

Compendium of decisions by the Executive Board in 2009

Second regular session 14-16 September 2009

- 2009/13 Proposed programme of work for the Executive Board sessions in 2010
- 2009/14 Draft country programme documents
- 2009/15 Extensions of ongoing country programmes
- 2009/16 Advocacy, programme development and intercountry programmes
Programme budget estimates for the 2010-2011 biennium
- 2009/17 Recommendation for approval of additional regular resources for approved country programmes
- 2009/18 Annual report on the evaluation function and major evaluations in UNICEF
- 2009/19 Annual report on internal audit
- 2009/20 Biennial support budget for 2010-2011
- 2009/21 Medium-term strategic plan: planned financial estimates 2009-2012

2009/13

Proposed programme of work for the Executive Board sessions in 2010

The Executive Board

Adopts the proposed programme of work for Executive Board sessions in 2010, as a flexible framework, subject to revisions as appropriate in the course of the year.

*Second regular session
16 September 2009*

2009/14

Draft country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country programmes of cooperation:

<i>Region/country</i>	<i>Period</i>	<i>Regular resources</i>	<i>Other resources</i>	<i>Document E/ICEF/2009/</i>
Eastern and Southern Africa				
Uganda	2010-2014	106 440 000	134 890 295	P/L.27
The Americas and the Caribbean				
Argentina	2010-2014	3 750 000	36 250 000	P/L.28
Guatemala	2010-2014	4 230 000	30 000 000	P/L.29

*Second regular session
16 September 2009*

2009/15

Extensions of ongoing country programmes

The Executive Board

1. Takes note of the one-year extensions of the country and area programmes approved by the Executive Director, as indicated in table 1, for Azerbaijan, Chile, the Democratic People's Republic of Korea, the Islamic Republic of Iran, Palestinian children and women, Serbia, Somalia and Uruguay;

2. Approves the two-year extensions for the Philippines and Mozambique, as presented in table 2.

*Second regular session
16 September 2009*

2009/16

Advocacy, programme development and intercountry programmes

Programme budget estimates for the 2010–2011 biennium

The Executive Board

Decides:

(a) To approve a regular resources programme budget of \$31,450,000 for advocacy and programme development during the 2010–2011 biennium for headquarters and regional offices, as per the following details:

(In thousands of United States dollars)

Headquarters	
Programmes	4 400
Policy and Practice	3 650
Office of Emergency Programmes	1 050
Communication	7 200
Evaluation Office	2 200
Public Alliances and Resource Mobilization Office (New York, Brussels and Tokyo)	100
Private Fundraising and Partnerships (Geneva and New York)	600
Executive Office	600
Office of Research	1 800
Supply	1 000
Subtotal	22 600
Regional offices	
Eastern and Southern Africa	1 500
West and Central Africa	1 500
Americas and the Caribbean	950
East Asia and the Pacific	1 500
South Asia	950
Middle East and North Africa	950
Central and Eastern Europe and the Commonwealth of Independent States	1 500
Subtotal	8 850
Total	31 450

(b) That a programme budget ceiling of \$496,225,000 for other resources is approved for the 2010–2011 biennium, subject to the availability of specific-purpose contributions, as follows:

(In thousands of United States dollars)

Headquarters	164 400
Regional offices	171 825
Intercountry programmes	160 000
Total	496 225

(c) If necessary, other resources in excess of indicated amounts for specific programme areas and regions can be received, provided that the total amount of funds received is within the approved limit.

*Second regular session
16 September 2009*

2009/17

Recommendation for approval of additional regular resources for approved country programmes

The Executive Board

1. *Recalls* that regular resources planning levels for country programmes are established on the basis of the planned financial estimates approved by the Executive Board on an annual basis, taking into account the latest projections of income and expenditures, and using the modified system for allocation of regular resources for programmes endorsed by the Executive Board (Executive Board decisions 1997/18 and 2008/15);

2. *Recalls* that regular resources planning levels are posted on the UNICEF Executive Board website;

3. *Approves* a total of \$186,303,485 in regular resources to fund, for 2010, the approved country programmes of the 29 countries (shown in the table to document E/ICEF/2009/P/L.30) whose regular resources planning levels, based on the modified allocation system and estimated global levels of regular resources available for programmes, are higher than the levels originally approved by the Executive Board.

