United Nations Children’s Fund
Executive Board
Second regular session 2023
5–8 September 2023
Item 6 of the provisional agenda*

Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025

Summary

In response to General Assembly resolution 71/243 of 21 December 2016 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR), and in line with relevant decisions adopted by the UNICEF Executive Board since 2014, the most recent being decision 2022/20, this paper considers the financing of the UNICEF Strategic Plan, 2022–2025.

The UNICEF structured funding dialogues are conducted within the framework of system-wide funding and collaboration, as articulated in the United Nations funding compact, which was endorsed in May 2019 by the United Nations Economic and Social Council.

In accordance with Executive Board decisions since 2019, UNICEF continues to monitor its entity-specific progress towards the achievement of the United Nations funding compact. This report provides an overview of the resource trends, the current situation and the funding perspective for 2022, taking into account both core and non-core resources.

Elements of a draft decision are presented in section VII.

Note: The present document was processed in its entirety by UNICEF.
I. Overview

1. This report highlights funding progress for UNICEF in 2022, along with efforts to harmonize this report with the structured funding dialogue reports of 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), and to improve the quality of dialogue through joint informal sessions with the Member States.

2. The structured funding dialogue provides an update on financing and leveraging partnerships and resources to achieve the results of the UNICEF Strategic Plan, 2022-2025 and on progress made on entity-specific commitments of the funding compact. From an agency-specific perspective, UNICEF met all of its commitments, while Member States regressed on 75 per cent of theirs.

3. UNICEF total income reached a record $9.326 billion in 2022. Seventy per cent of income ($6.5 billion) came from the public sector, 29 per cent ($2.665 billion) from the private sector and 1 per cent ($123 million) from other income. However, this growth was generated largely from highly earmarked funding received for a few large-scale emergencies, resulting in the share of other resources (OR) increasing to 86 per cent of total income.

4. Despite overall growth, UNICEF income continued a concerning downward trend in core funding as a proportion of overall income, dropping from 23 per cent in 2018 to an alarming 14 per cent in 2022. Core resources for results, or regular resources (RR) are a critical component of the funding compact and are crucial to the functioning of UNICEF. They provide predictability, flexibility and efficiency that allow UNICEF to achieve the greatest possible impact for children. Declining core funding represents a significant risk to the ability of UNICEF to achieve its mandate.

5. Emergency needs also hit record levels in 2022. UNICEF Humanitarian Action for Children requirements exceeded $11.7 billion in 2022 – the organization’s highest-ever humanitarian appeal. Despite generous contributions from resource partners, funding for emergencies was concentrated on a few emergencies and only 36 per cent of the appeal was funded.

6. At the same time, flexible funding through thematic funds – the most-flexible funds after RR – increased 59 per cent from 2021, to $1,201 million, but was driven largely by humanitarian funding from the private sector. However, thematic funding as a share of total OR from Member States specifically decreased from 7 per cent in 2021 to 5 per cent in 2022, below the funding compact target of 6 per cent.

7. The political and economic climate, development setbacks resulting from the coronavirus disease (COVID-19) pandemic, and growing humanitarian crises will require UNICEF to redouble its efforts to help to close the gap in achievement of the child-focused Sustainable Development Goals. For this, flexible and predictable funding from its resource partners is critical. In this context, UNICEF calls upon Member States to respect the funding compact commitments through increased core, pooled and thematic funds, as well as multi-year contributions, so that the organization can uphold its normative mandate and have strong foundational underpinnings for sound fiduciary, oversight and management functions.

II. United Nations funding compact

8. The funding compact is a shared set of commitments between Member States and the United Nations development system to achieve the Sustainable Development Goals through sustainable funding, transparency and accountability. Member States
committed to reaching at least 30 per cent in core resources by 2023, increasing the share of multi-year contributions, and doubling development-related pooled funds and single-agency thematic funds. As targets expire, it is vital to review progress and take further steps to accelerate the achievement of the targets.

9. The structured funding dialogues aim to help United Nations entities and their governing bodies to fulfil the funding compact and their respective commitments by building common ground and understanding. As a voluntarily funded organization, the unique business model of UNICEF affects its ability to plan and achieve sustainable results in the context of continuously changing financial projections and within the constraint of projected available resources. The structured funding dialogue offers opportunities to address this challenge through dialogue with the Member States and resource partners – to find solutions to improve the quality and predictability of funding.

10. From an agency-specific perspective, UNICEF met all of its commitments, but Member States regressed on 75 per cent of their commitments. Document UNICEF/2023/EB/13 which is being presented in conjunction with this report covers progress on funding compact commitments for UNICEF, while section IV of this document elaborates on Member States progress.

Figure I
Progress on funding compact commitments, 2022 (number and proportion)

III. Resources to support the UNICEF Strategic Plan, 2022–2025

A. Strategic Plan income estimates

11. A four-year financial plan forms part of the UNICEF Strategic Plan and is reviewed and revised annually.
12. In 2021, the Executive Board approved total income\(^1\) estimates of $25.9 billion for the Strategic Plan, 2022–2025, segmented as $5.9 billion (or 23 per cent) in RR and $20 billion (or 77 per cent) in earmarked OR. The estimates were revised in September 2022 as part of the annual updated financial estimates, which resulted in total income estimates of $27.9 billion: $5.8 billion (or 21 per cent) in RR and $22.1 billion (or 79 per cent) in OR.

Table 1

**Strategic Plan, 2022-2025 approved income estimates versus revised estimates, by resource partner and funding type**

(in millions of United States dollars)

<table>
<thead>
<tr>
<th></th>
<th>Original income estimates, 2022–2025, as of September 2021</th>
<th>Revised income estimates, 2022–2025, as of September 2022</th>
<th>Revised income estimates, 2022–2025, as of September 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Regular resources</td>
<td>Other resources</td>
<td>Total</td>
</tr>
<tr>
<td>Public sector</td>
<td>2 179</td>
<td>16 305</td>
<td>18 484</td>
</tr>
<tr>
<td></td>
<td>2 080</td>
<td>17 845</td>
<td>19 924</td>
</tr>
<tr>
<td>Private sector</td>
<td>3 431</td>
<td>3 739</td>
<td>7 170</td>
</tr>
<tr>
<td></td>
<td>3 351</td>
<td>4 235</td>
<td>7 586</td>
</tr>
<tr>
<td>Other income</td>
<td>294</td>
<td>–</td>
<td>294</td>
</tr>
<tr>
<td></td>
<td>350</td>
<td>–</td>
<td>350</td>
</tr>
<tr>
<td></td>
<td>633</td>
<td>–</td>
<td>633</td>
</tr>
<tr>
<td>Total</td>
<td>5 904</td>
<td>20 044</td>
<td>25 948</td>
</tr>
<tr>
<td></td>
<td>5 781</td>
<td>22 080</td>
<td>27 861</td>
</tr>
<tr>
<td></td>
<td>5 759</td>
<td>29 260</td>
<td>35 019</td>
</tr>
</tbody>
</table>

