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United Nations Children's Fund

Executive Board

Compendium of decisions adopted by the Executive Board in 2020

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First regular session, 11–13 February 2020

2020/1

Working methods

The Executive Board

1. *Recalls* decision 2019/20 of the Executive Board of the United Nations Children's Fund (UNICEF) on the working methods of the Executive Board and reiterates its requests therein;

2. *Takes note* of the joint response of the Executive Board secretariats on the working methods of the Executive Boards of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Office for Project Services (UNOPS), UNICEF, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Food Programme (WFP);

3. *Takes note with appreciation* of the revised guidelines for the field visits of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, and for the joint field visits of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP;

4. *Requests* the secretariat of the Executive Board of UNICEF, in collaboration with the secretariats of the Executive Boards of UNDP/UNFPA/UNOPS and UN-Women, to submit to Member States, ahead of the annual session of 2020, with a view to conclude discussions on the working methods no later than the second regular session, a concrete proposal for a rearranged annual workplan of the Executive Board for 2021, which includes daily schedules of the three sessions and informal consultations, supported by a detailed comparative analysis of potential implications on items for decisions, overall costs, efficiency and oversight, with a view to reducing the workload of the second regular session by shifting agenda items among formal sessions, as appropriate;

5. *Recalls* decision 2018/14 and stresses the need to continue to harmonize the consideration of common agenda items across the respective Executive Board agendas and requests the secretariat of the Executive Board of UNICEF, in collaboration with the secretariats of the Executive Boards of UNDP/UNFPA/UNOPS and UN-Women, to reflect it in the proposal of a rearranged workplan for 2021;

6. *Also recalls* decision 2018/14 and requests UNICEF management to circulate timely written responses to those questions raised at formal sessions of the Executive Board that could not be answered;

7. *Takes note with appreciation* of the current tracking system of the decisions of the Executive Board and requests the secretariat to put the full text of decisions into the system so that Member States have full oversight on follow-up and fulfilment of decisions, starting in 2019.

*First regular session
13 February 2020*

2020/2

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Cuba, the Democratic Republic of the Congo, Mali and

Paraguay ([E/ICEF/2020/P/L.1–E/ICEF/2020/P/L.4](#)) were made available to Member States for their comments and input from 19 November to 9 December 2019, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Cuba, the Democratic Republic of the Congo, Mali and Paraguay ([E/ICEF/2020/P/L.1–E/ICEF/2020/P/L.4](#)).

*First regular session
12 February 2020*

2020/3

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the first two-month extensions of the country programmes for Argentina and Uruguay; and the first one-year extensions of the country programmes for Colombia, Lebanon, Tajikistan and Zimbabwe, all of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2020/P/L.5](#);

2. *Approves* the three-month extension of the country programme for South Africa, following a previous 15-month extension and a previous one-year extension, as presented in table 2 of document [E/ICEF/2020/P/L.5](#).

*First regular session
13 February 2020*

2020/4

Extension of the Vaccine Independence Initiative and its revolving fund

The Executive Board

Approves a five-year extension of the Vaccine Independence Initiative for the period 2021 to 2025, in accordance with the terms of the original document approved by the Executive Board in 1991 ([E/ICEF/1991/P/L.41](#)) and as amended by the Board in its decision 2015/5.

*First regular session
13 February 2020*

2020/5

Evaluation of innovation in UNICEF work, and management response

The Executive Board

1. *Welcomes* the evaluation of innovation in UNICEF work and its summary ([E/ICEF/2020/3](#)) and takes note of the recommendations and the UNICEF management response ([E/ICEF/2020/4](#));

2. *Emphasizes* the continued importance of cooperation by UNICEF with other United Nations agencies with regard to the development and implementation of innovations, and encourages UNICEF to include information on such cooperation in future reporting;

3. *Encourages* UNICEF to work in close cooperation with the Principal Adviser, Organizational Culture, to succeed in achieving an open and innovative work culture within UNICEF.