Table
Additional regular resources (RR) 2010*

(In United States dollars)

<i>Region/country</i>	<i>Document E/ICEF/</i>	<i>Approved programme duration</i>	<i>2010 Planning level</i> (A)	<i>2010 RR Balance</i> (B)	<i>Additional RR to be approved</i> (A-B)
West and Central Africa					
Burkina Faso	2005/P/L.3/Rev.1	2006-2010	15,149,000	–	15,149,000
Cape Verde	2005/P/L.31/Add.1	2006-2010	750,000	692,673	57,327
Central African Republic	2006/P/L.39	2007-2011	3,863,000	1,402,000	2,461,000
Chad	2005/P/L.32/Rev.1	2006-2010	11,317,000	–	11,317,000

* 2010 planning levels (column A) are indicative figures based on “Programme Planning Levels for Regular Resources 2009”.

Ghana	2005/P/L.4/Rev.1	2006-2010	8,611,000	–	8,611,000
Guinea	2006/P/L.9/Rev.1	2007-2011	7,228,000	–	7,228,000
Mauritania	2008/P/L.22	2009-2010	1,804,000	1,443,200	360,800
Senegal	2006/P/L.41	2007-2011	5,346,000	1,640,000	3,706,000
Sierra Leone	2007/P/L.9	2008-2010	8,643,000	3,080,000	5,563,000
Subtotal by region					54,453,127
Eastern and Southern Africa					
Ethiopia	2006/P/L.2	2007-2011	40,053,000	1,102,075	38,950,925
Namibia	2005/P/L. 1/Corr.1	2006-2010	750,000	514,759	235,241
Swaziland	2005/P/L.30/Corr.1	2006-2010	751,000	676,000	75,000
United Republic of Tanzania	2006/P/L.37/Rev.1	2007-2010	20,748,000	–	20,748,000
Zambia	2006/P/L.38/Rev.1	2007-2010	8,559,000	–	8,559,000
Zimbabwe	2006/P/L.6/Rev.1	2007-2011	4,681,000	406,636	4,274,364
Subtotal by region					72,842,530
East Asia and Pacific					
Cambodia	2005/P/L. 7	2006-2010	6,506,000	–	6,506,000
Indonesia	2005/P/L.35	2006-2010	5,539,000	4,942,000	597,000
Malaysia	2007/P/L.16	2008-2010	750,000	250,000	500,000
Myanmar	2005/P/L.9/Rev.1	2006-2010	16,717,000	8,538	16,708,462
Subtotal by region					24,311,462
Central and Eastern Europe and Commonwealth of Independent States					
Albania	2005/P/L.13	2006-2010	750,000	596,034	153,966
Belarus	2005/P/L.14/Corr.1	2006-2010	750,000	531,000	219,000
Georgia	2005/P/L.16	2006-2010	750,000	480,000	270,000
Kyrgyzstan	2004/P/L.14	2005-2010	920,000	469,000	451,000
Subtotal by region					1,093,966
Americas and the Caribbean					
Guyana	2005/P/L.34	2006-2010	750,000	552,000	198,000
Panama	2006/P/L.49	2007-2011	750,000	450,000	300,000
Subtotal by region					498,000
Middle East and North Africa					
Yemen	2006/P/L.26	2007-2011	7,153,000	3,019,000	4,134,000

Subtotal by region						4,134,000
South Asia						
Bangladesh	2005/P/L.12	2006-2010	22,482,000	74,600	22,407,400	
Nepal	2007/P/L.52	2008-2010	6,832,000	6,644,000	188,000	
Pakistan	2008/P/L.11	2009-2010	17,529,000	11,154,000	6,375,000	
Subtotal by region						28,970,400
Total						186,303,485