Figure II

**Strategic Plan, 2022–2025 approved income estimates versus revised estimates**

(in millions of United States dollars)

### B. Income in 2022

13. Despite the increasingly challenging fundraising environment, UNICEF total income reached $9.326 billion in 2022, marking the fourth year of sustained record-breaking growth. Total income in 2022 was 50 per cent higher than the September 2021 Board-approved income estimates for 2022 and 30 per cent higher than the revised September 2022 financial estimates for 2022. However, as previously noted,

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\(^{1}\) Income is defined as contributions received from the public sector (Governments, inter-organizational arrangements, Global Programme Partnerships and intergovernmental organizations), revenue from private sector partners in a given year and other revenue is comprised of interest from investments, licensing, procurement services cost recovery and other.
this growth was generated largely from highly earmarked funding received for a few large-scale emergencies.

Table 2
Actual income, 2018–2022
(in millions of United States dollars)

<table>
<thead>
<tr>
<th>Funding Type</th>
<th>Actual 2018</th>
<th>Actual 2019</th>
<th>Growth</th>
<th>Actual 2020</th>
<th>Growth</th>
<th>Actual 2021</th>
<th>Growth</th>
<th>Actual 2022</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Regular resources</td>
<td>1,422</td>
<td>1,371</td>
<td>-4%</td>
<td>1,470</td>
<td>7%</td>
<td>1,408</td>
<td>-4%</td>
<td>1,326</td>
<td>-6%</td>
</tr>
<tr>
<td>B. Total other resources (C+D)</td>
<td>4,638</td>
<td>5,029</td>
<td>8%</td>
<td>5,748</td>
<td>14%</td>
<td>6,713</td>
<td>17%</td>
<td>8,001</td>
<td>19%</td>
</tr>
<tr>
<td>C. Other resources (regular)</td>
<td>2,591</td>
<td>2,995</td>
<td>16%</td>
<td>3,559</td>
<td>19%</td>
<td>3,731</td>
<td>5%</td>
<td>4,164</td>
<td>12%</td>
</tr>
<tr>
<td>D. Other resources (emergency)</td>
<td>2,046</td>
<td>2,034</td>
<td>-1%</td>
<td>2,189</td>
<td>8%</td>
<td>2,982</td>
<td>36%</td>
<td>3,837</td>
<td>29%</td>
</tr>
<tr>
<td><strong>Total income (A+B)</strong></td>
<td><strong>6,060</strong></td>
<td><strong>6,400</strong></td>
<td><strong>6%</strong></td>
<td><strong>7,219</strong></td>
<td><strong>13%</strong></td>
<td><strong>8,122</strong></td>
<td><strong>13%</strong></td>
<td><strong>9,326</strong></td>
<td><strong>15%</strong></td>
</tr>
</tbody>
</table>

14. Public sector income of $6.539 billion in 2022 broke a record; it was an increase of 10 per cent compared to the 2021 actual income of $5.924 billion, surpassing the revised financial estimates submitted to the Executive Board in September 2022 by 30 per cent (an increase of $1.524 billion). Most of the public sector income was from government partners of the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD/DAC), including the European Commission.

15. Private sector income reached a record high in 2022 at $2.665 billion, a 29 per cent (or $600 million) increase compared to the revised financial estimates submitted to the Executive Board in September 2022, mainly driven by digital fundraising and humanitarian crises. This income was primarily generated by National Committees for UNICEF and country offices with structured private sector fundraising operations. Other income\(^2\) totalled $123 million, or 1 per cent of the overall RR income.

16. Despite increased contributions from some public and private sector resource partners and access to new funding streams, UNICEF income in 2022 was negatively impacted by the strengthening of the United States dollar. Nearly 75 per cent of private sector income and over 50 per cent of public sector income are received in non-United States dollar currencies. The foreign exchange loss to public sector income in 2022 was $68 million, while the loss to private sector income was approximately $128 million.

17. In spite of concerted efforts and continued calls to uphold the commitments of the funding compact, RR decreased by 6 per cent in 2022 compared to 2021. The decrease is largely attributable to the volatile exchange rates that negatively impacted non-United States dollar income in 2022 (total RR loss of $110 million) coupled with delayed transfers of 2022 RR contributions from several Governments. This contributed to the continued downward trend in the ratio of RR to total income., which has dropped to its lowest-ever level of only 14 per cent in 2022.

18. Conversely, total OR increased by 19 per cent, to $8.001 billion in 2022, compared to 2021. This exceeded the Strategic Plan target approved by the Board in September 2021 by 9 per cent, and the revised financial estimates approved by the Board in September 2022 by 16 per cent. Of total OR, other resources (regular)
represented $4.164 billion, or 52 per cent, and other resources (emergency) represented $3.837 billion, or 48 per cent.

19. While UNICEF income hit an all-time high in 2022, emergency needs also hit record levels. The Humanitarian Action for Children requirements exceeded $11.7 billion in 2022. While resource partners responded generously to new crises and protracted emergencies, only 36 per cent of the appeal was funded. The largest emergency appeals in 2022 ranged from $2 billion to $0.5 billion, and were for Afghanistan, Ukraine and refugee response, the Access to COVID-19 Tools Accelerator (ACT-A), Syrian refugee-hosting countries and Ethiopia. However, even with the record-high funding for emergencies, challenges remain in meeting increasing humanitarian needs. The funding received remains highly earmarked to specific emergencies: over two thirds of total humanitarian funding in 2022 was provided for only five emergency appeals. The 10 least-funded emergencies accounted for only 2 per cent of total funding received against the 2022 Humanitarian Action for Children appeal.