*First regular session
13 February 2020*

**2020/6
UNICEF financial report and audited financial statements for the year ended 31
December 2018 and report of the Board of Auditors, and management response**

The Executive Board

1. *Takes note* of the report of the Board of Auditors for the financial period that ended on 31 December 2018 ([A/74/5/Add.3](#)) as well as the management response ([E/ICEF/2020/AB/L.2](#));
2. *Notes* the unqualified audit opinion for 2018 issued by the Board of Auditors for UNICEF;
3. *Calls* for UNICEF management to systematically continue to improve the maturity of risk management at all levels, particularly strengthening accountability and implementation of the internal control frameworks;
4. *Requests* UNICEF to prioritize the follow-up of those identified organizational weaknesses that pose the greatest risks to results achievement;
5. *Also requests* UNICEF to take all necessary measures, including the capacity-building of implementing partners, to ensure the full implementation of the principles and processes stipulated in the Harmonized Approach to Cash Transfers (HACT) in all its country offices and regional offices.

*First regular session
13 February 2020*

**2020/7
Private Fundraising and Partnerships: 2020 workplan and proposed budget**

The Executive Board

1. *Notes* the high, medium and low revenue scenarios for 2020, as shown in table 3 of document [E/ICEF/2020/AB/L.1](#);
2. *Approves* a budget for special purpose activities of \$151.4 million from regular resources, comprising \$85 million for investment funds and \$66.4 million for other private sector fundraising costs, and the establishment of an other resources ceiling of \$59.9 million based on the medium scenario in table 3;
3. *Authorizes* UNICEF
 - (a) To redeploy resources between the various regular resources budget lines (as detailed in paragraph 1, above), up to a maximum of 10 per cent of the amounts approved;
 - (b) To increase or decrease expenditures up to the levels indicated in columns I and III of table 3 of document [E/ICEF/2020/AB/L.1](#) should the apparent revenue from fundraising increase or decrease 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 2020 approved workplan;

4. *Encourages* the Executive Director to identify and respond to new market opportunities, should they arise, between Executive Board sessions and to notify the Board accordingly;

5. *Approves* an interim one-month allocation for January 2021 of \$15.1 million (or 10 per cent of the special purpose regular resources allocation of \$151.4 million), to be absorbed in the annual Private Fundraising and Partnerships budget for 2021;

6. *Notes with appreciation* that UNICEF will present a full report on the implementation of the Private Sector Plan 2018–2021: IMPACT for Every Child at the second regular session of 2020.

*First regular session
13 February 2020*

Annual session, 29 June–2 July 2020

2020/8

Report on the midterm review of the UNICEF Strategic Plan, 2018–2021 and annual report for 2019 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the report on the midterm review of the UNICEF Strategic Plan, 2018–2021 and annual report for 2019 of the Executive Director of UNICEF, as well as the proposed revised results framework for the UNICEF Strategic Plan, 2018–2021; the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the report on the implementation of the common chapter of the Strategic Plans, 2018–2021 of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations Children’s Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women); lessons learned; and the data companion and scorecard, and decides to transmit the reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;

2. *Notes with appreciation* the UNICEF response to COVID-19 in line with United Nations system-wide efforts and requests UNICEF to provide an update on its work and contribution to the system-wide effort at the global, regional and country levels to address the impact of the pandemic on children and on its operations and programmatic activities, beginning with the second regular session of 2020;

3. *Calls* for UNICEF to ensure the delivery of the objectives of the Strategic Plan, 2018–2021 in the context of the COVID-19 crisis, and to continue to work as part of a coordinated international response, with a focus on supporting programme countries to build back better while mainstreaming environmentally sustainable policies in its operational activities, leaving no one behind;

4. *Takes note* of the results achieved at mid-point, and requests UNICEF to accelerate efforts, while recognizing that the impact of COVID-19 on the implementation of the Strategic Plan, 2018–2021 during its second half is unknown;

5. *Notes* the priority of UNICEF to accelerate the mainstreaming of action on climate change, and requests UNICEF to report to the Executive Board in the annual report of the Executive Director on its operational and programming targets, corresponding efforts and results, including through its environmental and social

safeguards, to make its programmes and operations consistent with climate resilience and low-carbon development as outlined in the revised results framework for the UNICEF Strategic Plan, 2018–2021;

6. *Takes note with appreciation* of the clear and active commitment of UNICEF to building a positive work culture in response to the report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority and the addition of the fifth “enabler” on organizational culture to the Strategic Plan to institutionalize accountability;

