	23.8	94.8
23. Switzerland NC	7.5	17.2	67.7	92.4
24. Asian Development Bank	-	81.4	1.9	83.3
25. Netherlands NC	27.5	4.9	37.6	70.0
26. Education Cannot Wait Fund	-	67.3	-	67.3

² The core contribution of the United Kingdom of Great Britain and Northern Ireland for 2022 was intended for disbursement in the calendar year of 2022; however, due to unforeseen circumstances, the core contribution was paid in full in March 2023.

<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
27. Democratic Republic of the Congo	0.7	56.1	6.5	63.3
28. Italy NC	44.4	3.0	13.0	60.5
29. Denmark	11.4	23.9	22.6	58.0
30. United Nations Development Group Joint Programmes	-	49.4	7.2	56.6

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 Contributions received from the Office for the Coordination of Humanitarian Affairs include \$197.2 million related to the Central Emergency Response Fund and \$26.7 million related to humanitarian country-based pooled funds.

Table 4
Top five resource partners for in-kind contributions, 2022^a

(Millions of United States dollars)

<i>Resource partner</i>	<i>Contribution</i>
1. United States of America	49.5
2. Nutrition International	8.9
3. Denmark	5.3
4. France NC	5.2
5. Hungary	3.7

Abbreviation: NC = National Committee for UNICEF.

^a Excluding private sector fundraising by UNICEF country offices.

Table 5
Multi-year regular resources revenue, 2018–2022

(Millions of United States dollars)

<i>Resource partner</i>	<i>Period</i>	<i>Revenue^a</i>					<i>Multi-year agreement^b</i>
		<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	
Sweden	4 years (2018–2021)						
	4 years (2022–2025)	294.4	0.4	0.7	265.9	(32.5)	528.8
United Kingdom of Great Britain and Northern Ireland	3 years (2018–2020)	121.8	17.8	14.3	-	-	153.9
Switzerland	4 years (2018–2021)						
	3 years (2022–2024)	60.7	-	0.1	21.5	67.9	150.2
Netherlands	3 years (2019–2021)	-	110.3	3.3	(1.8)	-	111.8
Australia	4 years	(3.0)	(0.5)	15.1	15.0	51.4	78.0

	(2018–2021) 5 years (2022–2026)						
	4 years (2017–2020)						
Belgium	4 years (2021–2024)	(1.1)	(0.8)	1.2	68.8	(4.1)	63.9
Canada	4 years (2018–2021)	47.8	1.2	(0.5)	0.1	-	48.6
	3 years (2020–2022)						
Denmark	3 years (2023–2025)	-	-	20.6	(0.9)	17.2	36.9
	3 years (2019–2021)						
New Zealand	3 years (2022–2024)	-	12.1	0.2	-	11.4	23.7
	2 years (2020–2021)						
Luxembourg	4 years (2022–2025)	-	-	3.3	18.3	0.9	22.4
	2 years (2019–2020)						
Qatar	2 years (2022–2023)	8.0	-	-	-	8.0	16.0
Grand total		528.5	140.5	58.1	386.9	120.1	1 234.2

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, 2022–2025³

Table 6
Integrated Results and Resources Framework by Goal Area, 2022–2025^a

(Millions of United States dollars)

Goals	Original 2022–2025				Expenses 2022			
	Regular resources	Other resources		Total resources	Regular resources	Other resources		Total resources
		Programmes	Cost recovery			Programmes	Cost recovery	
Programmes	3 809.2	19 449.4	-	23 258.6	957.4	7 027.6	-	7 985.0
Every child survives and thrives	1 523.7	7 779.7	-	9 303.4	328.6	2 928.5	-	3 257.2
Every child learns	799.9	4 084.4	-	4 884.3	187.8	1 371.9	-	1 559.1
Every child is protected from violence and exploitation	438.1	2 236.7	-	2 674.7	164.7	711.6	-	876.3
Every child lives in a safe and clean environment	723.8	3 695.4	-	4 419.1	169.3	1 095.1	-	1 264.4
Every child has an equitable chance in life	323.8	1 653.2	-	1 977.0	107.5	920.4	-	1 028.0
Organizational effectiveness and efficiency	1 295.3	55.3	1 272.6	2 623.2	87.5	52.4	452.1	592.1
Higher-quality programmes through results-based management	721.9	50.6	-	772.5	77.7	48.3	73.3	199.3
Improved management of financial and human resources in pursuit of results	515.1	3.9	1 199.0	1 717.9	-	2.9	359.7	362.7
Coordination of the United Nations development system	40.1	-	-	40.1	9.8	1.1	-	10.9
Independent oversight and assurance	18.3	0.8	73.6	92.7	-	0.2	19.1	19.2
Special purpose	690.9	276.5	92.4	1 059.7	147.7	61.9	20.1	229.7
Capital investments	22.6	-	92.4	115.0	-	-	20.1	20.1
Private sector fundraising	668.2	276.5	-	944.7	147.7	61.9	-	209.6

³ Extensive data on the Integrated Results and Resources Framework are presented in the accompanying data companion and scorecard.