Figure III
Income by funding type, 2008–2022
(in millions of United States dollars)

Figure IV
Proportion of income by funding type, 2014–2022

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3 In alphabetical order: Cameroon, Congo, India, Lebanon, Libya, Nepal, Refugee and migrant crisis in Europe, Regional Office for South Asia, West and Central Africa Regional Office, Zimbabwe.
20. Despite overall income growth over the past several years, the UNICEF income trend continues to reflect increasing earmarking and decreasing core, flexible and predictable funding, contrary to commitments made by Member States to the United Nations reform and the funding compact. Regular resources are critical. Inadequate core resources hamper the ability of UNICEF to pivot and adapt to the evolving needs of children; to modernize, streamline and innovate; and to further strengthen its initiatives to protect children, including from sexual exploitation and abuse.

21. Flexible resources provided to UNICEF through core and thematic funds directly support the achievement of programme results by enabling longer-term planning and lowering transaction costs. As such, they represent the highest quality of funds. Declining flexible funding represents a significant risk to the organization’s ability to achieve its mandate. Furthermore, donors are placing more conditionalities on the earmarked funds that they provide, including heavier reporting burdens, heightened requirements and increased audit and verification requests. For example, the number of donor reports more than doubled, from 5,140 in 2018 to over 12,000 in 2022, resulting in additional conditionalities, which have increased the time, effort and transaction costs required to implement programmes.

C. Expenditure in 2022

22. The Integrated Results and Resources Framework (IRRF) of the Strategic Plan, 2022–2025 was approved in September 2021, with total planned expenditure for the four-year period of $26.9 billion. Based on the 2022 actual expenditure and estimated expenditures for 2023–2025, the planned expenditure (or resource gap) for 2023–2025 was $18.1 billion on 31 December 2022.

Figure V
Strategic Plan Integrated Results and Resources Framework 2022–2025 vs. actual expenditure 2022 and planned expenditure 2023–2025*
(in millions of United States dollars)

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* Data for the programmes cost category are reported on an expense basis; data for the organizational effectiveness and efficiency and special-purpose cost categories are reported on a modified cash basis. Expenditure is based on the 2022 actual expenditure and the 2023–2025 estimate. The full titles of the Strategic Plan, 2022–2025 Goal Areas are: Every child, including adolescents: 1: survives and thrives, with access to nutritious diets, quality primary health care, nurturing practices and essential supplies; 2: learns and acquires skills for the future; 3: is protected from violence, exploitation, abuse, neglect and harmful practices; 4: has access to safe and equitable water, sanitation and hygiene services and supplies, and lives in a safe and sustainable climate and environment; 5: has access to inclusive social protection and lives free from poverty.
Figure VI
Strategic Plan, 2022–2025 Integrated Results and Resources Framework vs. actual expenditure 2022 and planned expenditure 2023–2025, by funding type (in millions of United States dollars)*

* Expenditure is based on the 2022 actual expenditure and the 2023–2025 estimate.

23. It is important to underline that the planned expenditure represents funds required for implementation of the IRRF for 2023–2025, based on actual expenditure in the first year of the Strategic Plan and projected income for 2023–2025.

Figure VII
Expenses by Strategic Plan Goal Area*, 2022 (regular resources, thematic and earmarked other resources)**

* See the full text of the Strategic Plan Goal Areas in the note below figure V above.

**Funds allocated to humanitarian- and gender-related programming cut across the Strategic Plan Goal Areas.
24. An analysis of 2022 expenses related to the five Strategic Plan Goal Areas illustrates the most- and least-funded programme sectors. For the least funded (Goal Area 3), RR was a significant source of funding. Thematic funds, which are the organization’s most-flexible funds after RR, account for a very small percentage of each Goal Area. Aside from humanitarian thematic funds for Goal Area 5, thematic funding is not being generated in sufficient quantities to offset underfunding or reduced core funding.

IV. Quality income resource gap for 2022

25. The quality of income is assessed based on the flexibility, timeliness and predictability of the funding. In the context of the structured funding dialogue, this relates to the extent to which Member States have fulfilled their funding compact commitments on providing core, thematic and multi-year funding and the impact of that funding on UNICEF ability to achieve results for children.

A. Core resources for results

26. Core resources for results (RR) are a critical component of the funding compact and are crucial to the functioning of UNICEF. They are fully unrestricted funds that can be used flexibly for children and are UNICEF most prized resource as they provide:

(a) the predictability to plan and implement long-term programmes for children;
(b) the flexibility to address challenging and often rapidly changing contexts so as to achieve real, lasting results;
(c) the efficiency that comes from reducing transaction costs and thereby maximizing the resources that can go directly to children;
(d) the effectiveness of oversight and management functions.

27. These resources allow UNICEF to transform children’s lives, solving complex challenges and preventing suffering; and to adopt a more calculated and coherent approach by investing in strategic action while building organizational resilience to sustain shocks. Over 85 per cent of UNICEF core funding supports vital programmes for children across the more than 190 countries and territories where the organization has a presence.

28. Core funds support country offices in both low- and middle-income countries. For example, in 2022, RR proved critical in responding to the prevailing acute nutrition crisis in Chad, which was exacerbated by flooding, by strengthening nutrition interventions and contributing to increased dietary diversity among children aged 6–24 months, which rose from 14.5 per cent in 2021 to 42.5 per cent in 2022. Core funding was also key in providing catalytic support for the ready-to-use therapeutic food supply chain, enabling 334,342 severely malnourished children under 6 years of age to access quality treatment, with a cure rate of 94 per cent. In Viet Nam, core funds supported climate-resilient and climate-smart education through training of 1.1 million teachers to integrate climate awareness into the education system and leveraged domestic financing from the Government.4

29. Core funds are also critical to serving the UNICEF humanitarian mandate. In Pakistan, core funding made up over 50 per cent of all funds available in the first 60 days of the response to the catastrophic monsoons and allowed for advance pre-

4 For additional examples, see: UNICEF, Core Resources for Results: 2022 report, June 2023.
positioning of $2 million worth of essential relief supplies, which were used during
the first weeks of the response and contributed to saving lives. These flexible funds
were also critical to continuing the flow of supplies, deploying staff and establishing
field hubs.

30. In 2022, 114 Governments, 32 National Committees and 13 UNICEF county
offices were instrumental in mobilizing core resources for UNICEF. They contributed
$1,326 million, which represents a decrease of 6 per cent (or $83 million) from 2021.
This continuing negative trend of decreased core funding to total income is due to
several factors: a more rapid rate of growth in OR coupled with volatile exchange
rates that negatively impacted non-United States dollar income, and delayed payments
of 2022 core contributions totalling $32 million by several Governments.