7. *Urges* UNICEF to improve progress towards the partially met outputs of the Strategic Plan, 2018–2021, including in the areas of education, HIV/AIDS and child poverty, and requests UNICEF to analyse and assess the targets set for the outputs of the Strategic Plan, 2018–2021, especially those which have consistently been under- and over-achieved, and present the findings to the Executive Board in the context of consultation on the Strategic Plan, 2022–2025, including by factoring in the challenges of the existing strategies to reflect new and revised strategies for achieving its outputs;

8. *Requests* UNICEF to take into account the lessons learned from the first two years of implementation of the Strategic Plan, 2018–2021, as well as from its previous strategic plans;

9. *Takes note with appreciation* of the course of action proposed in the midterm review of the Strategic Plan, 2018–2021, and requests UNICEF to start preparations early for the Strategic Plan, 2022–2025, in full consultation with the Executive Board, taking into account the lessons learned from the midterm review, the joint report on the evaluability assessment of the common chapter, dated 30 March 2020, and the outcome of the 2020 quadrennial comprehensive policy review for development of the United Nations system, and also requests UNICEF to ensure a participatory and timely process for the development of the Strategic Plan, 2022–2025, with sufficient time for all Member States to consult and to provide feedback on draft versions of the Strategic Plan, and to provide an indicative timetable at the second regular session of 2020;

10. *Welcomes* UNICEF progress towards achieving the outputs of the Strategic Plan, 2018–2021, and encourages UNICEF to further accelerate progress on the agreed commitments and mandates under the United Nations development system reform, including the funding compact and General Assembly resolutions on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, in the remaining period of the Strategic Plan, 2018–2021;

11. *Takes note with appreciation* of the UNICEF commitment to United Nations development system reform and encourages UNICEF to continue to work closely with United Nations entities, under the leadership of resident coordinators and within United Nations country teams, as well as with relevant stakeholders and other development partners, to support country efforts towards the Sustainable Development Goals through the United Nations Sustainable Development Cooperation Framework;

12. *Requests* UNICEF to accelerate its efforts to implement the common chapter, together with UNDP, UNFPA and UN-Women, including by developing the necessary tracking framework within the respective integrated results and resources frameworks of their current strategic plans, following the recommendations of the joint report on the evaluability assessment of the common chapter, dated 30 March 2020, and in the context of the repositioning of the United Nations development system, as laid out in General Assembly resolution [72/279](#), and also requests UNICEF

to present a joint update on progress to the Executive Board at the second regular session of 2020;

13. *Notes* that UNICEF needs to scale up the implementation of its funding compact commitments, many of which are set for 2021, and requests UNICEF to continue the practice of providing a written update and informal briefing in the context of the structured funding dialogues, prior to the second regular session of 2020, on how the outcomes of the midterm review of the Strategic Plan, 2018–2021 relate to the effective implementation of the funding compact in the remaining period of the Strategic Plan, 2018–2021.

Annual session
2 July 2020

2020/9

Annual report on UNICEF humanitarian action

The Executive Board

1. *Takes note with appreciation* of the annual report on UNICEF humanitarian action and welcomes the outlined efforts and planned measures to further improve the quality and reach of UNICEF humanitarian efforts, including in response to the lessons learned outlined in the midterm review of the UNICEF Strategic Plan, 2018–2021;

2. *Also takes note with appreciation* of the increased focus of UNICEF on the most vulnerable children in humanitarian response, and requests UNICEF to report on its efforts in this regard, as well as on taking into account the specific needs of girls and boys and the promotion of gender equality in humanitarian response as outlined under its own Strategic Plan, 2018–2021, within its annual report on UNICEF humanitarian action;

3. *Encourages* UNICEF to intensify efforts to provide quality education in humanitarian settings in light of the current learning crisis, including through the use of innovations and technologies.

Annual session
2 July 2020

2020/10

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Ethiopia and South Africa ([E/ICEF/2020/P/L.7](#) and [E/ICEF/2020/P/L.8](#)) were made available to Member States for their comments and input from 6 to 24 April 2020, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Ethiopia and South Africa ([E/ICEF/2020/P/L.7](#) and [E/ICEF/2020/P/L.8](#)).

