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### Report of the Executive Board of the United Nations Children's Fund on the work of its first regular session of 2024

(6–8 February 2024)\*

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\* The present document is an advance version of the report of the Executive Board of the United Nations Children's Fund on the first regular, annual and second regular sessions of 2024, to be issued as parts I, II and III, respectively. These reports will be issued in final form as *Official Records of the Economic and Social Council, 2024, Supplement No. 14* ([E/2024/34/Rev.1-E/ICEF/2024/7/Rev.1](#)).

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## **I. Organization of the session**

### **A. Adoption of the provisional annotated agenda, timetable and organization of work**

1. The Executive Board adopted the agenda, timetable and organization of work ([E/ICEF/2024/1](#)).
2. The Secretary of the Executive Board announced that 46 observer delegations, including 1 intergovernmental organization, 8 non-governmental organizations and 11 National Committees for UNICEF,<sup>1</sup> had submitted credentials, in accordance with rule 50.2 of the rules of procedure.<sup>1</sup>

### **B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF**

3. The President congratulated the new members of the Bureau who had been formally elected a few weeks prior and would join him over the coming months to provide UNICEF with oversight and intergovernmental support. He was particularly pleased to work alongside UNICEF Executive Director Catherine Russell and her four Deputy Executive Directors. He extended his appreciation to UNICEF staff for their work, often in difficult conditions, on behalf of children.
4. It would be an important year for UNICEF, as the organization would undertake a review of its four-year Strategic Plan at the midterm. Since the Plan's endorsement in 2021, the situation of children around the world had been challenged by conflicts, climate change and the impact of infectious diseases, which were driving humanitarian emergencies and threatening to roll back years of progress.
5. The President urged continued support to the organization's life-saving efforts for children, as well as its accelerated strategies to achieve the goals of its Strategic Plan and the Sustainable Development Goals, placing a special emphasis on severe malnutrition, adolescent girls, climate change and primary health-care delivery through community health workers.
6. In the coming months, the Board would carefully review the findings and recommendations of a recent Joint Inspection Unit assessment of how the Executive Boards of the three New York-based United Nations entities executed their governance and oversight functions. The President expressed optimism that the UNICEF Board would join the Executive Board of the United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA) and United Nations Office for Project Services (UNOPS) and the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to review and find consensual ways in which they could respond pragmatically to the report's recommendations.
7. Seven new country programmes would be considered at the session, accompanied by a panel discussion on disability inclusion. The President commended UNICEF on receiving an unqualified audit opinion from the Board of Auditors on its financial statements for 2022, which was demonstrative of the organization's commitment to ensuring robust systems and internal controls, and transparency and accountability in managing its resources. During consideration of the Private Fundraising and Partnerships workplan and proposed budget, the Board would hear about private sector revenue and influence targets for 2024, and receive an update on

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<sup>1</sup> The final number of observer delegations was 52 and the final number of international organizations was 1, including the credentials submitted during the session, after the announcement by the Secretary.

the World Bank innovative financing instrument. Evaluation reports and management responses, and an update on the implementation of evaluation recommendations on the Level 3 response to the coronavirus disease (COVID-19) pandemic and ongoing transition and recovery efforts, were also on the agenda.

8. The President pledged to do his utmost to chair the Board in a spirit of openness and constructive dialogue, in service of the children of the world.

9. The Executive Director said that following the pandemic, economies and service delivery had improved in many countries, with resultant improvements in children's well-being across several indicators. More children had received primary health care, essential immunizations and education than in 2022.

10. But the intensification of new and protracted conflicts had made 2023 one of the worst years in memory for children. UNICEF responded to more than 400 emergencies in more than 100 countries, reaching millions of children with essential services and supplies. In places like the Democratic Republic of the Congo, Haiti, the State of Palestine, the Sudan and Ukraine, children were suffering terribly, with clear violations of their rights. Those conflicts coincided with other devastating crises, including catastrophic floods in Libya and earthquakes in Afghanistan, Morocco, the Syrian Arab Republic and Türkiye.

11. Global humanitarian needs were expected to remain near record levels in 2024. UNICEF would continue to prioritize working across the humanitarian-development-peace nexus, providing immediate life-saving assistance while also strengthening the systems that children relied on and working with Governments to make those systems more resilient.

12. In 2023, UNICEF and partners had launched the Community Health Delivery Partnership to leverage new investments in community health and nutrition workers, providing them with equitable pay, quality education and training, and a safe working environment. Once the Partnership had been implemented across the priority countries, it was expected that at least 66 million children and 100 million women would benefit yearly.

13. UNICEF had developed the Sustainability and Climate Change Action Plan, 2023–2030, which was helping partners to build resilient systems for service delivery. Continued work to build resilience could help to facilitate increased investment in climate action for children. Several upcoming global events would provide a critical opportunity for advocacy and to champion the child rights agenda.

14. The goals for 2024 would not be achievable without strengthened and broadened support with partners. UNICEF would work closely with its partners to reverse the damaging trend of declining core resources as a proportion of funding. UNICEF continued to be an active participant in work on United Nations efficiencies and remained committed to United Nations reform.

15. The Executive Director said that in many respects, 2024 reflected an inflection point – a year of potential peril but also of potential promise. Increased support to the most marginalized children; implementation of resilient systems to provide sustainable support to children; and bold advocacy with parties to conflict to keep children safe, and to seek accountability when they did not, would help to accelerate progress towards achievement of the Sustainable Development Goals.

16. The President opened the floor for general statements. In a joint opening statement, the Bureau expressed gratitude to the Executive Director for her comprehensive presentation, which they said underscored the unwavering commitment of UNICEF to the well-being of children worldwide. They extended their appreciation to all UNICEF staff, both at headquarters and in the field, for their

tireless dedication to fulfil the organization's mandate, especially in dire circumstances.

17. The Bureau said that it was dedicated to maintaining and, where necessary, also improving efficiency and effectiveness. In that context, it welcomed the review and report by the Joint Inspection Unit of the Executive Board's governance and oversight functions, which would be discussed during the upcoming annual session. The Bureau also emphasized that the delivery of the UNICEF mandate hinged on the availability of core resources, which served as the foundation upon which UNICEF could effectively implement programmes and initiatives that addressed the needs of children. It added that the Summit of the Future, to be held in September 2024, presented a crucial opportunity to reaffirm commitment to children's rights and collectively address the challenges that they faced.

18. Delegations congratulated the President of the Executive Board on his election and assured him of their support and constructive engagement. They also expressed gratitude to his predecessor and the other members of the Bureau in 2023 for their stewardship throughout the past year.

19. Numerous delegations highlighted that new and protracted humanitarian crises over the past year had caused significant upheaval and impacted the well-being of children around the world, as well as resulted in development disruptions and further delays in progress towards achieving the Sustainable Development Goals. Delegations called on Board members to consider the impact that their support for UNICEF could have in addressing issues such as child food insecurity and insufficient nutrition, childhood vaccination coverage, environmental disasters, and armed conflicts and humanitarian emergencies, and to increase their contributions to reduce the funding shortfall that UNICEF faced in order to allow the organization to better respond to such challenges.

20. Two delegations said that despite positive trends in global vaccination coverage, the number of children that had not been reached with essential immunization services was increasing in many regions, particularly in the global South. They emphasized the need for equitable access to health care and to vaccines that would help to eradicate diseases such as polio and rubella. Another delegation said that the increasing number of humanitarian conflicts was exposing more children to a rising risk of famine, which would inevitably lead to higher rates of malnutrition and stunting.