*Second regular session
16 September 2009*

2009/18

Annual report on the evaluation function and major evaluations in UNICEF

The Executive Board

1. *Recalls* that the mandate of the evaluation function is to evaluate the effectiveness and efficiency of UNICEF programmes and results (paragraph 1 of decision 2008/22) and thereby the level of implementation of the medium-term strategic plan;
2. *Takes note* of the annual report on the evaluation function and major evaluations in UNICEF (E/ICEF/2009/19);
3. *Emphasizes* that programme countries should have greater ownership and leadership in the evaluation of all forms of assistance, *underlines* the importance of increasing the participation of national counterparts and strengthening national capacity in the evaluation and follow-up of UNICEF country programmes, and encourages UNICEF to use national evaluation systems, where available, to continue to incorporate capacity-building mechanisms into programme design and implementation and to ensure that evaluations are responsive to national demand;
4. *Calls upon* UNICEF to continue to conduct evaluations of operations at the country level in close consultation with national Governments, and to assist Governments in the development of national evaluation capacities;
5. *Calls upon* UNICEF to better define the relationship between the Evaluation Office and the Regional Offices;
6. *Requests* UNICEF to safeguard the quality, impartiality and independence of the evaluation function and evaluations performed in UNICEF;
7. *Requests* UNICEF to continue to review the funding of evaluation and allocate sufficient resources for project, programme and thematic evaluations;
8. *Urges* UNICEF to take swift action in order to roll out guidelines, training and tools, with the purpose of improving management response, which has been observed as a weakness by the Office of Internal Audit;

9. *Requests* UNICEF to report back to the Executive Board, in its annual report on the evaluation function at the second regular session in 2010, on measures taken to address these findings as well as additional steps to further improve the evaluation function;

10. *Notes* that prioritization of evaluations and research activities at field level remains a weakness of UNICEF, and, in this regard, *recalls* decision 2008/22 and *requests* UNICEF to report back to the Executive Board in its annual report on the evaluation function at the second regular session in 2010 on concrete steps taken to address this issue;

11. *Notes* with concern the weakness of UNICEF in fulfilling the mandate given by the evaluation policy to ensure that all evaluations have management responses, and, in this regard, *requests* UNICEF to take concrete steps to address this issue and to report back to the Executive Board in its annual report on the evaluation function at the second regular session in 2010 on this matter;

12. *Requests* that UNICEF include for information in its annual report on the evaluation function, starting at the second regular session in 2010, a description of the major planned corporate and thematic evaluations for the subsequent year;

13. *Urges* UNICEF to include in its annual report on the evaluation function, starting at the second regular session in 2010, information on the number of management responses in comparison with conducted evaluations as well as the number of evaluations disaggregated by the type of evaluation, by regions/countries, by themes and by sources of funding.

*Second regular session
16 September 2009*

2009/19

Annual report on internal audit

The Executive Board

1. *Takes note* of the annual report to the Executive Board on internal audit activities in 2008 (E/ICEF/2009/AB/L.6) and the UNICEF management response to the annual report of the Office of Internal Audit for 2008 (E/ICEF/2009/AB/L.7);

2. *Welcomes* the decrease in the number of risk observations in country offices between 2005 and 2008 and the decrease in the percentage of country offices with unsatisfactory ratings for cash transfers to implementing partners and supply assistance in 2008, due in part to a general strengthening of risk management in UNICEF;

3. *Notes* with concern that 33 per cent of the previously implemented recommendations were not sustained, opening the organization to serious risks, mainly in the areas of programme management, cash transfer or supply assistance;

4. *Requests* that UNICEF management as a matter of urgency address the follow-up and implementation of internal audit observations and audit recommendations, especially in high-risk areas, taking into account, as appropriate, the analysis of underlying causes contained in the report;

5. *Calls upon* UNICEF management to address systemic weaknesses within the organization, particularly in the areas of financial controls, programme management, cash transfers, and procurement and asset management, where unsatisfactory ratings are high;

6. *Requests* UNICEF management to report in 2010 on progress in implementing improvement initiatives to strengthen risk management and controls in its governance, accountabilities, oversight, guidance, support and performance in response to the results from the headquarters, thematic and system audits completed in 2008, in conjunction with the annual report on internal audit at the second regular session;

7. *Calls upon* UNICEF to present its management response to the annual report on internal audit as an official document for consideration by the Executive Board.