Annual session
1 July 2020

2020/11**Extensions of ongoing country programmes***The Executive Board*

1. *Takes note* of the first one-year extension of the country programme for Algeria and the first two-month extension of the country programme for Côte d'Ivoire, both of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2020/P/L.9](#);

2. *Approves* the three-month extension of the country programme for the Syrian Arab Republic, following two previous one-year extensions and one nine-month extension, as presented in table 2 of document [E/ICEF/2020/P/L.9](#).

*Annual session**2 July 2020***2020/12****Evaluation reports and management responses***The Executive Board*

1. *Takes note* of the following documents presented to the Executive Board at the annual session of 2020:

(a) Annual report for 2019 on the evaluation function in UNICEF ([E/ICEF/2020/12](#)) and its management response ([E/ICEF/2020/13](#));

(b) Evaluation of the UNICEF Gender Action Plan, its summary ([E/ICEF/2020/14](#)) and its management response ([E/ICEF/2020/15](#));

2. *Also takes note* of the increase in overall evaluation expenditure to 0.86 per cent of total programme expenditure in 2019;

3. *Takes note with concern* of the substantial regional differences with regard to expenditures, requests UNICEF to increase the number of evaluations submitted per year by country offices in regions with low submission rates compared with other regions, recalls its decisions 2018/10 and 2019/14 and requests UNICEF to accelerate efforts to reach the target of 1 per cent by the end of 2020 without compromising the quality of evaluations;

4. *Takes note* of the delayed implementation of evaluation management-response actions, notably at headquarters, and calls upon UNICEF to accelerate their implementation across all regions;

5. *Encourages* UNICEF to continue to strengthen evaluation capacity at the regional and country levels;

6. *Takes note* of the importance of the Evaluation Pooled Fund for evaluation capacity development and the decentralized management of evaluations and encourages UNICEF to incorporate the Evaluation Pooled Fund into the integrated budget of the next UNICEF strategic plan to ensure, together with the allocation of other resources, the continuous funding of the evaluation function;

7. *Recognizes* the unprecedented challenges posed by the COVID-19 pandemic and encourages UNICEF to commission different kinds of evaluative work that contribute to evidence on the effect of COVID-19 on the programmatic work of UNICEF and that enable adaptive programme management and organizational learning;

8. *Acknowledges* the conclusions reached by the evaluation offices of

UNICEF, the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in their evaluability assessment of the common chapter and requests management, in consultation with the independent evaluation offices, to develop the necessary tracking framework within the respective integrated results and resources frameworks of their current strategic plans, following the recommendations of the joint report on the evaluability assessment of the common chapter, dated 30 March 2020;

9. *Welcomes* the UNICEF management response to the evaluation of the UNICEF Gender Action Plan and notes with appreciation the UNICEF commitment to increase accountability and the mainstreaming of gender throughout the organization for improved gender-equality results;

10. *Requests* UNICEF to report to the Executive Board at the annual session of 2021, within existing reporting mechanisms, on the organization's sustained efforts to strengthen its gender-related expertise at the country level;

11. *Notes with appreciation* the commitment of UNICEF to a transformative approach to gender programming in line with its mandate and in collaboration with national authorities.

*Annual session
2 July 2020*

2020/13

Report on the midterm review of the UNICEF integrated budget, 2018–2021

The Executive Board

1. *Takes note* of the midterm review of the UNICEF integrated budget, 2018–2021, presented in response to the request of the Executive Board in its decision 2017/14;

2. *Approves* the revised integrated resource plan as the financial framework for the UNICEF Strategic Plan, 2018–2021, based on projections of resources available, utilization and working capital required for liquidity;

3. *Notes and approves* the proposal made by UNICEF for the following budgets:

(a) For the Global and Regional Programme, an increase in the approved budget from regular resources from \$220.0 million to \$243.5 million, subject to the availability of resources, and an increase in the ceiling from other resources from \$810.2 million to \$930.1 million, subject to the receipt of contributions to other resources, for 2018–2021;

(b) An appropriation for the institutional budget for the period 2018–2021 of \$2.3 billion to cover the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments, noting that the revised projected funding for the appropriation is \$1.0 billion from regular resources and \$1.3 billion from cost recovery from other resources;

(c) In addition to the appropriation of \$2.3 billion, the projected funding for the institutional budget of \$134.0 million from other resources for development effectiveness and United Nations development coordination, subject to the receipt of contributions to other resources;

4. *Notes*, within special purpose activities, the projected utilization of

resources for:

(a) The amounts required in accordance with the UNICEF Financial Regulations and Rules to defray the costs of the administration by UNICEF of special accounts on behalf of others, including procurement services and the Office of the Special Representative of the Secretary-General on Violence against Children;

(b) Private sector fundraising, for which budgets will be submitted annually for consideration and approval by the Executive Board at its first regular session;

5. *Requests* the Executive Director to:

(a) Provide actual financial information, following the format of the integrated resource plan, and assess performance against the integrated budget in her annual report to the Executive Board;

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

6. *Requests* UNICEF to include information on imbalances across programmatic and outcome areas as well as Goal Areas as part of existing reporting ahead of the structured funding dialogues at the second regular session of 2020 of the Executive Board;

7. *Notes* the information provided on the actual implementation of the revised cost-recovery methodology;

8. *Renews* the authority given to the Executive Director to establish additional senior-level positions on an as-needed basis, to be funded from within the approved institutional budget envelope for the planning period, and requests that the Executive Board be informed annually of the number of positions established, in the annual report of the Executive Director;

9. *Notes* that a revolving Working Capital Fund under the regular resources sub-account has been established, and will be funded by allocating a portion of the investment revenue as an internal financing mechanism under the regular resources sub-account;

10. *Approves* that the Executive Director, with the advice of the Comptroller, can advance funds from the revolving Working Capital Fund to offices and divisions for the implementation of country programmes to ensure the continued financing of projects within established risk-management parameters, on the condition that the funds be repaid within the period set;

11. *Requests* UNICEF to report annually to the Executive Board on the status of the revolving Working Capital Fund in the document entitled “UNICEF Strategic Plan: updated financial estimates”, which is presented to the Executive Board at the second regular session;

12. *Also requests* UNICEF to provide the Executive Board with the operational guidelines for the fund at the second regular session of 2020 of the Board;

13. *Further requests* UNICEF to ensure that the fund is managed effectively and transparently based on best practice from similar mechanisms; that advances from the fund are provided only where there is a high probability of repayment by donors, in line with the current practice; and that the fund does not contribute to a further increase in other resources at the expense of regular resources;

14. *Requests* UNICEF to review at the first second regular session after the first

full year of operation of the fund to what extent the fund functions as intended and whether there are any unintended negative consequences of the establishment of the fund;

15. *Also requests* UNICEF to integrate into the structured funding dialogue at the second regular session of 2020, in alignment with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity on Gender Equality and the Empowerment of Women (UN-Women), an update on the impact of COVID-19 on UNICEF funding streams in terms of both volume and quality with regard to the extent and thematic focus of the earmarking of funds, taking into account the funding compact;

16. *Notes with appreciation* the efficiency gains and the relative increase in the programmatic budget, while noting the need to continue to ensure the highest quality of programming and requesting UNICEF to ensure adequate investments in corresponding development effectiveness activities.

*Annual session
2 July 2020*

Second regular session, 8–11 September 2020

2020/14

Working methods

The Executive Board

1. *Takes note with appreciation* of the joint paper with concrete proposals for rearranged annual workplans of the Executive Boards for 2021, prepared by the secretariats of the Executive Boards of the United Nations Development Programme, the United Nations Population Fund, the United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);

2. *Approves* the proposed shift in items among formal sessions, which seeks to reduce the workload of the second regular session;

3. *Requests* the secretariat to ensure that sufficient time is allotted to each session of the Executive Board and each of their items as well as to the respective informal consultations to enable the Executive Board to exercise its oversight function.

*Second regular session
11 September 2020*

2020/15

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Belarus, Bosnia and Herzegovina, Colombia, Indonesia, Kazakhstan, Serbia and Kosovo (under Security Council resolution [1244 \(1999\)](#)), Timor-Leste, Turkey, Turkmenistan and Uganda ([E/ICEF/2020/P/L.11–E/ICEF/2020/P/L.20](#) and [E/ICEF/2020/P/L.18/Add.1](#)) were made available to Member States for their comments and input from 16 June to 8 July 2020;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for

Belarus, Bosnia and Herzegovina, Colombia, Indonesia, Kazakhstan, Serbia and Kosovo (under Security Council resolution 1244 (1999)), Timor-Leste, Turkey, Turkmenistan and Uganda ([E/ICEF/2020/P/L.11–E/ICEF/2020/P/L.20](#) and [E/ICEF/2020/P/L.18/Add.1](#)).