21. In response, the Executive Director noted that UNICEF had launched, together with Gavi, the Vaccine Alliance and others, an initiative called "The Big Catch-up", which aimed to increase vaccination levels among children to at least pre-pandemic levels and ensure stronger primary health-care services for essential immunization. She noted that some progress had been made in 2023 and that UNICEF would continue efforts in that regard. On stunting in particular, she said that more needed to be done, because while the issue was preventable, it was difficult for children to catch up once they suffered from stunting. Along those lines, the Executive Director said that it was critical to continue efforts on polio, and that the special focus session later in the week would serve as a reminder that the disease had not yet been eradicated.

22. Several delegations pointed to the negative effects of climate change and environmental degradation on children's health, development and well-being, and called for more global efforts. The Executive Director said that UNICEF was focused on helping communities become more resilient and adapt to climate changes, as well as on ensuring that children were educated about climate. She noted that UNICEF had launched the Sustainability and Climate Change Action Plan in 2023 to protect the most vulnerable children from the worst impacts of the changing climate.

23. A delegation emphasized that guaranteeing the rights of children was an obligation of States at all times and in all circumstances. Another delegation stressed the need for the Executive Board to find meaning not only in ensuring efficiency in execution of resources and its governance framework, but also within ongoing intergovernmental processes such as the Summit of the Future and the Declaration on Future Generations. The Executive Director said that UNICEF always looked at issues through a child rights lens. While children were not always viewed as independent rights holders, UNICEF believed that they were indeed entitled to a right to health, education, food and water, and to be safe from violence, and that was at the core of how the organization approached its work. She emphasized the importance of those working on the Summit of the Future to hear from all Member States about the priorities relating to children, and called on Member States to advocate for the inclusion of children's issues at the core of the process towards the Summit.

24. Several delegations thanked UNICEF for its dedicated work and unwavering commitment in advocating for children in Gaza. The Executive Director said that the focus of UNICEF was on the protection of children and trying to get as much aid and supplies into Gaza as possible. UNICEF was also concerned about the congestion in public spaces due to the massive movement of people to a small area, as well as the telecommunications blackouts and repair of water systems.

25. Delegations emphasized the importance of ensuring ownership and capacity-building at national and local levels while implementing programmes, in order to achieve changes and results that could be sustained over time. A delegation highlighted the importance of coordination with government authorities and international partners to avoid duplication of efforts and maximize impact. Another delegation stressed that effective development programmes were driven by those on the ground with local knowledge and expertise. The Executive Director said that localization was an important priority, and that UNICEF also tried to build national capacity by helping countries to determine how to do their work better and deal with problems in the long haul. Coordination was essential because no single entity could solve all issues, so it was necessary to work together and reinforce the efforts of others to multiply the impact made.

26. Delegations also pointed to the decline in UNICEF core resources, which they said played an important role in the ability of UNICEF to rapidly and flexibly respond to crises, as well as help children cope and overcome various challenges. A delegation expressed hope that UNICEF would urge countries to fulfil their official development assistance commitments for adequate and predictable core resources while continuing to expand funding channels and strengthen cooperation with international financial institutions, among other stakeholders. The Executive Director expressed appreciation to the donors that provided core resources, noting that such donations were important to the organization's ability to fund its country programmes and to meet the needs of children equitably, and were also viewed as a vote of confidence in UNICEF.

## C. Election of officers of the Executive Board

27. The Executive Board elected as President the Permanent Representative of Rwanda to the United Nations, Ernest Rwamucyo, and as Vice-Presidents the Permanent Representatives to the United Nations of the Dominican Republic, José Alfonso Blanco Conde; Bulgaria, Lachezara Stoeva; and Tajikistan, Jonibek Ismoil Hikmat; and the Deputy Permanent Representative to the United Nations of Austria, Stefan Pretterhofer.

## II. Deliberations of the Executive Board

### A. UNICEF programme cooperation

#### Country programme documents

28. The country programme documents (CPDs) for Bhutan, Brazil, Cambodia, the Gambia, Guinea, Madagascar and the Philippines ([E/ICEF/2024/P/L.1](#) to [E/ICEF/2024/P/L.7](#)) were considered by the Board.

29. In introductory remarks, the Director, Programme Group, said that prioritizing the most disadvantaged children was at the core of the UNICEF mission. Although the Convention on the Rights of Persons with Disabilities had been almost universally ratified, children with disabilities were still being left behind. The UNICEF Disability Inclusion Policy and Strategy, 2022–2030 had breathed new life into the organization’s commitment to fostering inclusion, and the CPDs being presented aimed to translate those commitments into practice.

30. The Global Lead on Children with Disabilities said that in 2022, through its partners, UNICEF had reached more than 4.2 million children with disabilities across 142 countries. Yet the number represented only a fraction of children with disabilities who needed support and services. UNICEF was calling on Member States and all partners to renew the commitment on disability inclusion, including through increased investment and capacity. Following his remarks, a photo loop was screened.

31. A panel discussion involving speakers from Government, civil society, youth and UNICEF focused on disability inclusion in their work and from their own experiences, and in the context of the partnership with UNICEF in their regions.

32. A group of delegations said that UNICEF had been a pioneer for disability inclusion in the United Nations system for decades. The group commended senior management for its commitment, which had been key to its success. Acknowledging the efforts made to translate the commitments made to disability inclusion into action, as reflected in the CPDs, the group said that there was room for improvement. A coherent reflection of disability inclusion in the CPD results frameworks and continued investment by UNICEF in disability disaggregated data were viewed as two critical issues that deserved attention. The group said that it would welcome the possibility of having regular discussions on disability inclusion at the Board.

33. Representatives of the CPD-presenting countries took the floor, expressing their appreciation for UNICEF cooperation. Several commended the inclusive and consultative process of developing the documents and their alignment with national priorities. Some representatives spoke of the threat caused by climate change, especially to vulnerable populations, including children with disabilities, and acknowledged the inclusion in the programme documents of a focus on climate action. The representatives expressed their commitment to continued partnership with UNICEF for successful implementation of the new country programmes.

34. The UNICEF Regional Directors from the East Asia and the Pacific, Eastern and Southern Africa, Latin America and Caribbean and South Asia regions, and the Regional Director a.i. from the West and Central Africa region, thanked the representatives of the CPD-presenting countries for their collaboration. The Regional Directors expressed UNICEF commitment to implementation of the country programmes in support of national priorities and in pursuit of global goals, highlighting the priority areas that the programmes would address and the challenges of the different country contexts that the programmes would seek to mitigate and address.

35. The Executive Board adopted decision 2024/1 on a no-objection basis (see annex II).

## **B. Report on UNICEF follow-up to the recommendations and decisions of the fifty-first and fifty-second meetings of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board**

36. The Associate Director, HIV/AIDS, Programme Group, presented the report (UNICEF/2024/EB/2).

37. Several delegations called for adequate resourcing of the AIDS response. Several commended UNICEF on efforts to broaden access to HIV prevention and sexual and reproductive health services and to integrate HIV services into primary health-care delivery.