31. For the second year in a row, core resources from the private sector accounted
for approximately 54 per cent of UNICEF total core funding. Thirty-seven per cent of
RR came from the public sector and the remaining 9 per cent came from other
income.\footnote{This other income is classified as regular resources and includes interest from investments, licensing, procurement services cost recovery and other.} As illustrated in figure VIII, UNICEF is increasingly dependent on the
private sector for its core resources to support humanitarian and development
programming and to uphold its normative mandate.

Figure VIII
\textbf{Regular resources income, by type of resource partner, 2022*}
\begin{center}
(in millions of United States dollars)
\end{center}

\begin{figure}[h]
\centering
\includegraphics[width=0.8\textwidth]{regular-resources-income.png}
\caption{Figure VIII}
\end{figure}

\begin{itemize}
\item Other income, 123, 9%
\item Public sector, 494, 37%
\item Private sector, 709, 54%
\end{itemize}

\begin{quote}
* Figures are based on “income,” which here represents contributions received from the public sector, revenue from the
private sector and other income.
\end{quote}
Table 3
Top 10 resource partners for regular resources 2022, by contribution received*
(in millions of United States dollars)

<table>
<thead>
<tr>
<th>No.</th>
<th>Resource partner</th>
<th>Regular resources</th>
<th>Type of partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>United States</td>
<td>134</td>
<td>Public</td>
</tr>
<tr>
<td>2</td>
<td>Japan Committee for UNICEF</td>
<td>133</td>
<td>Private</td>
</tr>
<tr>
<td>3</td>
<td>Germany</td>
<td>98</td>
<td>Public</td>
</tr>
<tr>
<td>4</td>
<td>Korean Committee for UNICEF</td>
<td>86</td>
<td>Private</td>
</tr>
<tr>
<td>5</td>
<td>German Committee for UNICEF</td>
<td>79</td>
<td>Private</td>
</tr>
<tr>
<td>6</td>
<td>Sweden</td>
<td>63</td>
<td>Public</td>
</tr>
<tr>
<td>7</td>
<td>Spanish Committee for UNICEF</td>
<td>61</td>
<td>Private</td>
</tr>
<tr>
<td>8</td>
<td>French Committee for UNICEF</td>
<td>51</td>
<td>Private</td>
</tr>
<tr>
<td>9</td>
<td>Italian Committee for UNICEF – Foundation ONLUS</td>
<td>44</td>
<td>Private</td>
</tr>
<tr>
<td>10</td>
<td>Norway</td>
<td>44</td>
<td>Public</td>
</tr>
</tbody>
</table>

* Contributions received in cash and in kind; Please refer to the 2022 Funding Compendium for the full list of contributors.

Figure IX
Regular resources income trends from the public and private sector, 2014–2022
(in millions of United States dollars)

B. Regular resources contributions from the public sector

32. Core funding from the public sector decreased by 7 per cent, from $533 million in 2021 to $494 million in 2022. This is largely due to delayed payments of several RR contributions and the negative impact of foreign exchange losses. Public sector RR constituted only 8 per cent of total public sector income, a drop of 1 per cent from 2021.

33. A total of 114 government partners (a decrease of 1 from 2021) contributed core resources in 2022. Of these, 46 provided cash contributions and 84 waived fees for rental of premises. Germany provided the greatest increase in its core cash contributions. Germany, Sweden and Denmark also remained strong contributors of
flexible funding, while Sweden, Switzerland and the United Kingdom of Great Britain and Northern Ireland were the top contributors to multi-year RR from 2016 to 2022.  

34. Member State performance in terms of share of RR has continued its downward trend, away from the funding compact commitment of at least 30 per cent. Unrestricted core contributions from Member States as a share of overall public sector income has dropped from 18 per cent in 2014 to 8 per cent in 2022, down by 1 per cent from 2021. Of the 46 Governments that contributed RR (in cash) in 2022, the number of Governments that met or exceeded the funding compact commitment has dropped dramatically, from 42 in 2018 to only 20 in 2022.

C. Regular resources contributions from the private sector

35. Investments in private sector fundraising and markets are playing a critical role in raising core funding for UNICEF. Over half (almost 54 per cent or $709 million) of total core funding in 2022 came from private sector partners, mainly National Committees (over 95 per cent) as well as country offices that saw healthy private sector revenue growth in 2022. National Committees contributed $684 million in RR (including licensing), while country offices remitted $28.9 million to RR.

36. Private sector contributions to RR remain critical to UNICEF and their share of total core funding has steadily increased from 43 per cent in 2014 to 54 per cent in 2022. Private sector unrestricted income has enabled UNICEF to grow RR; it also acts as a buffer to increased earmarking by public sector partners. However, the proportion of core funding from the private sector to overall private sector income has decreased from a high of 47 per cent in 2018 to just 27 per cent in 2022. To counter this downward trend, UNICEF is exploring fundraising strategies specifically to raise core funding from the private sector.

D. Multi-year commitments to regular resources

37. Multi-year agreements allow UNICEF to address medium- to long-term development and humanitarian outcomes, reduce fragmentation of interventions, allow for scale up of programmes, and provide predictability of funding. The proportion of RR contributions received as a part of multi-year agreements decreased from 18 per cent in 2020 to 10 per cent in 2022. UNICEF encourages partners to channel more contributions as quality funding towards meeting the funding compact commitment to increase the share of multi-year contributions.