*Second regular session
10 September 2020*

2020/16

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the first two-month extensions of the country programmes for Armenia, Azerbaijan, China, Eswatini, Georgia, Malaysia, North Macedonia, Panama, Somalia and Uzbekistan; the five-month extension of the country programme for Argentina, following a previous two-month extension; and the first one-year extensions of the country programmes for Bangladesh, Cameroon, El Salvador, Guinea-Bissau, Libya, Maldives, Mozambique and Oman, all of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2020/P/L.21/Rev.1](#);

2. *Approves* the two-month extension of the country programme for Tunisia, following a one-year extension; the two-month extension of the country programme for the Syrian Arab Republic, following two consecutive one-year extensions, a nine-month extension and a three-month extension; the six-month extension of the country programme for Madagascar, following a one-year extension; the one-year extensions of the country programmes for Guatemala and the Bolivarian Republic of Venezuela, both following previous one-year extensions; the two-year extension of the country programme for Burkina Faso; and the two-year extension of the country programme for Yemen, following two consecutive one-year extensions, a two-year extension and a one-year extension, as presented in table 2 of document [E/ICEF/2020/P/L.21/Rev.1](#).

*Second regular session
11 September 2020*

2020/17

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

The Executive Board

1. *Takes note* of the structured dialogue on financing the results of the UNICEF Strategic Plan, 2018–2021 ([E/ICEF/2020/21](#));

2. *Welcomes* the efforts made by UNICEF jointly with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to improve the structured funding dialogues;

3. *Notes* the importance of sufficient and predictable regular resources, which are critical for UNICEF to be able to accelerate programming to meet the child-related Sustainable Development Goals and to equitably reach all children, everywhere, so that they can fulfil their rights;

4. *Stresses* the importance of funding predictability and urges the Member States to prioritize regular resources and multi-year pledges for 2020 and future years,

given that reductions in regular resources jeopardize the ability of UNICEF to achieve the results of the UNICEF Strategic Plan, 2018–2021;

5. *Requests* UNICEF to update the Executive Board ahead of the annual session of 2021 and report at the second regular session of 2021, as part of the structured funding dialogue, on how UNICEF will mitigate the effects of potential decreases in regular and other resources, including the impact on the implementation of the Strategic Plan;

6. *Recognizes* the progress made by UNICEF on entity-specific commitments of the funding compact and requests UNICEF to engage with United Nations development system entities and the United Nations Development Coordination Office in the Office's coordination of a further harmonization of these indicators across the United Nations development system while maintaining their entity-specific relevance;

7. *Notes* the lack of a commonly agreed definition for "joint activities" and requests UNICEF to engage with United Nations development system entities and the United Nations Development Coordination Office in the Office's coordination of the formulation of a system-wide definition of joint-activity expenditures undertaken by the United Nations development system entities that accurately reflects the cooperation taking place among United Nations development system entities on joint development activities;

8. *Requests* UNICEF to continue to support the full implementation of the Business Operations Strategy across all United Nations country teams by 2021;

9. *Also requests* UNICEF to present information on its strategies for and approaches to increasing the level of thematic contributions, as well as the challenges, at the second regular session of 2021.

*Second regular session
11 September 2020*

2020/18

Evaluation of the UNICEF contribution to education in humanitarian situations, and management response

The Executive Board

1. *Takes note with appreciation* of the evaluation of the UNICEF contribution to education in humanitarian situations, its summary ([E/ICEF/2020/19](#)) and conclusions and welcomes its management response ([E/ICEF/2020/20](#));

2. *Supports* UNICEF management in its follow-up and implementation of all recommendations made in the evaluation, in particular with regard to promoting equal education opportunities;

3. *Requests* UNICEF to continue to provide global leadership on education in emergencies, services and supplies and to deepen integrated approaches to promoting girls' and adolescent mothers' education in emergencies and protracted crises and to promoting equitable learning opportunities, gender equality and disability inclusion in and through education efforts;

4. *Welcomes* the advocacy role of UNICEF in prioritizing and increasing funding to education in emergencies, with particular attention to flexible financing to enable the allocation of resources according to the needs of affected regions.