38. A group of delegations expressed deep concern about stagnant progress among key populations. It appreciated UNICEF efforts to reduce stigma and tackle the discrimination that perpetuated the AIDS epidemic. Considering declining HIV funding, it called on UNICEF to continue safeguarding specialized HIV staff. The group asked how UNICEF was partnering with affected populations, adolescents and young people in the response, and how it could strengthen youth-led advocacy, leadership and empowerment. The Associate Director said that UNICEF had moved from participation and meaningful engagement of youth to leadership. UNICEF worked with networks of young people to ensure their access to decision-making forums and discussions about resource allocations.

39. A delegation paid recognition to the integral role of UNICEF and the Joint Programme on HIV/AIDS (UNAIDS) in the reduction of new HIV infections among adolescent girls and young women, and in the decline in the number of new vertical infections. It urged UNICEF to continue to focus on interventions that eradicated the inequalities driving the HIV epidemic, including maintaining a focus on sexual and reproductive health rights programming. It asked whether the next Global AIDS Strategy would provide an opportunity to further address gender equalities as a main driver of vertical transmission. The Associate Director said that UNICEF would leverage data and its comparative advantage to better target its response, identify at-risk adolescent girls and link them to services.

40. Another delegation lauded UNICEF efforts to reduce gender inequality and gender-based violence and strengthen economic perspectives for girls. The delegation would sit on the UNAIDS Programme Coordinating Board in 2024 and would increase its contribution by 50 per cent.

41. A delegation asked what accounted for the persistently high number of infants with HIV missing out on timely diagnosis, and about the 1 in 3 pregnant women living with HIV outside of sub-Saharan Africa who were not receiving HIV treatment. The Associate Director said that UNICEF was supporting scaling up of point-of-care



diagnostics, proper training of community health workers and examining where women were seroconverting during their pregnancies. She said that in countries outside of sub-Saharan Africa with low HIV prevalence, HIV testing might not be a priority and therefore not integrated into community health systems.

42. The representative of UNAIDS reported that, given funding shortfalls, the Joint Programme would soon launch a new value proposition to outline its deliverables over the next two years, before the start of the new Global AIDS Strategy. He encouraged the Executive Board to continue to guide and support the engagement of UNICEF with affected countries and communities to meet the global HIV/AIDS targets.

### **C. Update on UNICEF humanitarian action**

43. The update on UNICEF humanitarian action (UNICEF/2024/EB/3) was introduced by the Deputy Executive Director, Humanitarian Action and Supply Operations, and presented by the Director a.i., Office of Emergency Programmes.

44. Several delegations thanked UNICEF for its work to save the lives and alleviate the suffering of children in a continuously challenging global context with multiple humanitarian crises. They also expressed appreciation for UNICEF staff working under difficult circumstances to improve the lives of children worldwide.

45. A group of delegations welcomed the progress made in the implementation of the recommendations in the Humanitarian Review, and expressed appreciation for progress in preparedness and anticipatory action, as well as the work on data readiness. The group also welcomed the fact that UNICEF had exceeded Grand Bargain targets within the localization agenda, and encouraged UNICEF to work further with local structures, not just through funding but also with capacity development through a bottom-up approach, while maintaining a focus on life-saving assistance.

46. The group asked UNICEF to elaborate on how it planned to secure a budget for the full estimated cost of the implementation of all recommendations. In response, the Director a.i., Office of Emergency Programmes, said that all recommendations that remained relevant would be implemented by December 2025, and that a more detailed implementation plan would be shared after the completion of the midterm assessment in May 2024, which would factor in some of the new emerging priorities. The Deputy Executive Director, Humanitarian Action and Supply Operations, added that while UNICEF would continue to prioritize implementation of the recommendations, the system and resources were stretched, which put pressure on the organization's emergency team and staff in regional and country offices. He thanked the Member States that contributed to the Global Humanitarian Thematic Fund, noting that such contributions provided UNICEF with flexibility to move resources around, including to respond to the Humanitarian Review, and were a large source of what UNICEF depended on to implement the recommendations.

47. Another group of delegations underscored the priority of localization efforts, emphasizing that partnering with local actors was critical to have a lasting impact on the ground. The group expressed appreciation for the support from UNICEF to develop local actors' institutional capacity, and for work by UNICEF to advance the localization agenda within the Inter-Agency Standing Committee. The group asked how the humanitarian system could work better towards localization, and how the Executive Board could best support UNICEF to navigate the challenges of implementing the Humanitarian Review recommendations due to competing emergency priorities.

48. In response, the Director a.i., Office of Emergency Programmes, said that UNICEF had developed a transformative approach to localization that included engaging with local non-governmental organizations and civil society to strengthen their operational capacities on the ground, as well as investment in terms of their financial supply logistics and other systems. The Deputy Executive Director, Humanitarian Action and Supply Operations, highlighted that the Inter-Agency Standing Committee had set up a task force to examine the issue of erosion of trust between different constituents and the humanitarian community, which included looking into what more could be done to have meaningful localization. UNICEF had done well in terms of the percentage of funding that went to local institutions, and was reviewing the possibility of having other indicators that could further enhance the localization concept, such as the percentage of humanitarian expenditure that was spent in the local economy.

49. Another delegation said that while it valued efforts by UNICEF to adapt its business model to strengthen its capacity to respond quickly and effectively to a rapidly evolving landscape of crises, it regretted that only 16 out of the 70 recommendations had been completed three years after the Humanitarian Review. It called for increased financing for the implementation of the recommendations and asked UNICEF to elaborate further on its plan to ensure the implementation of the remaining 54 recommendations by 2025, taking into account the continuity of crises and the financial and human resources constraints. Two delegations asked whether UNICEF foresaw delays in implementing the remaining recommendations by 2025.

50. The Director a.i., Office of Emergency Programmes, said that some of the recommendations were short term, such as engaging with non-State actors for direct implementation and negotiations. Others, however, required long-term investments and involved other United Nations agencies, partners and donors. The Deputy Executive Director, Humanitarian Action and Supply Operations, said that some recommendations, such as to allocate different funds for forgotten emergencies, would not be taken forward because of a changed and resource-scarce environment.

51. Delegations said that they looked forward to the revamped emergency preparedness platform to be launched later in the year. A delegation asked UNICEF to share the results of the organization's country-level monitoring of accountability to affected populations, which it said was vital for effective humanitarian action. Another delegation asked how UNICEF planned to measure preparedness capacity at the country level. Noting that the evaluation on the UNICEF approach to localization in humanitarian action would be completed during the first quarter of 2024, a delegation asked UNICEF to disseminate its findings to the Board.

52. The Director a.i., Office of Emergency Programmes, said that the new UNICEF emergency preparedness platform aimed to consider objective operational capacities, examining human resources, financing, logistics and other areas, and to link to sector-based preparedness action by country offices.

**D. Update on the implementation of the recommendations in the evaluation of the UNICEF Level 3 response to the global coronavirus disease (COVID-19) pandemic, and on the ongoing COVID-19 transition and recovery efforts being implemented by UNICEF**

53. The update ([E/ICEF/2024/7](#)) was introduced by the Deputy Executive Director, Humanitarian Action and Supply Operations, and presented by the Associate Director, Health Emergencies Preparedness and Response, and Global Lead for Public Health Emergencies.