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6 Based on the value of the agreement signed at the start of a multi-year contribution between 2018 and 2025.
### Table 4

**Contributors to multi-year\(^a\) regular resources revenue recognized\(^b\), 2018–2022**

(in millions of United States dollars)

<table>
<thead>
<tr>
<th>Resource partner</th>
<th>Period</th>
<th>Total multi-year regular resource contribution(^c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sweden</td>
<td>4 year (2018–2021) &amp; 4 years (2022–2025)</td>
<td>529</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>3 years (2018–2020)</td>
<td>154</td>
</tr>
<tr>
<td>Switzerland</td>
<td>4 years (2018–2021) &amp; 3 years (2022–2024)</td>
<td>150</td>
</tr>
<tr>
<td>Netherlands</td>
<td>3 years (2019–2021)</td>
<td>112</td>
</tr>
<tr>
<td>Australia</td>
<td>4 years (2018–2021) &amp; 5 years (2022–2026)</td>
<td>78</td>
</tr>
<tr>
<td>Belgium</td>
<td>4 years (2017–2020) &amp; 4 years (2021–2024)</td>
<td>64</td>
</tr>
<tr>
<td>Canada</td>
<td>4 years (2018–2021)</td>
<td>49</td>
</tr>
<tr>
<td>Denmark</td>
<td>3 years (2020–2022) &amp; 3 years (2023–2025)</td>
<td>37</td>
</tr>
<tr>
<td>New Zealand</td>
<td>3 years (2019–2021) &amp; 3 years (2022–2024)</td>
<td>24</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>2 years (2020–2021) &amp; 4 years (2022–2025)</td>
<td>22</td>
</tr>
<tr>
<td>Qatar</td>
<td>2 years (2019–2020) &amp; 2 years (2022–2023)</td>
<td>16</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>1,234</strong></td>
</tr>
</tbody>
</table>

Note: Numbers may not add up due to rounding.

\(^a\) Agreements with a lifetime of two years or more are defined as multi-year agreements. They do not include any amendments.

\(^b\) Revenue is recognized, for the most part, in the year an agreement is signed, and amounts in other years represent revaluations due to exchange rate fluctuations. Revenue data excludes write-downs.

\(^c\) Based on the value of the agreement signed at the start of the multi-year contribution.

38. The vast majority of multi-year support for RR comes from 10.5 million private individual donors, including 6.3 million pledge donors who support UNICEF through regular monthly donations over an average of eight years.

39. Late payments pose a serious challenge for predictable funding. Payments made as early as possible in the year, or at the start of a multi-year planning period, facilitate strategic resource planning and reduce the risks associated with currency fluctuations.

**E. Thematic funding**

40. Thematic contributions are softly earmarked pooled funds categorized as OR and are designed to support achievement of the UNICEF Strategic Plan, and support high-level results at the country, regional and global levels. The flexibility of thematic funding allows UNICEF to respond more effectively by strengthening systems across sectors, promoting sustainability and reducing transaction costs, thus serving as an ideal complement to RR. They are aligned with the principles of good multilateral resource partnerships and good humanitarian donorship, as well as the Grand Bargain and the funding compact.

41. The Strategic Plan, 2022–2025 has five Goal Areas supporting the achievement of the 2030 Agenda for Sustainable Development, for which 11 thematic funding pools have been established. For example, building on lessons learned from UNICEF partnership with Sweden during the previous Strategic Plan period, a new country-level thematic pool has been established to better support the entirety of a country programme, allowing maximum flexibility to country offices and promoting integrated programming and a ‘whole-child approach’. Based on pilot programmes in the Plurinational State of Bolivia and the Sudan, Sweden expanded their support of this new modality to Uganda and the Democratic Republic of the Congo. The newest contributors to this modality are Czechia, which supported the country programme in
Cambodia, and Poland, which supported the programme in Ukraine. In 2022, this new modality accounted for $11 million of total thematic funding, a 29 per cent increase from the previous year.

Figure X
Thematic contributions received, 2014–2022
(in millions of United States dollars)

42. Thematic funding hit record levels in 2022, due to a 126 per cent increase in humanitarian thematic funding, largely from the private sector. Eighty-three donors (15 Governments, 33 National Committees and 35 country offices) contributed $1,201 million in thematic funding to UNICEF in 2022, up from $736 million in 2021, an increase of 59 per cent. The private sector contributed 76 per cent ($917 million) of total thematic funding in 2022, an increase of 137 per cent compared to 2021. Thematic funding from the private sector constituted 48 per cent of total OR from the private sector, an increase of 16 per cent from 2021. Conversely, public sector contributions to thematic funding decreased by 23 per cent from 2021 (from $369 million to $284 million), bringing thematic income from Member States as a proportion of total OR from Member States to only 8 per cent (a drop from 11 per cent in 2021).

43. Thematic funding was provided through three funding modalities: 27 per cent ($323 million) through global thematic funding, 54 per cent ($655 million) through regional thematic funding and 19 per cent ($223 million) through country thematic funding. Global thematic funding (which is the most flexible thematic modality) dropped 14 per cent from 2021. However, global humanitarian thematic funding more than tripled in 2022, reaching $120 million, due mainly to new donors (Germany, Sweden and the Committee for UNICEF Switzerland and Liechtenstein), as well as increased contributions from the United States Fund for UNICEF, the Netherlands and the United Kingdom Committee for UNICEF. The Netherlands remained the top donor to global humanitarian thematic funds in 2022.

44. Regional thematic funding experienced exponential growth of over 6,000 per cent since 2021, almost entirely due to private sector support for the Ukraine and refugee response – making it the largest-ever thematic modality. The flexibility of funding enabled UNICEF to adopt a regional approach to provide immediate and complementary support across 17 countries, as well as to maintain readiness and agility to scale up, sustain and deliver support in the face of significant and expanded needs. This included scaling up the emergency response, provision of life-saving services and supplies inside Ukraine, and bolstering and filling critical social service gaps resulting from overstretched national services in refugee-receiving countries.
45. Over three quarters ($916 million) of overall thematic funding in 2022 came from the top 10 resource partners to thematic funding. The top three partners were the United States Fund for UNICEF, Germany and the German Committee for UNICEF.
which collectively contributed 44 per cent of total thematic funding. Of note, the United Kingdom Committee for UNICEF, the German Committee for UNICEF and the United States Fund for UNICEF increased their thematic contributions significantly compared to 2021, by 209 per cent (or $55 million), 182 per cent (or $68 million) and 120 per cent ($157 million), respectively.

Figure XIII
**UNICEF top contributors to thematic funds in 2022, by contributions received**
(in millions of United States dollars)

46. In 2022, thematic contributions constituted 15 per cent of total OR, an increase of 4 per cent from 2021. However, thematic funding as a share of total OR from Member States specifically decreased from 7 per cent in 2021 to 5 per cent in 2022, below the funding compact target of 6 per cent.

47. Despite the significant increase in overall thematic funding in 2022, the distribution of thematic contributions remains extremely uneven across UNICEF programme areas. Only three thematic pools grew in 2022, with increases in the humanitarian (126 per cent), HIV/AIDS (460 per cent), and flexible country thematic (29 per cent) pools. Seventy-seven per cent of thematic funding was provided for humanitarian action, increasing from $410 million in 2021 to $928 million in 2022, representing 12 per cent of total OR. This was largely due to private sector funding for the Ukraine response.