*Second regular session
11 September 2020*

2020/19

Report of the Ethics Office of UNICEF for 2019, and management response

The Executive Board

1. *Takes note* of the report of the Ethics Office of UNICEF for 2019 (E/ICEF/2020/22) and its management response (E/ICEF/2020/23);
2. *Also takes note* of the comprehensive implementation of recommendations with regard to the Conflict of Interest and Financial Disclosure Programme and welcomes the achievement of a 100 per cent compliance rate;
3. *Requests* UNICEF to provide sufficient resources to the Ethics Office based on the assessment of the level of resources and requests UNICEF and the Ethics Office to continue to report on the adequacy of resources made available to the Ethics Office;
4. *Takes note* of observations made in the report of the Ethics Office for 2019 (E/ICEF/2020/22) as well as the report of the Audit Advisory Committee with regard to potential overlaps and duplications within the UNICEF accountability framework and requests UNICEF to present to the Executive Board at the annual session of 2021 a reviewed accountability framework structure clarifying the distinct responsibilities of pertinent UNICEF units and roles.

*Second regular session
11 September 2020*

2020/20

Office of Internal Audit and Investigations 2019 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2019 annual report to the Executive Board (E/ICEF/2020/AB/L.3), its addendum (E/ICEF/2020/AB/L.3/Add.1) and its management response (E/ICEF/2020/AB/L.4) as well as the UNICEF Audit Advisory Committee 2019 annual report to the Executive Board;
2. *Welcomes* the overall opinion of the adequacy and effectiveness of the organization's framework of governance, risk management and control;
3. *Also welcomes* the conclusion of the external quality assessment of the internal audit function by the Institute of Internal Auditors, which issued its report in November 2019 in which UNICEF received the top rating of general conformance with the International Standards for the Professional Practice of Internal Auditing and with the Institute of Internal Auditors' Code of Ethics;
4. *Takes note* of the assessment of the Office of Internal Audit and Investigations that its resources are inadequate for the fulfilment of its mandate and requests UNICEF to ensure adequate resources and staffing capacities for the Office;
5. *Encourages* UNICEF to work with the United Nations Development Programme, the United Nations Population Fund, the United Nations Office for Project Services, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Food Programme and agree on harmonized definitions and reporting for audit and investigation matters and, where applicable, to provide the Executive Board with a more coherent overview of findings and results.

2020/21**Update on the implementation of the recommendations made in the independent panel review of the UNICEF response to protection from sexual exploitation and abuse; the Morgan Lewis report on sexual harassment investigations conducted by the UNICEF Office of Internal Audit and Investigations; and the report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority***The Executive Board*

1. *Takes note* of the report on the update on the implementation of the recommendations made in the independent panel review of the UNICEF response to protection from sexual exploitation and abuse; the Morgan Lewis report on sexual harassment investigations conducted by the UNICEF Office of Internal Audit and Investigations; and the report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority (E/ICEF/2020/24);

2. *Takes note with appreciation* of the update provided by UNICEF on the implementation of the recommendations made in the independent panel review of the UNICEF response to protection from sexual exploitation and abuse; the Morgan Lewis report on sexual harassment investigations conducted by the UNICEF Office of Internal Audit and Investigations; and the report of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority, and notes with appreciation the increasing inter-agency cooperation;

3. *Notes* progress made and the need for continued effort and focus on preventing and taking immediate action on tackling sexual exploitation, abuse and sexual harassment, including ensuring that policies and procedures deliver impact and are resourced sufficiently, and that proposed actions are implemented at the country, regional and global levels;

4. *Requests* UNICEF to continue to take action to ensure a victim-centred, system-wide and coherent approach at all levels to prevent and tackle sexual exploitation and abuse and sexual harassment, while leveraging its mandate, and to address the increased risk of sexual exploitation and abuse and sexual harassment during the COVID-19 response and recovery;

5. *Also requests* UNICEF to continue to provide updates to the Executive Board on how UNICEF is preventing and responding to sexual exploitation and abuse and sexual harassment in its policies, procedures and operations at all levels, taking into account the recommendations from the independent review;

6. *Encourages* UNICEF to give the same level of consideration to all the issues raised in the 2019 report of the Independent Task Force and requests UNICEF to highlight in particular its actions taken in implementing the Independent Task Force's recommendations related to abuse of authority in its next update on this matter at the annual session of 2021;

7. *Takes note with appreciation* of the establishment of an Internal Task Team on Anti-Racism and Discrimination and requests UNICEF to report to the Executive Board at the annual session of 2021 on the work of this task team and on UNICEF actions to prevent and respond to all forms of discrimination, including racism and racial discrimination, in its policies, procedures and programmes.