54. A delegation underlined the importance of acting on the evaluation's recommendations and systemizing the lessons learned from the COVID-19 pandemic. It asked for further details about lessons learned on multilateral and inter-agency cooperation and how that could feed into ongoing work to define the global health architecture for health emergency preparedness and response. Noting that school and childcare closures during the pandemic had affected children and their families, as well as increased gender inequalities, the delegation asked for reassurance that a gender perspective would be a focus in upcoming multilateral work in global pandemic preparedness.

55. In response, the Associate Director said that there had been considerable momentum in coordinating around health emergency preparedness and response through the Group of Seven and the Group of Twenty, and with the World Health Organization (WHO). In addition, a new framework had been published at the World Health Assembly in May 2023, with UNICEF playing a leading role in the community protection component. In terms of a gender perspective, he said that UNICEF had focused on gender as a key area for response in the upcoming Public Health Emergency Operational Response Framework.

56. The Deputy Executive Director, Humanitarian Action and Supply Operations, said that a structure grounded in a multilateral system was essential, which first and foremost meant recognizing the key role that WHO played. In that regard, understanding the roles and capacities of different actors was critical to achieve a more effective response. For its part, UNICEF focused on risk communication and community engagement, supply and logistics, work in the areas of water, hygiene, prevention and control, and last-mile delivery. Working with regional organizations such as the Africa Centres for Disease Control and Prevention was key, as was focusing on local manufacturing and supporting countries to do their own local procurement.

57. A delegation urged UNICEF to prioritize action on the evaluation's recommendations and called on Member States to increase support to the organization's ongoing public health emergency preparedness efforts. The delegation asked about the oxygen therapy systems scaled up through UNICEF COVID-19 response efforts, and the extent to which they were being effectively used in maternal and child health services. It also asked what best practices could be gleaned from countries that had cost-effectively repurposed COVID-19 vaccine ultra cold chain equipment to strengthen essential primary health care and other public health functions.

58. The Associate Director noted that UNICEF had invested in oxygen scale-up to address issues during the pandemic related to the survival of women and children, and continued to build capacity for equipment to be used in the long term. UNICEF also supported the development of strategies, tools and materials to train health providers in using oxygen equipment with long-term sustainability in mind. On the question about ultra cold chain repurposing, the Associate Director said that UNICEF was

exploring where it was technically feasible to use such systems, such as for Ebola vaccines, and where they were in line with WHO standards. He added that there was also potential for future use in pandemic response and preparedness efforts.

## **E. Evaluation reports and management responses**

### **Evaluation of UNICEF social protection responses towards universal child benefits, and management response**

59. The Director of Evaluation presented the summary report ([E/ICEF/2024/3](#)), followed by the Director, Social Policy and Social Protection, who presented the management response ([E/ICEF/2024/4](#)).

60. A group of delegations congratulated UNICEF for effectively advancing the child sensitive social protection agenda, including expansion towards universal child benefits, in partner countries through advising Governments on mobilizing resources, strengthening capacities of Governments, and leveraging partnerships with various stakeholders at national and international levels, in line with the evaluation's recommendations.

61. The group underscored the importance of UNICEF efforts to advocate for adaptive and shock-responsive social protection vis-à-vis Governments and partner organizations, including in fragile crisis contexts under the organization's dual mandate. The group expressed appreciation of UNICEF as a strong partner in the sector and its role in evidence-building, and encouraged UNICEF to pursue joint action and interlink social protection with other measures. The Director of Evaluation said that his office worked with colleagues on the programme side to extract relevant takeaways from case studies that were universally applicable, both in the short and the long term. The Director, Social Policy and Social Protection, noted that adaptive and inclusive social protection were core areas and priorities in the current UNICEF workplan, as was ensuring that systems responded swiftly and effectively before and after a crisis.

62. A delegation emphasized that some 4 billion people worldwide, including countless children, remained without access to basic social protection, and that UNICEF was uniquely positioned to address the problem. The delegation underlined the importance of the recommendations calling on UNICEF to continue to leverage its growing expertise on child-sensitive budgeting and fiscal space expansion, and to expand its efforts on government capacity-building. It asked how the recently launched Global Accelerator on Jobs and Social Protection for Just Transition could strengthen engagement with other partners. The Director, Social Policy and Social Protection, said that UNICEF had been working on the initiative with the International Labour Organization and other partners to leverage the different capacities that existed at country level, strengthen coordination structures that already existed, and address gaps and bottlenecks that were not allowing coverage or acceleration to happen.

63. Welcoming UNICEF efforts in leveraging its expertise in financing and social protection, a delegation requested further information on the UNICEF strategy to encourage innovative financing for social protection. The delegation also encouraged UNICEF to be particularly cautious in involvement with Governments that were party to a conflict, and asked how UNICEF planned to address the issue. Another delegation encouraged UNICEF to provide annual updates to the Executive Board on the progress of implementation of recommendations from the evaluation.

64. In response, the Director of Evaluation said that in keeping with the revised evaluation policy of UNICEF, his office would update the Board within its annual

report on the overall implementation status of all recommendations. The Director, Social Policy and Social Protection, said that UNICEF leveraged its expertise in financing and social protection in terms of helping Governments ensure that there was a strong public finance system, that social protection was prioritized, and that spending on social protection was used efficiently to support programmes, noting that UNICEF asked Governments to do more and better with a constrained fiscal envelope. In terms of working in conflict areas, she emphasized the importance of ensuring that UNICEF was able to protect existing systems where possible and, if those systems could not be used, abiding by humanitarian principles and delivering in parallel or directly, with strong risk management mechanisms to ensure that children were supported, and in a transparent and effective way.

### **Evaluation of phase II (2020–2023) of the UNFPA-UNICEF Global Programme to End Child Marriage, and management response**

65. The evaluation summary (E/ICEF/2024/5) was presented by the Director of Evaluation, after which the Director, Child Protection, presented the management response (E/ICEF/2024/6).

66. A group of delegations underscored that the Global Programme was the only multilateral fund dedicated to ending child marriage, and that the recommendations in the evaluation would be instrumental in helping to achieve Sustainable Development Goal 5.3. The group asked for details on the criteria used for the case studies of the deep dives in the evaluation. Noting that the evaluation pointed to challenges in reaching specific demographics of women and girls in programming, the group also asked how those considerations were integrated into the evaluation approach.

67. On the criteria used for case studies, the Director of Evaluation said that it varied from one evaluation to the next. Sometimes, cases were used to examine where a programme was not working, or, in cases where a programme had succeeded, to find out what had worked well, what had not, and why. In other instances, different approaches were taken that focused on obtaining a geographic spread, particularly for large programmes that had representation in many countries. For the phase II evaluation, a combined approach had been used, with the case countries selected not only based on geography and where both agencies were working together, but also on how far along the Global Programme was in terms of implementation. Diversity in terms of operational and security aspects was also a factor.

68. A delegation said that it was encouraged by the evaluation and commended both UNICEF and UNFPA for their strategic collaboration. The delegation asked how UNICEF would ensure during phase III of the Programme that no one was left behind and that the intersectional needs of girls were met. It suggested that the Global Programme address the intersection of child marriage and female genital mutilation in a context where there was a relationship, including through the UNFPA-UNICEF Joint Programme on the Elimination of Female Genital Mutilation. The delegation enquired about how the Joint Programme and the Global Programme worked together to ensure that there was no duplication of efforts in countries where they were both operational.