Goals	Original 2022–2025				Expenses 2022			
	Regular resources	Other resources		Total resources	Regular resources	Other resources		Total resources
		Programmes	Cost recovery			Programmes	Cost recovery	
Other, including procurement services	-	-	-	-	-	-	-	-
Total resources	5 795.4	19 781.2	1 365.0	26 941.6	1 192.5	7 142.0	472.2	8 806.7

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)

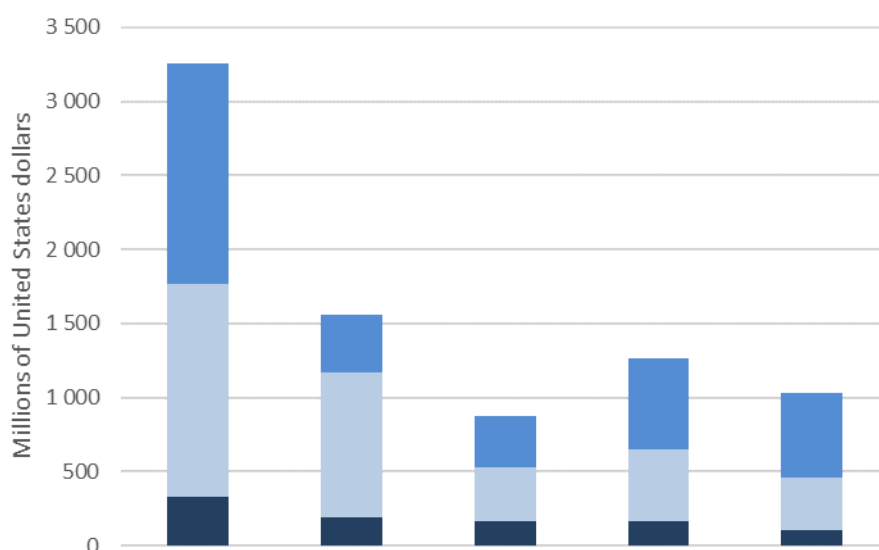
	Approved 2022–2025						Expenditures 2022							
	Regular resources		Other resources		Total resources	Trust funds	Regular resources		Other resources		Total resources	Trust funds		
	Amount	Percentage	Amount	Amount			Amount	Percentage	Amount	Percentage			Amount	Amount
					Programmes	Cost recovery					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	-	-	1 202.5	-	8 000.9	-	9 203.4	-	-
Other income and reimbursements	294.0	-	-	-	294.0	-	-	123.0	-	-	-	123.0	-	-
Total income	5 904.0	-	20 044.0	-	25 948.0	-	-	1 325.5	-	8 000.9	-	9 326.5	-	-
Tax reimbursement adjustment	(83.7)	-	-	-	(83.7)	-	-	(18.5)	-	-	-	(18.5)	-	-
Transfer to Working Capital Fund	(60.0)	-	-	-	(60.0)	-	-	(20.0)	-	-	-	(20.0)	-	-

	<i>Approved 2022–2025</i>							<i>Expenditures 2022</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 Programmes recovery</i>	<i>Amount</i>	<i>Percentage</i>		<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Cost Programmes recovery</i>	<i>Amount</i>	
Subtotal: Special purpose	690.9	11.9	276.5	92.4	1 059.7	3.9	-	147.7	13.0	61.9	20.1	229.7	2.5	-
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	-	87.5	7.7	52.4	472.2	612.2	6.7	-
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	1 135.0	100.0	7 544.7	472.2	9 151.9	100.0	4 225.0
3. Closing balance of resources	340.4		837.5		1 177.9		1 179.4	655.2		3 077.9		3 732.6		- 3 115.0

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



	<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>
	2022	2022	2022	2022	2022	2022
Regular resources	329	187	165	169	108	957
Other resources (regular)	1 436	984	360	481	353	3 614
Other resources (emergency)	1 492	388	352	614	567	3 414
Total	3 257	1 559	876	1 264	1 028	7 985

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows; data as at 30 March 2023.