48. Conversely, there was a significant decrease in non-humanitarian thematic funding, dropping 21 per cent from 2021 ($346 million to $273 million), with contributions to the education thematic pool drastically reduced from $106 million in 2021 to only $39 million in 2022. Such cuts have jeopardized access to education for more than 3 million children—half of them girls—and could also deny at least 2.6 million children, many of whom are vulnerable children in Afghanistan, the Syrian Arab Republic and Ukraine, from receiving learning materials. The thematic pools for health, child protection, climate, energy, environment and disaster risk reduction and social protection have been chronically underfunded compared to their share of overall UNICEF programme expenses.
49. The increase in thematic funds in 2022 and the increasing ratio of thematic funding as a percentage of total income are encouraging. However, the increase has been fuelled by the private sector contributing to a few large-scale crises and not by contributions from Member States. In fact, Member States’ contributions to thematic funding fell by 23 per cent from 2021 to 2022, a reduction of nearly $85 million. This is a worrying trend away from the Member States funding compact commitment to double the share of non-core contributions provided through single-agency thematic funds. Additionally, the sectors most in need of flexible funding remain severely underfunded.

F. Multi-year commitments

50. Multi-year commitments improve the predictability of funding streams, lead to faster and more efficient response times and facilitate longer-term programme planning and implementation. As part of the funding compact, Member States have committed to increase the share of multi-year contributions to reach at least 50 per cent of agency contributions being part of multi-year commitments. In 2022, 42 per cent of UNICEF total contributions were multi-year, a slight increase of 4 per cent from 2021. This is entirely due to a 16 per cent increase in multi-year humanitarian other resources (emergency), which rose from 14 to 30 per cent.

51. Germany, the World Bank, the European Commission, Sweden and the Netherlands were the top donors for multi-year commitments to UNICEF in 2022.
Figure XV
Proportion of total contributions received as part of multi-year agreements, 2016–2022

Note: Agreements with a lifetime of two years or more are defined as multi-year agreements. These include any amendments. Other resources (regular) includes contributions for specific management activities.

V. UNICEF resource partners

52. UNICEF resource partners consist of Governments, international financial institutions (IFIs), Global Programme Partnerships, United Nations pooled funds and joint programmes, individual supporters, key private sector influencers – including foundations – and businesses.

53. In 2022, public sector partners contributed $6.539 billion, or 70 per cent of total income, 10 per cent ($615 million) more than 2021. Private sector partners contributed 29 per cent or $2.665 billion of total income, an increase of 28 per cent ($588 million) more than 2021. The remaining contributions of 1 per cent, or $123 million, came from other income.

54. Humanitarian funding from public sector donors increased 27 per cent from 2021 and constituted 74 per cent of the total humanitarian funding received. Fifty-seven per cent of public sector humanitarian funding was earmarked for only four emergencies: ACT-A, Afghanistan, Ukraine and refugee response and Syrian refugees. Private sector funding accounted for 26 per cent of overall humanitarian funding, up from 17 per cent in 2021.

55. UNICEF continued to expand and diversify partnerships across the public and private sectors. In 2022, UNICEF resources (in the form of contributions received and fees waived for rental of premises) came from 138 Governments (up by 1 from 2021, but down from 146 in 2020), including the European Commission; 10.5 million individuals (up from 9.6 million in 2021); over 7,700 philanthropists, foundations, membership- and faith-based organizations (compared to 1,500 in 2021); and 41,000 businesses (more than double from 2021). UNICEF also strengthened public-private collaborations at the national, regional and global levels, and successfully engaged with multi-stakeholder partners to leverage their influence beyond financial contributions to advocate for children’s rights on UNICEF priority themes.
Figure XVI
Proportion of income by public and private partner type/income stream, 2022

*Private sector breakdown is based on Revenue Expenditure Reports.

Figure XVII
Proportion of income by public partner type/income stream, 2020–2022
A. OECD/DAC government resource partners

56. UNICEF partnership with OECD/DAC government partners is critical to achieving the results of the Strategic Plan. Their contributions in 2022 increased 3 per cent from 2021. Several partners – most notably the United States of America, Germany, Canada, Italy and the Netherlands – generously increased their contributions in 2022, while Slovenia, Iceland, Italy, Slovakia, the United States, Canada and Germany showed their support for UNICEF through the greatest proportional increases in their contributions from 2021 to 2022. Support to flexible funding (through core, thematic funding and/or multi-year funding) continued to be provided by the United States, Germany, Sweden, Norway, the Netherlands, Denmark, the European Commission and the United Kingdom.

57. UNICEF partnership with the European Commission remains strong, placing it as the third-largest OECD/DAC resource partner to UNICEF after the United States and Germany. Greece provided funding to UNICEF for the first time since 2014. Slovenia, Iceland and Italy increased their contributions to UNICEF by 1,289 per cent, 136 per cent and 110 per cent, respectively, from 2021.

58. Despite the overall increase in contributions from OECD/DAC Governments in 2022, their share of funding decreased to 69 per cent of UNICEF funding from the public sector, a drop of 5 per cent from 2021, due to growth in other public sector partner streams, including from Global Programme Partnerships and United Nations partnerships and joint programmes.

B. Non-OECD/DAC government partners

59. Contributions from non-OECD/DAC partners, including programme country partners, are important to achieving results for children. UNICEF is grateful for the support they provide towards achieving the Strategic Plan results. UNICEF received contributions from 107 non-DAC Governments in 2022 (unchanged from 2021). Seventy-eight of these Governments provided cash contributions, of which 22 were core funding (in cash). Funding from non-OECD/DAC Governments accounted for 1 per cent of total funding from the public sector, a drop of 1 per cent from the previous year. Notably, Qatar, Nigeria, the United Arab Emirates, China, the Democratic Republic of the Congo, Kuwait and South Sudan increased their RR contributions from 2021 levels. The Governments of Madagascar, Qatar, Latvia, Bangladesh and Chad provided the largest proportional increases in their RR contributions compared to 2021. Core funding from non-OECD/DAC partners accounted for 9 per cent of all contributions from this group in 2022.