69. The Director, Child Protection, said that phase III of the Global Programme included advocacy with Governments to increase budgeting for system strengthening so that there was more ownership and less dependence on donor funds. She noted that both the Global Programme to End Child Marriage and the Joint Programme on the Elimination of Female Genital Mutilation were within the child protection programme, which allowed UNICEF to examine some of the things that enabled transformation, such as the application of legislation. The Prevention of Harmful

Practices team within UNICEF coordinated with UNFPA on both programmes, ensuring that they were aware of spending and programme interventions, and in terms of what could be leveraged from one programme to deliver on the other and to prevent duplications. Phase III of the Global Programme was focusing on intersectionality and ensuring that systems supported the multilayered vulnerabilities of adolescent girls.

70. The Executive Board adopted decision 2024/2 under agenda item 14 (see annex II).

## **F. Update on the development of an overarching system for enterprise risk management**

71. The Deputy Executive Director, Management, introduced the item and the Chief Risk Officer presented the report ([E/ICEF/2024/8](#)).

72. Several delegations welcomed the revitalized approach to enterprise risk management, expressing satisfaction that it had been informed by audit reports or existing reviews and evaluations. Speakers welcomed the development of more user-friendly tools for reporting risks and the prioritization of a few key risks.

73. A delegation stressed the importance of UNICEF implementing the recommendations of the internal thematic audit of its risk management system. It said that action must be taken on information technology security and the handling of implementing partners, and asked how UNICEF would integrate the new framework with risk management of its operational work, in line with the simplification agenda.

74. Another delegation said that the update could become a template and guide for other organizations establishing or updating their risk management systems. The delegation enquired about the timing of the launch of the new framework and of completion of consultations on a more practical definition of risk appetite; whether the framework would include guidance on the escalation of issues; about plans for staffing the office of the Chief Risk Officer; and whether timely reporting of programme irregularities would be included.

75. A delegation welcomed the inclusive development of the revitalized approach, and its recognition of the strategic, overarching and cross-cutting elements of enterprise risk management, not least the responsibilities of senior management.

76. Another delegation looked forward to the new risk management framework and opportunities for discussion, including on the risk appetite statement. It emphasized the importance of ensuring that the new approach engaged the entire organization. It requested UNICEF to take an active role in addressing an audit recommendation to clearly state the roles and responsibilities of the governing bodies in the new enterprise risk management policy. The delegation requested elaboration on the next steps regarding the framework, including engagement with the Board.

77. A delegation looked forward to a clearer definition of the UNICEF “no regrets” approach and risk appetite in emergencies; details of the strategy to strengthen UNICEF risk management capabilities in the most-exposed countries; and recommendations from the Chief Risk Officer on how to better integrate risk management in the country programme cycle. It encouraged exchanges with other United Nations agencies on shared risk areas and respective risk management practices.

78. The Deputy Executive Director, Management, affirmed the organization's commitment to complete the overall framework, vision and risk appetite statement in the first quarter of the year, and welcomed consultations and discussions with the Board. She emphasized the importance of working with other agencies and organizations, including non-governmental organizations, in defining the approach. In the coming weeks, UNICEF would review how its risk management staffing – another area where core resources were required – could be strengthened. Throughout the roll out of the new system, efforts would be made to ensure an adaptive and flexible process driven by country realities.

79. The Chief Risk Officer said that in 2024, UNICEF expected to define the top risks for the organization; release the first version of a risk appetite statement through a dynamic and iterative process; pilot new simplified tools; and set up an organization-wide network of risk practitioners. To avoid creating parallel systems, risk analysis would be the starting point in all undertakings, with consideration paid as to how it could be made part of standard management systems such as the country programme cycle and divisional management plans.

80. The Executive Board adopted decision 2024/3 under agenda item 14 (see annex II).

## **G. UNICEF financial report and audited financial statements for the year ended 31 December 2022 and report of the Board of Auditors, and management response**

81. The Director of External Audit, Chile, representing the United Nations Board of Auditors, presented the report of the Board of Auditors. The Deputy Executive Director, Management, introduced the UNICEF financial report and audited financial statements for the year ended 31 December 2022 and report of the Board of Auditors ([A/78/5/Add.3](#)) and the management response to the report of the Board of Auditors ([E/ICEF/2024/AB/L.2](#)). The Comptroller and Director, Division of Financial and Administrative Management, presented the financial report and audited financial statements and the management response.

82. Several delegations commended UNICEF on having received an unqualified audit opinion, while some delegations expressed concern about the decline in regular resources.

83. A group of delegations welcomed the organization's high transparency ranking and commended UNICEF for including a Statement of Internal Controls in its financial statements. It requested that the Executive Board be continuously updated on improvements in the areas identified by the Board of Auditors, specifically on spot checks of implementing partners. Another delegation asked how UNICEF would ensure sustained improvements in closing those recommendations. The Comptroller reported that the spot check guidelines had been updated and reflected changes made to the procedures for harmonized cash transfers, the digital platform had been enhanced and a training module developed.

84. The group encouraged management to continue implementing recommendations from previous years, to address pending recommendations to strengthen internal control systems, and to continue dialogue with the Board of Auditors on the recommendations concerning the Global Shared Services Centre that UNICEF had not accepted. The Comptroller explained that the recommendation had been rejected since the error rate/rejection of cases to the Services Centre was in line with a private sector benchmark study that had established a rate of 10 per cent as being acceptable.

85. The group requested clarification on the sharp increase in write-offs from 2021 to 2022, and asked whether UNICEF was on track to complete the recommendations regarding payroll funding by the first quarter of 2024. The Comptroller explained that the large write-off amount was attributable to an extraordinary circumstance related to insured commodities in a large programme country. The timeline for the payroll funding recommendation had been moved to the third quarter of 2024 and, following standard practice, the Board of Auditors would be informed in the subsequent audit update. In emergency situations, it was difficult to have a long-term commitment for payroll, but UNICEF was exploring other mechanisms to ensure the continuity of funding.

86. The group encouraged UNICEF to consider increasing staffing of the Office of Internal Audit and Investigation and the number of audits, commended the emphasis on risk management, and encouraged continued strengthening. The Deputy Executive Director, Management, reported that staffing had almost doubled between 2017 and 2023, and investments had been made in a time-limited task team focused on fraud management, all within a context of declining regular resources.

87. A delegation urged Member States to consider increasing their regular resources contributions. The delegation viewed the lack of security awareness training for staff as a substantial organizational risk and urged UNICEF to consider increasing its current commitment. The Comptroller clarified that for any travel from headquarters to the field, a United Nations Department for Safety and Security (UNDSS) training was mandatory. Evolving situations in the field often made it difficult to have structured briefings, although UNDSS often filled the gap.

88. Another delegation took note of the surplus and accumulated surplus, and the positive cash position, and asked for clarification on their composition and type of funding, especially the accumulated surplus. The Comptroller clarified that the majority of the funds categorized as “surplus” were unspent other resources funds that had been received in the last quarter of the year and would be carried over to the subsequent year. He asserted that on the basis of the International Public Sector Accounting Standards, the UNICEF reserve was very low. Regular resources comprised about \$150 million of the \$1.85 billion surplus, and the remainder was earmarked other resources funds.

89. A delegation commended UNICEF for its efforts to close the recommendations related to information and communication technology systems through the development of an enterprise risk management framework.