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 2022, sustaining its record-breaking growth, with total revenue of \$10.3 billion, an increase of 21 per cent from 2021.
2. In 2022, total public sector revenue (from Governments, intergovernmental organizations and inter-organizational arrangements) increased by \$1.1 billion (up 18 per cent from 2021). Private sector revenue (from National Committees, individual donors, non-governmental organizations and foundations) increased by 28 per cent, to \$2.7 billion.
3. Regular resources revenue from the public sector decreased to \$524 million in 2022 (from \$762 million in 2021), and regular resources from the private sector decreased to \$800 million (from \$819 million in 2021). In 2022, 117 Governments contributed to UNICEF resources. The largest contributors in 2022 were the United States of America, Germany, Switzerland and Australia.
4. Revenue for humanitarian assistance, at \$5.1 billion in 2022, was 60 per cent higher than in 2021. The humanitarian funding requirement increased to \$11.7 billion in 2022, from \$7.2 billion in 2021, representing the largest-ever funding request for humanitarian action by UNICEF. Despite escalating needs, by the end of December 2022, UNICEF had only received about 36 per cent of this in humanitarian donor contributions (\$4.3 billion).⁴

⁴ Humanitarian funding includes other resources – emergency and other types of funding that supports UNICEF humanitarian response from public sector resource partners.

Table 8
Revenue source and type, 2021 and 2022

(Millions of United States dollars)

<i>Source of revenue</i>	<i>2021 actual</i>	<i>2022 actual</i>	<i>2022 plan^a</i>
Regular resources			
Government and intergovernmental agencies ^{b,c}	762	524	484
Private sector ^c	819	800	714
Other revenue ^d	275	305	79
Total – regular resources	1 855	1 629	1 277
Other resources (regular)			
Government and intergovernmental agencies	2 476	2 711	2 118
Private sector	719	759	711
Inter-organizational arrangements	465	875	590
Subtotal – other resources (regular)	3 660	4 345	3 419
Other resources (emergency)			
Government and intergovernmental agencies	2 219	2 967	1 638
Private sector	541	1 110	640
Inter-organizational arrangements	294	278	185
Subtotal – other resources (emergency)	3 054	4 355	2 463
Total – other resources	6 714	8 700	5 882
Total revenue	8 570	10 329	7 159

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 2022 (E/ICEF/2022/AB/L.8). 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 2021 actual and 2022 include contributions of \$65 million and \$75 million, respectively, for specific management activities.

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

Table 9
Revenue source, 2021 and 2022

(Millions of United States dollars)

<i>Source of revenue</i>	<i>2021 actual</i>	<i>2022 actual</i>	<i>2022 plan^a</i>
Government and intergovernmental agencies	5 457	6 202	4 240
Private sector	2 079	2 669	2 065
Inter-organizational arrangements	759	1 153	775
Other	275	305	79
Total revenue	8 570	10 329	7 159

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 2022 (E/ICEF/2022/AB/L.8). The data in this column are presented on a modified cash basis.

IV. Annual update on expenses

5. The total programme expenses in 2022 amounted to \$8.0 billion, with \$7.0 billion of this amount was in other resources.

6. Total humanitarian expenses in 2022 amounted to \$5.0 billion (63 per cent of the total 2022 expense); \$4.8 billion of this amount was in other resources. Of the 30 country offices with the largest overall expenses, about 68 per cent of country-level expenses were classified as humanitarian. These offices comprised 76 per cent of total country-level expenses, both humanitarian and non-humanitarian.

Table 10
Direct programme expense by region and Strategic Plan Goal Area, 2022

(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	174.3	89.1	75.7	77.4	30.1	446.4
ECA	131.3	184.5	109.7	53.8	400.8	880.1
ESA	776.3	248.4	156.8	290.6	98.1	1 570.2
HQ	201.1	56.3	28.4	18.3	23.6	327.7
LAC	124.7	104.1	82.0	58.9	26.4	396.0
MENA	465.3	335.5	156.3	370.5	304.3	1 631.9
SA	667.6	241.0	102.7	185.5	71.6	1 268.4
WCA	716.6	300.4	164.6	209.3	73.0	1 464.1
Total	3 257.2	1 559.1	876.3	1 264.4	1 028.0	7 985.0

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, 2022^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 2022 programme expense</i>	<i>Strategic Plan, 2022–2025 projected programme expense (percentage)</i>
Every child survives and thrives	328.6	1 436.3	1 492.2	3 257.2	40.8	40.0
Every child learns	187.2	983.7	388.2	1 559.1	19.5	21.0
Every child is protected from violence and exploitation	164.7	359.6	352.0	876.3	11.0	11.5
Every child lives in a safe and clean environment	169.3	480.8	614.3	1 264.4	15.8	19.0
Every child has an equitable chance in life	107.5	353.2	567.3	1 028.0	12.9	8.5
Total (rounded)	957.4	3 613.6	3 414.0	7 985.0	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, primarily schools, as assets. Programme expense will be recorded in 2023 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, 2022