60. Engagement by countries in Africa continued to grow. In 2022, contributions from 39 African Governments totalled over $200 million, including funding from IFIs and Global Programme Partnerships through tripartite agreements with Governments. Contributions from countries in Latin America and the Caribbean grew over 60 per cent from $8 million in 2021 to $14 million in 2022, of which 30 per cent was RR. Mexico accounted for the largest proportional increases in overall contributions from the region, while Brazil, the Dominican Republic and Panama were the top contributors in 2022. While overall contributions from countries in the Middle East dropped dramatically by 54 per cent, the Governments of Qatar, the Syrian Arab Republic, Kuwait and Oman increased their contributions from 2021 levels.

C. International financial institutions

61. In 2022, UNICEF leveraged and influenced work with IFIs to shape global policies and investments that improve development outcomes. UNICEF teams across
the organization worked to ensure that several IFI strategies, such as the International Monetary Fund Strategy Towards Mainstreaming Gender, included considerations for the benefit of children. UNICEF also helped to shape the design of financial tools such as the new World Bank Pandemic Fund. In 2022, UNICEF developed a result-oriented and timebound action plan to enhance and strengthen its partnerships with IFIs. The action plan encompasses multiple workstreams, including the organization’s first IFI Partnerships Strategy that aims to support both the partnership and engagement change strategy as well as the accelerated resource mobilization enabler in the UNICEF Strategic Plan, 2022–2025.

62. The comparative advantages of UNICEF have also helped to position the organization as a key partner for IFI projects. Contributions from IFIs have grown steadily over the past several years, accounting for $761 million in 2022 ($626 million in direct funding and $135 million through tripartite agreements with Governments) up 33 per cent from 2021 and 172 per cent from 2020. The 2022 total contributions from IFIs accounted for 12 per cent of total public sector income, 7 per cent more than in 2020.

D. Global Programme Partnerships

63. Funding from Global Programme Partnerships continued to surge, with income doubling since 2019. In 2022, UNICEF received $655 million from these partnerships in direct funding and $102 million through tripartite agreements with Governments. This success was driven by global funding to address the COVID-19 pandemic and other humanitarian crises, and by increasing recognition among financing agencies of the ability of UNICEF to implement programmes at scale.

64. Total income from Gavi, the Vaccine Alliance exceeded $420 million, with more than $260 million in COVID-19-related funding, including country delivery support grants for the COVID-19 vaccine. Similarly, UNICEF continued to be a strong implementer for the Global Partnership for Education, with more than $177 million in income. Alongside these partners, and with established major Global Programme Partnerships donors such as Global Fund to Fight AIDS, Tuberculosis and Malaria, Nutrition International and Education Cannot Wait, UNICEF is seeking to develop new partnerships in areas such as climate financing and pandemic preparedness. In 2022, following accreditation for readiness funding, UNICEF was approved as an implementer for readiness funding for the Green Climate Fund, and will continue to build the relationship aiming for full accreditation.

E. United Nations pooled funds and joint programmes and collaboration with other United Nations agencies

65. In 2022, 111 UNICEF country offices (or 87 per cent of all offices) delivered programmes in partnership with other United Nations agencies, surpassing the UNICEF Strategic Plan target of 85 per cent. UNICEF received contributions of $471 million through inter-organizational arrangements\(^7\) for development and humanitarian interventions, representing 6 per cent of total OR contributions from the public sector in 2022 (a 2 per cent decrease from 2021). In addition, funds managed by UNICEF as an administrative agent on behalf of government donors and other United Nations agencies decreased 25 per cent, from $120 million in 2021 to $90 million in 2022. Beyond cross-cutting topics, all Goal Areas are increasingly being delivered through United Nations inter-inter-organizational arrangements.

\(^7\) Includes pooled funds, joint programmes, United Nations to United Nations agreements, country-based pooled funds and the Central Emergency Response Fund.
66. UNICEF contributed to joint guidance notes and policy documents in 2022, including for the 2022 Global Joint Programme, the Joint Programme Advisory Board and the Multi Partner Trust Fund. UNICEF also provided strategic guidance to various funds, including the Joint Sustainable Development Goals Fund, the Human Rights Mainstreaming Fund and the Migration Fund.

67. UNICEF provided webinars and training to country offices, including with inter-agency partners, on conflict analysis, peacebuilding theories of change and results frameworks to support Peacebuilding Fund programming.

F. Private sector

68. To achieve its mandate to reach every child, UNICEF engages with a broad range of private sector partners, including individual donors, who give cash, pledge and legacy gifts, philanthropists, foundations, membership- and faith-based organizations and businesses, as well as the multi-stakeholder platforms.

69. UNICEF has 10.5 million individual donors that make-up the largest contributors to RR and are also the main contributors to country programmes in the middle- and high-income countries where UNICEF has country office presence with structured private sector fundraising. The number of philanthropists, foundations and membership- and faith-based organizations that support UNICEF through financial contributions has increased dramatically over the past five years, rising from only 257 in 2018 to a 7,700 in 2022. Businesses have also evolved as a major channel for private sector fundraising. Partnerships with businesses donating over $100,000 grew from 253 in 2021 to 451 in 2022. In 2023, UNICEF is expecting a fourth year of double-digit growth in private sector funding from businesses, which grew 19 per cent in 2022.

Figure XVIII
Proportion of income by private partner type/income stream, 2020–2022
70. In 2022, the private sector contributed a record-setting $2.665 billion through the 33 National Committees for UNICEF and 53 country offices, which was 29 per cent (or $600 million) higher than the revised (September 2022) financial estimates submitted to the Executive Board. National Committees and country offices achieved remarkable results by harnessing their market potential, implementing optimized market-level strategies and leveraging fundraising innovation. The private sector accounted for 54 per cent of UNICEF core funding in 2022. In addition, private sector fundraising in 21 country offices contributed $218 million of fully flexible funds to support results for children in these countries.

71. Private sector income growth was driven by three key factors:

(a) a notable surge in cash donations due to emergency appeals, mainly directed to the Ukraine response;

(b) advancements in digital fundraising that enabled UNICEF to maximize fundraising opportunities;

(c) continued implementation of innovative fundraising approaches and investment mechanisms, such as the low-interest Bridge Fund and the World Bank financing instrument.