90. The representative of the Board of Auditors said that once the report of the Board of Auditors had been endorsed by the General Assembly, the Board was obliged to follow up on all of the recommendations, whether accepted by management or not. The audit methodology was designed to provide space to management to overcome risks or strengthen controls; all recommendations were considered equally important, whether high-risk or low-risk in their follow-up, recommendations might be very complex and therefore unlikely to be implemented in one year; and an average implementation rate of 80 per cent demonstrated a very high commitment by management.

91. The Executive Board adopted decision 2024/4 under agenda item 14 (see annex II).



## H. Private Fundraising and Partnerships: 2024 workplan and proposed budget

92. The Deputy Executive Director, Partnerships, introduced the item, followed by the Director, Private Fundraising and Partnerships, who presented the report (E/ICEF/2024/AB/L.1) and the accompanying update on the World Bank financing instrument (UNICEF/2024/EB/4). The Chair of the Standing Group of National Committees presented an oral update on the work of the Committees.

93. Several delegations noted the important contributions of the National Committees to UNICEF work and said that they would welcome yearly informational updates on the work of the Committees. A group of delegations said that it would also welcome more frequent informal discussions with the National Committees.

94. The group of delegations requested examples of successful programmes led by the National Committees in partnership with their Governments. The Director, Private Fundraising and Partnerships, cited the Child-Friendly Cities Initiative, which had been implemented in 22 countries with a National Committee presence, with approximately 1,140 cities and municipalities having received UNICEF recognition.

95. The group requested elaboration on new and innovative approaches to funding that were or would be tested in high-income countries, in line with the Private Fundraising and Partnerships 2024 workplan. The Director shared the example of the Giga initiative, a collaboration involving UNICEF and the International Telecommunication Union aimed at connecting every school to the Internet, which was supported by two Governments and a National Committee and had engaged several private sector partners.

96. The group requested information on what National Committees needed from UNICEF to fulfil their advocacy role in their respective countries. The Chair of the Standing Group said that effective work started with having strong working relationships and continued engagement across the UNICEF partnerships cone. The National Committees played an important role in adapting UNICEF global advocacy priorities to their markets, addressing specific information needs, and ensuring alignment of advocacy activities with UNICEF standards through a process co-created with UNICEF.

97. The group enquired about the modalities of allocating funds raised by the National Committees. The Comptroller said that all funds that came to UNICEF were governed by UNICEF financial regulations and rules.

98. A delegation expressed appreciation for plans to broaden the geographic scope and reach of new markets for fundraising and partnerships. It expressed interest in learning about the establishment of a new and more agile business model and how that would contribute to optimizing resources, as well as about pilot programmes and initiatives related to innovative financing, and how UNICEF was exploring new approaches to fundraising and partnerships. The Director said that a new strategy was being implemented to ramp up digital fundraising across country offices and National Committees, and accelerated investments in both legacies and digital fundraising would help to increase regular resources. The business model was highly distributed, involving 33 National Committees and 22 country offices engaged in structured private sector fundraising. Through the World Bank instrument, \$50 million had been invested to help those emerging markets in their fundraising efforts.

99. Another delegation requested details regarding revenue projections, given the 28 per cent decline in UNICEF actual private sector revenue from 2022 to 2023. The delegation encouraged the Executive Director to identify and respond to new market opportunities should they arise between Board sessions, and to notify the Board

accordingly. It urged UNICEF to continue to seek innovative private sector funding sources and noted the initial success of the World Bank instrument. The Director explained that the all-time record revenue in 2022 was linked to the response to the war in Ukraine. While UNICEF private sector revenue was on a growth trajectory, ensuring a critical mass of the core resources remained a concern.

100. A delegation expressed appreciation for plans to develop an attribution model for the World Bank instrument and looked forward to receiving more information when the model was finalized. The Director said that UNICEF was working on an attribution model, but it would take some time because there were multiple sources of funding to build and scale up fundraising operations in emerging markets. The Comptroller said that for individual giving, an attribution model was in development and a firm would be contracted to review the model as part of the assessment of the World Bank financial instrument.

101. The delegation asked both UNICEF and the representative of the National Committees how the mental health of children and adolescents across countries was being dealt with, and what role the National Committees could play in addressing the challenges. The Director cited the example of the Global Coalition for Youth Mental Health, which was driven by National Committees, country offices and Private Sector Fundraising and Partnerships, and had become a global movement for mental health. It would involve several businesses and National Committees that would incentivize income and influence for mental health across country offices and high-income countries.

102. The Executive Board adopted decision 2024/5 under agenda item 14 (see annex II).

## **I. Report of the joint field visit to Senegal by members of the Executive Boards of UNICEF, UNDP/UNFPA/UNOPS, WFP and UN-Women, 2–6 October 2023**

103. The report of the joint field visit of the Executive Boards to Senegal ([DP/FPA/OPS-ICEF-UNW-WFP/2024/1](#)) was presented by H.E. Mr. Jonibek Ismoil Hikmat, Permanent Representative of Tajikistan to the United Nations, on behalf of the delegation that participated in the visit. Prior to the presentation, a video showing highlights of the visit was screened.

104. The visit had aimed to highlight the commitment and contribution of the United Nations system in Senegal, and the inter-agency collaboration in the implementation of the United Nations Sustainable Development Cooperation Framework in support of the three national priorities outlined in the Plan Sénégal Emergent. It also sought to demonstrate how the entities were contributing to those priorities through their CPDs, where applicable, to highlight the United Nations efficiency agenda and to provide an understanding of the situation in the West and Central Africa region.

105. The programme included meetings in Dakar with government officials, donors, civil society, the private sector, and the representatives of United Nations regional entities. The delegation was then divided into two groups for visits to United Nations-supported projects and programmes. One of the groups visited three regions in the Casamance area in southern Senegal, while the other group remained in Dakar and also visited the Thiès region.

106. The delegation took note of the importance of security as a precondition for development, and of requests made for support from the United Nations in landmine clearance and rebuilding. The delegation also recognized the need for more synergy

between the United Nations offices in the region, and for adopting more coherent approaches to the challenges faced by Senegal.

107. The delegation had been impressed by several examples of positive youth interactions with the Government of Senegal and by the key contributions being made by youth in the development of their communities. It had observed that the creation of judicial infrastructure around the country, which included support from a United Nations entity, was a commendable solution that provided access to justice for vulnerable people, particularly those living in remote areas.

108. Given that several of the projects included in the programme of the visit were small-scale and with limited impact, the delegation suggested that the United Nations entities assess their support to such projects and provide the necessary technical and financial support to scale up for greater impact. The delegation urged that where multiple agencies collaborated on single projects or programmes, they should keep administrative costs low and ensure clear accountability. In the context of reduced or static official development assistance, the delegation emphasized the importance of the United Nations considering alternative modalities for its interventions.

109. The representative of Senegal thanked the Executive Boards of the United Nations entities for their support. He said that the field visit had allowed for a measurement of the work being done by the United Nations system in Senegal, in synergy and collaboration with the national authorities. The visit had also been an opportunity to bring ideas together and engage in a strategic reflection of the United Nations system in Senegal.

## **J. Other matters**

### **Provisional list of agenda items for the annual session of 2024**

110. The provisional list of agenda items for the annual session of 2024 was presented by the Secretary of the Executive Board.

## **K. Adoption of draft decisions**

111. The Executive Board adopted decisions 2024/1 through 2024/5 (see annex II). Decision 2024/1 was formally adopted under agenda item 4.