(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	200.1	700.7	597.1	1 497.8
Every child learns	90.1	399.9	60.2	550.2
Every child is protected from violence and exploitation	88.9	132.6	101.5	323.1
Every child lives in a safe and clean environment	100.0	199.6	202.6	502.2
Every child has an equitable chance in life	50.7	101.1	19.5	171.3
All Strategic Plan Goal Areas: sub-Saharan Africa	529.9	1 533.9	980.9	3 044.7

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, 2022

(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	174.1	866.3	833.1	1 873.5
Every child learns	88.9	489.1	131.5	709.6
Every child is protected from violence and exploitation	87.8	149.7	162.8	400.3
Every child lives in a safe and clean environment	106.5	272.5	361.3	740.3
Every child has an equitable chance in life	53.0	254.9	74.3	382.2
All Strategic Plan Goal Areas: least developed countries	510.4	2 032.5	1 563.1	4 105.9

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, 2022

<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	1 425.4	44
Immunization services as part of primary health care	877.9	27
Fast-track the end of HIV/AIDS	58.4	2
Health and development in early childhood and adolescence	93.0	3
Mental Health and psychological well-being	5.2	0
Nutrition in early childhood	285.2	9
Nutrition of adolescents and women	49.2	2
Early detection and treatment of malnutrition	462.8	14
Total for Goal Area: Every child survives and thrives	3 257.2	100
Access to quality learning opportunities	983.1	63
Learning, skills, participation and engagement	576.0	37
Total for Goal Area: Every child learns	1 559.1	100
Protection from violence, exploitation, abuse and neglect	550.8	63
Promotion of care, mental health and psychological well-being and justice	263.6	30
Prevention of harmful practices	61.9	7
Total for Goal Area: Every child is protected from violence and exploitation	876.3	100
Safe and equitable water, sanitation and hygiene services and practices	845.8	67
Water, sanitation and hygiene systems and empowerment of communities	288.0	23
Climate change, disaster risks and environmental degradation	130.6	10
Total for Goal Area: Every child lives in a safe and clean environment	1 264.4	100
Reducing child poverty	119.3	12
Access to inclusive social protection	908.9	88
Total for Goal Area: Every child has an equitable chance in life	1 028.0	100

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

Table 15
Thematic funding expense, 2022

(Millions of United States dollars)

<i>Thematic fund pools</i>	<i>Expense</i>
Humanitarian action	672.8
Education	122.0
Water, sanitation and hygiene	48.6
Health	40.6
Child protection	29.8
Nutrition	22.8
HIV and AIDS	12.0
Safe and clean environment	8.5
Social protection, inclusion and governance	6.2
Gender equality	5.8
Cross-cutting regional and country	4.0
Total	973.2

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

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 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”.

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 2022, UNICEF complied with the cost-recovery policy and Executive Board decisions. In total, four waivers were granted, with a corresponding impact of \$7.39 million. These waivers relate to a reduced cost-recovery rate granted for World Bank-financed health and nutrition and cash transfer programmes in Yemen and emergency health and education response projects in Afghanistan.

12. All waivers granted in 2022 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 16
Cost-recovery waivers, 2022

(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 Human Capital Project	Reduction of cost recovery rate from 5% to 3%	74 540 000	1 378 456	UNICEF has consistently applied a cost-recovery rate of 3% to the project since 2016.
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%	192 000 000	3 550 624	UNICEF has consistently applied a cost-recovery rate of 3% to the Emergency Cash Transfer project since 2017.
World Bank (Afghanistan Reconstruction Trust Fund, Global Financing Facility for Women, Children and Adolescents Multi-Donor Trust Fund)	Afghanistan	Health Emergency Response Project	Reduction of cost recovery rate from 5% to 4%	169 000 000	1 547 619	This waiver is applied to projects in Afghanistan over \$250 million. This is Part 1 of the multi-phase \$300 million + Health project.
World Bank (Afghanistan Reconstruction Trust Fund)	Afghanistan	Emergency Education Response in Afghanistan Project	Reduction of cost recovery rate from 5% to 4%	100 000 000	915 751	This waiver is applied to projects in Afghanistan over \$250 million. This is the Part 1 of the multi-phase \$280 million + Education project.