*Second regular session
16 September 2009*

2009/20

Biennial support budget for 2010-2011

The Executive Board

1. *Takes note* of the functions, management results, indicators and resource requirements in the report on the biennial support budget as contained in document E/ICEF/2009/AB/L.4, including the outcome of the midterm review of the medium-term strategic plan (E/ICEF/2008/19);

2. *Takes note* of the recommendations of the Advisory Committee on Administrative and Budgetary Questions, as contained in document E/ICEF/2009/AB/L.8;

3. *Requests* UNICEF to further improve the indicators of the biennial support budget, 2010-2011, in order to make them more specific and measurable, and, in that regard, to revise and improve relevant indicators by the first regular session 2010, through the submission, for information, of an update of the results matrix;

4. *Approves* gross resources in the amount of \$975.0 million representing the total biennial support budget for 2010-2011 and notes that the income estimates of \$246.6 million will be used to offset the gross appropriation, resulting in an estimated “net” appropriation of \$728.4 million;

5. *Resolves* that the appropriated amount be used to achieve the results specified in the functions as presented in document E/ICEF/2009/AB/L.4;

6. *Approves* the amount of \$31.2 million from regular resources for covering the United Nations-mandated centrally shared security costs and business continuity, and *approves* an extension to the time period available for expenditure of the funds allocated for additional United Nations-mandated security measures for UNICEF personnel and premises (Executive Board decision 2008/21) from the 2008-2009 biennium to the 2010-2011 biennium;

7. *Requests* the Executive Director to continue to improve the method of budgeting in collaboration with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), with a view to presentation by each organization of a single, integrated budget that includes all the budgetary categories of UNICEF to complement the next strategic plan and, in that regard, *requests* a joint preliminary briefing note on steps taken and progress achieved at the second regular session 2011, and a joint report at the annual session 2012;

8. *Also requests* the Executive Director to collaborate with UNDP and UNFPA towards greater harmonization in the UNICEF biennial support budget, 2012-2013, and, at the second regular session 2010, to submit a joint report on:

(a) improved results focus and enhanced linkages with the management results of the strategic plan; and

(b) further harmonized budget methodologies, including the attribution of costs between programme and support budgets, and determine a common method for the treatment of similar cost items across and within respective budgets and funding frameworks, taking into account the differences in the business models of UNDP, UNFPA and UNICEF;

9. *Further requests* the Executive Director to improve the UNICEF biennial support budget, 2012-2013, as a step towards a single, integrated budget for UNICEF, by:

(a) improving the linkages between resources and results;

(b) providing summary explanations of any proposed budgetary changes and their attribution to volume and to nominal and statutory changes; and

(c) providing information on cost recovery by describing how projected cost recoveries from extrabudgetary resources are calculated, including updated information on UNICEF variable indirect costs to allow for appropriate analysis of the cost-recovery rate;

10. *Stresses* the need to provide information on actual financial performance in the reporting on the annual financial review in a format similar to that of the resource plan in the biennial support budget;

11. *Emphasizes* the need for consultation with Executive Board members in making improvements to the UNICEF biennial support budget, 2012-2013, and to the single, integrated budget for each organization beginning in 2014, and, in that regard, *requests* UNICEF, in collaboration with UNDP and UNFPA, to present, for information, a note outlining a 'road map' to achieve the objectives outlined in the present decision at the first regular session 2010.

*Second regular session
16 September 2009*

2009/21

Medium-term strategic plan: planned financial estimates 2009-2012

The Executive Board

1. *Takes note* of the planned financial estimates for 2009-2012 as contained in documents E/ICEF/2009/AB/L.5 as a flexible framework for supporting UNICEF programmes;

2. *Approves* the framework of planned financial estimates for 2009-2012 and *approves* the preparation of programme expenditure submissions to the Executive Board of up to \$798 million from regular resources in 2010, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Approves* the suspension of the annual transfer of \$30 million to the after-service health insurance reserve for 2009 and emphasizes the need to strive to continue to meet programme expenditure levels approved by the Executive Board, and requests UNICEF to continue making annual transfers to the after-service health insurance reserve, as per decision 2008/20, beginning with the 2009 financial accounts, if end-of-year unexpended balances from regular resources so permit.

*Second regular session
16 September 2009*