## **L. Closing statements by the Executive Director of UNICEF and the President of the Executive Board**

112. The Executive Director thanked the President for his leadership and the Bureau and Executive Board for their constructive engagement throughout the session. She said that the five decisions adopted by the Board during the session were a clear acknowledgement of the strong financial position of UNICEF and a high level of transparency; the organization's robust engagement and partnership with the private sector; the ambitious results achieved for children through the newly approved CPDs; the growing capacity to mitigate risk; and the commitment to learning through the evaluations of key programmes and interventions.

113. The Executive Director said that she was delighted that global and country-level partners had been able to participate in the special focus session, and called for a redoubling of efforts to eradicate polio once and for all by 2026. She was happy to have heard more during the session about disability inclusion, and emphasized that UNICEF work in that area had become even more critical since the launch of the organization's first Disability Inclusion Policy and Strategy in 2023. Highlighting that multiple ongoing humanitarian crises were leaving hundreds of thousands of children

with physical disabilities and generational trauma, she called on Member States to heed the call to action and work with UNICEF to address the inequalities and vulnerabilities that children with disabilities faced.

114. To accelerate results in that area and across all cross-cutting priorities of the UNICEF Strategic Plan, 2022–2025, the Executive Director underscored that reliable and flexible funding was needed. Noting that the Board had heard during the session about the projected decrease in regular resources revenue, she stressed that such core funds were key to the ability of UNICEF to achieve the greatest impact for children.

115. The Executive Director said that the Secretary would be taking up a new role as UNICEF Regional Director for West and Central Africa, and thanked him for his service. She welcomed Mr. Andrés Franco as the new Secretary of the Board and said that she looked forward to upcoming Board sessions in continuation of pursuing an ambitious agenda for children.

116. The President expressed his gratitude to all of the participants who had shared their insights during the session, including the UNICEF staff who had made presentations on the various agenda items and the delegates for the interventions on behalf of their Member States. He highlighted the collaborative process by which the decisions had been adopted and thanked delegations for their constructive engagement and active participation.

117. The President expressed his gratitude to his fellow Bureau members who were serving as Vice-Presidents on the Bureau for 2024. He thanked the Executive Director and her senior management team; the staff of the United Nations Department for General Assembly and Conference Management; and the Office of the Secretary of the Executive Board for their efforts in helping to make the session a success.

118. The President also thanked the outgoing Secretary, noting that the Secretary had ensured a smooth transition as he took on the presidency, and welcomed the incoming Secretary. He said that he looked forward to continuing to work with everyone throughout the coming months, and to the next Executive Board session in June.

## Annex I

### Special focus session on polio eradication

1. The Chair introduced the special focus session on polio eradication. The UNICEF Executive Director said that the world was at a critical point in efforts to eradicate polio. The benefits of eradication would be felt across entire health and social systems: resources could be redeployed to other critical health and nutrition interventions for children, and it would mark a major milestone aligned with the 2030 Immunization Agenda and the Sustainable Development Goals.

2. In a pre-recorded video address, Dr. Tedros Adhanom Ghebreyesus, WHO Director-General, said that in 2023, there had been the second-lowest number of reported cases of wild poliovirus in one year, with six in Afghanistan and six in Pakistan. Yet, there were significant challenges to reaching unvaccinated children in both countries and to curtailing outbreaks of vaccine-derived polio in other countries facing protracted emergencies. The tools and strategies were available to overcome those remaining challenges. The goal was achievable, but required continued partnership and commitment.

3. The discussions were moderated by Mr. Ernest Rwamucyo, Permanent Representative (Rwanda). The speakers were: Dr. Christopher Elias, President of the Global Development Division, Bill & Melinda Gates Foundation (and Chair of the Global Polio Eradication Initiative's (GPEI) Polio Oversight Board); Mr. Michael McGovern, Chair, International PolioPlus Committee, Rotary International; Mr. Iftikhar Ali Shallwani (online), Secretary, Ministry of National Health Services, Regulation and Coordination, Pakistan; Dr. Elizabeth Mukamba Musenga, Coordinator, Polio Emergency Operations Center, Democratic Republic of the Congo; and Mr. Steven Lauwerier, UNICEF Director, Polio Eradication.

4. Several speakers called for increased leadership and commitment to polio eradication by Member States, sustained funding and partnerships, and to ensure that polio resources and infrastructure are financed and transitioned in post-eradication efforts.

5. Mr. Lauwerier said that the prerequisites for successful eradication of polio were a focus on ensuring an uninterrupted supply of safe and adequate supplies of polio vaccines, including the new oral polio vaccine, positioned in the right place at the right time; building trust in vaccines by engaging with communities and empowering community health workers; and integrating polio with the delivery of health and immunization services. Increased synergies with routine immunization would be pivotal to eradicate polio and sustain a polio-free world.

6. Mr. Shallwani said that, in Pakistan, vaccinations under the Expanded Programme on Immunization had been instrumental in reducing childhood mortality and protecting millions of children from deadly diseases. Endemic polio was now restricted to one district, but in the past year insecurity, access, refusals and community demands for other services had posed challenges for front-line workers.

7. Dr. Musenga reported that strategies implemented in the Democratic Republic of the Congo had resulted in a more than 50 per cent reduction in polio cases between 2022 and 2023. Since 2023, a dedicated polio coordination team had helped to consolidate efforts by all partners and implement strategies tailored to the situation on the ground; a major communication campaign rolled out to build trust in the vaccine; and a focus maintained on the most troublesome zones. However, the challenges of geography, insecurity, access constraints and other health emergencies would all need to be mitigated.

8. Mr. McGovern said that Rotary International was honoured to be working with UNICEF and other members of GPEI in the fight to end polio. The donation by Rotary of over \$1 billion to UNICEF polio eradication efforts had recently been recognized as a partnership milestone. Prioritizing polio and other childhood immunizations, financially supporting GPEI and embracing civil society organizations in global health efforts would contribute to a polio-free world.

9. Dr. Elias expressed thanks for the strong partnership with UNICEF across programmes, including nutrition and immunization, most recently through the Big Catch-up campaign in 2023. He emphasized the need for improved routine immunization coverage while eradicating polio. Swift action was needed to control variant outbreaks and the new oral polio vaccine was being deployed to limit the spread of the virus. The Polio Oversight Board would be reviewing progress in the first half of 2024 and considering a new budget through 2028. Existing and new donors would be needed to help fund the programme, which had a shortfall of about \$600 million for the period 2024–2026.

10. A group of delegations joined and amplified the call by UNICEF for support and action by Member States to prioritize child vaccination and polio eradication. Immunization efforts would bear additional fruit if access to children living in remote and underserved areas was utilized to extend other immunization and health services.

11. A delegation said that the country had successfully ended a variant poliovirus outbreak in 2022 by ensuring high immunization coverage backed by strong political commitment and the support of GPEI partners. The outbreak of polio in Tajikistan, linked to viruses from neighbouring countries, underscored the continuous global risk of the disease.

12. A group of delegations urged the integration of polio infrastructure into the African continent's health systems, which would sustain the gains made and create resilient health systems to address emerging threats once polio had been eradicated.

13. Another group of delegations also encouraged using polio resources and infrastructure to strengthen health systems. To prevent the resurgence of disease, political will, accelerated efforts to reach underserved communities, strengthened surveillance and health systems, and addressing vaccine hesitancy were required.