B. Cost-recovery effective rate

13. In 2022, UNICEF remained compliant with the relevant Executive Board decisions on cost recovery. The table below summarizes actual financial performance for 2022 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

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

C. Financial impact of the differentiated cost-recovery rates

14. 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 18

Financial impact of the differentiated cost-recovery rates, 2022

(In millions of United States dollars)

<i>Financial impact by agency and category</i>	2022	2022 <i>(average)</i>
Thematic funding	20.60	20.60
Umbrella agreements	10.84	10.84
Preferential rates (programme Government and private sector, South-South contributions)	13.90	13.90
Waivers	27.12	27.12
Total impact	72.45	72.45

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](#) – Review of the management of implementing partners in United Nations system organizations), UNICEF has taken measures to increase transparency, partnership diversification and localization, and mitigate risks in its implementation partnership management.

16. UNICEF has made information related to implementation partnerships more readily available through digitization, and included it in the annual results reporting of the Division of Data, Analytics, Planning and Monitoring. Implementation risk management – relating to financial assurance and protection from sexual exploitation and abuse – are included as indicators of enablers that are components of Strategic Plan monitoring and reporting. Information and data on implementation partnerships are a critical layer of information considered in local- and global-level progress

reviews that are reflected in UNICEF annual reports. More avenues for reporting on information and data related to implementation partnerships are being explored.

17. UNICEF reduced its overall carbon footprint by 14,495 tons of CO₂. Implementation of energy efficiency initiatives including solar leasing and the scale-up of the vehicle tracking systems for fuel and fleet management led to a significant decrease in primary emissions sources. UNICEF established 33 long-term agreements for solar leasing, identified as the best opportunity to accelerate progress towards the United Nations target of a 45 per cent reduction in emissions by 2030, and to boost the sustainability of UNICEF programming. Thirty offices (out of 25 planned) piloted smart energy meters, enabling automatic transfer of data into the UNICEF Environmental Footprint Accessibility Assessment and Tool, reducing errors in manual transfer and the consequent risk of overpayment to the United Nations Framework Convention on Climate Change. Going forward, the scale-up of the green building certification will enable further emissions reductions.

18. In 2022, programmes targeting internal talent benefited 294 national staff, representing 3 per cent of the eligible national colleagues. Equal opportunities for career advancement remained a challenging issue, especially since about one third of employees reported barriers related to staff category (i.e., moving from National Officer or General Services to an International Professional post), lack of vacancies in their functional areas, and limited encouragement and support from managers, reinforcing findings of the first-ever employee separation report, which UNICEF released in 2022.

19. UNICEF continued to monitor progress on workplace culture through employee surveys, such as the 2022 Global Staff Survey, which secured a response rate of 63 per cent among personnel and an Employee Engagement Index of 76 per cent globally, a decrease of 1 per cent compared with the 2020 survey, mostly driven by the decrease in engagement by women participants. Follow-up to the 2022 Global Staff Survey will include support to offices to devise measures to improve their workplace cultures, as part of annual management priority-setting.

20. To improve strategic internal communication and staff engagement (ICSE) approaches and accountabilities across the organization, in 2022 UNICEF began to pilot a globally networked, organization-wide, internal communication and staff engagement collaboration structure, and work was initiated on a new global internal communication governance framework to ensure appropriate policies, procedures and guidelines are in place. Fully implementing ICSE approaches will require additional resources and capabilities within the global ICSE team and across the organization; more strategic ICSE thinking, approaches and practices; and organizationally established accountabilities for the practice of internal communication.

21. About 40 per cent of UNICEF offices met the organizational benchmark on psychological safety and trust, a significant increase from the 28 per cent in 2021, but with noticeable regional contrasts. According to 2022 Pulse Check data, 76 per cent of staff globally felt empowered to engage in conversations and contribute to decisions that affect their work, just above the planned target of 74 per cent. The Pulse Check survey on workplace culture will continue to assess progress biannually and provide support with follow-up conversations with specific offices.

22. Delivering results for children while living the UNICEF core values remained a key element of culture and leadership. In 2022, UNICEF successfully implemented a coronavirus disease 2019 (COVID-19) vaccine mandate. The Values in Action behaviour change initiative engaged over 500 staff; a global deep dive on the UNICEF core value of accountability engaged 4,700 staff; and 78 per cent of UNICEF offices rolled out initiatives to further align staff behaviours with UNICEF core values. The

number of senior managers trained on gender equality, anti-racism and disability inclusion increased to 42 per cent, from 14 per cent in 2021. In 2023, UNICEF will expand capacity-building to managers. Future learning initiatives on building a values-based, inclusive culture will incorporate a behavioural science approach, to ensure a greater likelihood of changing individual and team behaviours in a positive direction.