G. Multi-stakeholder platforms and partnerships

72. In 2022, UNICEF successfully engaged with multi-stakeholder partners on key global themes beyond income, and signed two memorandums of understanding with the International Chamber of Commerce and the Global Alliance for Trade Facilitation, respectively. These new agreements resulted in growth in the UNICEF advocacy and children’s rights agenda, localizing global engagement and supporting digitization of import processes in Mozambique.

73. An advocacy with business strategy engaged businesses across various activities, ranging from awareness-raising to collective action. The strategy is responding to the changing external environment, with business stakeholders expecting a broader value proposition for engagement with UNICEF. This approach influenced business platforms and leaders, and was integrated with wider partnership and advocacy strategies and big-ticket/high-value propositions. Thematic advocacy strategies have been developed for mental health, climate, and water, sanitation and hygiene. Key initiatives include the launch of the Global Coalition for Youth Mental Well Being, release of a Business Statement on Climate Change and Child Rights at the twenty-seventh session of the Conference of the Parties of the United Nations Framework Convention on Climate Change (COP 27), and development of an integrated advocacy and fundraising strategy for the ‘UN 2023 Water Conference’.

H. Alternative/innovative financing

74. In 2022, UNICEF continued working on innovative finance partnerships to catalyse funding and align financing to meet the Sustainable Development Goals for children through the use of alternative financial instruments. Two notable examples include the announcement at COP 27 of the Today and Tomorrow Initiative, the first child-focused climate risk-financing solution to address climate change risks; and the availability of investment through the pilot World Bank financing instrument that provided 24 country offices with $39.8 million to support fundraising in 2022. This pilot has contributed to the sustainable and healthy growth of flexible income to support in-country and global programmes, and has been a key factor in driving revenue growth across these markets. To date, all payment and reporting obligations to the World Bank have been met.
VI. Strategic considerations

A. Improved reporting, visibility and recognition

75. The public sector partner satisfaction survey administered by UNICEF in 2022 indicated that 100 per cent of public sector partner respondents were satisfied with the recognition and visibility provided by UNICEF, up from only 39 per cent in 2019. UNICEF continues to participate in the inter-agency group on partner recognition and visibility, which facilitates the regular exchange of knowledge, skills and experience.

76. In recognition of the key role that flexible funding plays in supporting its activities, there have been concerted efforts across UNICEF, including bespoke visibility plans, “donor recognition weeks” for the top donors, and clarification regarding the use and allocation of core funding. Many of these initiatives have been developed with the engagement of donors and other key stakeholders to highlight the results achieved through flexible funding.

77. UNICEF finalized a handbook on recognition and visibility of public sector partners, which supports a harmonized organization-wide approach for these partners providing core funding. Recognition of public sector partners continued to be included in UNICEF flagship reports, including the Core Resources for Results 2022 Report, Global Annual Results Reports and the Funding Compendium, as well as various regional and country-level thematic reports. Public sector partners are also given significant recognition and visibility on UNICEF media accounts: mentions on UNICEF social media platforms (Twitter, Facebook, Instagram and others) grew 20 per cent from 2021, to approximately 15,000 mentions in 2022.

B. Future directions

78. Foreign aid reached a record high of $204 billion in 2022, up 13.6 per cent from 2021, with much of the growth coming from spending on hosting refugees and aid to Ukraine. Excluding the ‘in-donor’ refugee costs, 2022 official development assistance rose by 4.6 per cent over 2021 in real terms. While UNICEF has seen record income growth for four consecutive years, its income is at risk due to the growing complexity of crises that could reverse decades of development gains for children.

79. At the same time, a notable trend has been the substantial growth in humanitarian funding to United Nations agencies with a larger humanitarian footprint. UNICEF received record-high earmarked humanitarian funding in 2022, reaching $4.25 billion against a humanitarian appeal of $11.74 billion. This included emergency funding of $3.84 billion, an increase of 29 per cent from 2021, representing 41 per cent of total income in 2022. However, this funding was concentrated on only a few emergencies, leaving many other crises significantly underfunded. While crises are only selectively funded, the declining rate and amount of core funds is forcing UNICEF to become a project-based organization, which poses risks to its normative mandate and its ability to reach the most vulnerable children.

80. In this context, UNICEF has made concerted efforts to diversify its funding base. Some 10.5 million individual donors globally constitute the largest group of donors of flexible resources to UNICEF, and their contributions account for over half of total core funds. This demonstrates the general public’s commitment, support and trust for
UNICEF mandate and work. Member States should leverage this trust to increase their core contributions.

81. At the same time, achievement of the child-focused Sustainable Development Goals depends on the United Nations development system working together, as emphasized by the United Nations reform. A fundamental pillar of the United Nations reform is quality, flexible and predictable funding through the funding compact, which is critical to the United Nations development system working better together towards achievement of the 2030 Agenda. The funding compact commitments made by Member States on flexible and predictable resources through increased core, thematic, pooled and multi-year contributions need to be respected and met so that United Nations entities such as UNICEF can uphold their normative mandates, have strong foundational underpinnings for sound fiduciary, oversight and management functions, and work within the United Nations development system to close the gaps in achieving the Sustainable Development Goals.

82. UNICEF extends its profound gratitude to its public and private resource partners for the income generated in 2022. While UNICEF values all types of funding, multi-year regular resources remain most essential for the organization to respond with agility to deliver results on the ground, for all children, everywhere. This is closely followed by thematic funds. UNICEF will continue to engage with the Executive Board, Governments, National Committees, civil society and the private sector through the structured funding dialogues to make progress in shifting from highly earmarked funds to regular resources or flexible other resources; to jointly advance towards the mutual commitments of the funding compact; and to further shape the approach to the structured dialogue, along with its sister United Nations agencies, in support of the Secretary-General’s reform efforts.

VII. Draft decision

The Executive Board

1. Takes note of the structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025 (E/ICEF/2023/26);

2. Notes the importance of sufficient and predictable regular resources, which are critical for UNICEF to be able to continue to equitably reach all children, everywhere, to meet and fulfil their rights;

3. Also notes the importance of flexible thematic funding, which is also critical for UNICEF to be able to accelerate programming to meet the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the coronavirus disease (COVID-19) pandemic and humanitarian crises;

4. Recalls the importance of the Member State commitments to the funding compact, particularly with regard to funding predictability, and urges Member States to prioritize regular resources and multi-year pledges for 2022–2025, given that reductions in regular resources jeopardize the ability of UNICEF to achieve the results of its Strategic Plan and to uphold is normative mandate.