14. A group of delegations said that despite progress, in fragile and conflict contexts there were still too many zero-dose and under-immunized children who had never received any vaccines, including but not only polio vaccine. Joined forces, pooled expertise, strengthened cooperation with humanitarian actors and global health partners, sustained access and community support would be key to reaching those children. The group also urged an expanded role of women in the fight against polio.

15. A delegation said that the country had vaccinated 45 million children during its national immunization days, supported by massive community outreach and awareness campaigns, nomad vaccination initiatives, the largest surveillance network in the world, and cross-border vaccination campaigns with Afghanistan. The Government remained committed to the eradication of polio by 2026, but technical and financial cooperation was needed from partners.

16. The Chair of the Standing Group of National Committees said that the Committees were an important voice for encouraging support from Governments and the public for polio eradication and routine vaccinations. The Committees would continue to amplify the need to stay the course to finish the job of ending polio.

17. The Chair closed the session by thanking the polio eradication partners, donors and Member States for their support and partnership with UNICEF.

## Annex II

### Decisions adopted by the Executive Board at its first regular session of 2024

2024/1

#### Country programme documents

*The Executive Board*

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Bhutan, Brazil, Cambodia, the Gambia, Guinea, Madagascar and the Philippines ([E/ICEF/2024/P/L.1–E/ICEF/2024/P/L.7](#)) were made available to Member States for their comments and input from 14 November to 4 December 2023;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Bhutan, Brazil, Cambodia, the Gambia, Guinea, Madagascar and the Philippines ([E/ICEF/2024/P/L.1–E/ICEF/2024/P/L.7](#)).

*First regular session  
7 February 2024*

2024/2

#### Evaluation reports and management responses

*The Executive Board*

1. *Takes note* of the evaluation of UNICEF social protection responses towards universal child benefits, its summary ([E/ICEF/2024/3](#)) and its management response ([E/ICEF/2024/4](#));

2. *Notes with satisfaction* the evidence generated by UNICEF on social protection to inform future programming, and encourages UNICEF to continue efforts to build a systematic evidence base on social protection and promote shared and accessible knowledge management;

3. *Encourages* UNICEF to continue advocating for child-sensitive social protection vis-à-vis Governments and partner organizations;

4. *Requests* UNICEF to provide, within existing reporting, updates on the implementation of recommendations from the evaluation of UNICEF social protection responses towards universal child benefits, until recommendations are completed;

5. *Encourages* UNICEF to further leverage its growing expertise in public finance through capacity-building initiatives and to continue its support of child-sensitive budgeting and fiscal space expansion, including through technical assistance;

6. *Underscores* the importance of UNICEF work in strengthening government capacities and ownership and in providing technical assistance to Governments in the area of social protection towards universal child benefits, and encourages UNICEF to expand actions to support Governments in designing, implementing, evaluating and institutionalizing child benefit programmes, strategies and systems;

7. *Encourages* UNICEF to continue mobilizing partnerships, including with Governments, other United Nations agencies and non-governmental organizations, as

appropriate, for child-sensitive social protection, including child benefits, as part of the global commitments to end child poverty and scale up social protection;

8. *Takes note* of the evaluation of phase II (2020–2023) of the UNFPA-UNICEF Global Programme to End Child Marriage, its summary ([E/ICEF/2024/5](#)) and its management response ([E/ICEF/2024/6](#));

9. *Notes with appreciation* the efforts made by UNICEF with regard to the implementation of the Global Programme, and emphasizes that the principle of “leave no one behind” should be further mainstreamed in phase III (2024–2030) of the Programme to accelerate progress on addressing the needs of girls across the Programme;

10. *Calls upon* UNICEF to take into account the findings and recommendations reflected in the evaluation of phase II of the Global Programme throughout the planning and implementation of phase III of the Programme;

11. *Requests* UNICEF to provide, within existing reporting, updates to the Executive Board on the progress of implementation of recommendations from the evaluation of phase II of the Global Programme until recommendations are completed, and updates on the progress achieved in phase III of the Programme.

*First regular session  
8 February 2024*

### **2024/3**

#### **Update on the development of an overarching system for enterprise risk management**

##### *The Executive Board*

1. *Takes note* of the progress made by UNICEF on the development of an overarching system for enterprise risk management, which asserts risk management as a forward-looking, cross-cutting and overarching activity, and welcomes continuous improvement based on a new vision, strategy and comprehensive multi-year implementation plan;

2. *Recognizes* the responsibility of UNICEF senior management in advancing enterprise risk management as a management tool, and encourages UNICEF to take the necessary steps to further strengthen the enterprise risk management structure and governance, including the roles of the Chief Risk Officer and the Senior Management Risk Committee, and to ensure that risk management is applied at all levels of the organization;

3. *Encourages* UNICEF to address the recommendations of the Board of Auditors regarding the need to define roles and responsibilities for the enterprise risk management system, and requests UNICEF to present an outline for discussion on governance issues, including exploring different options for the timely involvement of the Executive Board;

4. *Reiterates* the need for implementation and monitoring of the risk responses and mitigation efforts, and encourages UNICEF to be mindful of linkages with concurrent oversight initiatives in the organization;



5. *Requests* UNICEF to present an evolved enterprise risk management framework as an item for decision at the annual session of 2024, with a timeline and a general plan for the upcoming development process, and decides to include a recurring agenda item on risk management, for decision, starting in 2025.

*First regular session  
8 February 2024*

#### **2024/4**

#### **UNICEF financial report and audited financial statements for the year ended 31 December 2022 and report of the Board of Auditors, and management response**

##### *The Executive Board*

1. *Welcomes* the unqualified audit opinion for 2022 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2022 ([A/78/5/Add.3](#)) as well as the management response ([E/ICEF/2024/AB/L.2](#));

2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and calls upon UNICEF to take action on the recommendations pending implementation;

3. *Recalls* its decisions 2020/6, paragraph 5, 2021/4, paragraph 3, and 2023/4, paragraph 4, and requests UNICEF to ensure timely implementation of recommendations related to the management of implementing partners.

*First regular session  
8 February 2024*

#### **2024/5**

#### **Private Fundraising and Partnerships: 2024 workplan and proposed budget**

##### *The Executive Board*

1. *Takes note* of the Private Fundraising and Partnerships 2024 workplan and proposed budget ([E/ICEF/2024/AB/L.1](#)) and commends UNICEF for the continued efforts and developments within this area, especially regarding digital fundraising, enhanced engagement with the private sector and other innovative approaches;

2. *Notes* the high, medium and low revenue scenarios for 2024, as shown in table 3 of document [E/ICEF/2024/AB/L.1](#);

3. *Approves* a budget for special purpose activities of \$163.1 million from core resources for results, comprising \$85.0 million for investment funds and \$78.1 million for other private sector fundraising costs, and other resources of \$72.0 million based on the medium scenario presented in table 3;

4. *Authorizes* UNICEF:

(a) To redeploy resources between the various core resources for results budget lines (as detailed in paragraph 2, 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/2024/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 2024 approved workplan;

5. *Approves* an interim one-month allocation for January 2025 of \$16.3 million (or 10 per cent of the special purpose regular resources allocation of \$163.1 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2025;

6. *Encourages* the Executive Director to identify and respond to opportunities in new markets, should they arise between Executive Board sessions, and to notify the Board accordingly via informal briefings.

*First regular session  
8 February 2024*

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