*Second regular session
11 September 2020*

2020/22

UNICEF Strategic Plan: updated financial estimates, 2020–2023

The Executive Board

1. *Takes note* of the planned financial estimates for the period 2020–2023 as contained in document [E/ICEF/2020/AB/L.7](#) as a flexible framework for supporting UNICEF programmes;

2. *Approves* the integrated resources framework of planned financial estimates for the period 2020–2023, and approves the preparation of country programme expenditure submissions to the Executive Board of up to \$0.88 billion from regular resources in 2021, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Requests* UNICEF to provide annual updates to the Executive Board on the progress of funding its reserves for staff liabilities;

4. *Takes note* of the proposed and projected income-expenditure ratio of UNICEF for the period 2021–2023 and the corresponding reduction in the available balance of regular resources and other resources and requests UNICEF to closely monitor financial risks in light of the reduced cash reserves, and furthermore encourages UNICEF to maintain the level of liquidity in regular resources over the period of the next Strategic Plan at a minimum threshold of the equivalent of expenditure for three months.

*Second regular session
11 September 2020*

2020/23

Private Fundraising and Partnerships: financial report for the year ended 31 December 2019

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2019 ([E/ICEF/2020/AB/L.8](#));

2. *Recognizes* the funding model of UNICEF, which relies on significant contributions from the private sector;

3. *Takes note with concern* of the significant shortfalls in private-sector revenue compared with the original 2019 target and the decrease of regular resource revenue compared with the previous year and encourages UNICEF to review private-sector revenue growth targets ahead of the elaboration of the Private Fundraising and Partnerships: 2021 workplan and proposed budget, to be presented at the first regular session of 2021;

4. *Encourages* UNICEF to continue digital investments, the identification of alternative financing solutions and the business for results initiative, and requests UNICEF to present in the Private Fundraising and Partnerships: 2021 workplan and proposed budget, to be presented at the first regular session of 2021, its strategic approach thereof, including more information on the envisaged revolving fund;

5. *Also encourages* UNICEF to increase its efforts in the fundraising of regular resources from private-sector sources beyond individual donors, including

from philanthropists, foundations and businesses, and to report on successes and challenges at the second regular session of 2021.

*Second regular session
11 September 2020*

2020/24

Joint comprehensive proposal on the cost-recovery policy

The Executive Board

1. *Approves* the joint comprehensive cost-recovery policy ([DP/FPA-ICEF-UNW/2020/1](#)), including cost-classification categories, methodology and rates, effective 1 January 2022;

2. *Requests* UNICEF, in collaboration with the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to adapt the presentation of the National Committees' rates in table 4 of the policy, clarifying that in the case of UNICEF, the 5 per cent rate is applicable only to thematic contributions raised by National Committees;

3. *Resolves* that the comprehensive cost-recovery policy as outlined in document [DP/FPA-ICEF-UNW/2020/1](#) supersedes the previous cost-recovery policy, including cost-classification categories, methodology and rates;

4. *Decides* that agreements signed prior to 1 January 2022 will be honoured using the existing cost-recovery rates (per Executive Board decision 2013/5) and that new agreements as well as revisions of existing agreements that result in additional/new contributions signed after 1 January 2022, will comply with the rates in the cost-recovery policy as approved in this decision;

5. *Requests* 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;

6. *Also requests* UNICEF, in collaboration with UNDP, UNFPA and UN-Women, to present, in a harmonized way in their existing reporting the calculations of the notional cost-recovery rates in their respective integrated budget documents;

7. *Further requests* UNICEF, in collaboration with UNDP, UNFPA and UN-Women, to present a comprehensive review of the cost-recovery policy and its implementation for decision at the second regular session of 2024, and requests UNICEF to work with UNDP, UNFPA and UN-Women to organize a briefing in 2023 to present a joint timeline for the review and preliminary observations and findings from the implementation of the cost-recovery policy.

*Second regular session
11 September 2020*